

## 9B0 - PUBLIC FINANCING PROGRAM (PGM V)

### 9B1 Major Activities

\* The purpose of these funds is to construct and/or acquire sewer, regional roadway and public infrastructure facility improvements funded from bond proceeds issued on behalf of the Assessment Districts and to administer other long-term requirements of the Districts.

### 9B1 Funds

Agency Number	Assessment District Construction Title	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
431	Special Assessment-Top of the World Improvement	\$ 50,847	\$ 50,847
522	Newport Coast AD 01-1 Construction Group 2	2,368,234	2,368,234
531	Newport Coast AD 01-1 Construction '06 Variables	7,081,957	7,081,957
550	Assessment District 92-1 Newport Ridge - Construction	104,016	104,016
552	Assessment District 92-1 Newport Ridge (B) - Construction	288,730	288,730

### 9B2 Major Activities

\* The purpose of these funds is to construct and/or acquire public facility improvements (e.g. roads, fire stations, libraries, etc.) funded from bond proceeds issued on behalf of the Community Facilities Districts, and to administer other long-term requirements of the Districts.

### 9B2 Funds

Agency Number	Public Facilities Improvements	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
112	County Infrastructure Project	\$ 5,073,109	\$ 5,073,109
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	5,838,173	5,838,173
480	CFD 99-1 Series A of 1999 Ladera - Construction	303,747	303,747
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	1,572,033	1,572,033
483	Rancho Santa Margarita CFD 86-1(A) -Construction	202,802	202,802
486	Ladera CFD 2002-01 Construction	18,925,257	18,925,257
497	Lomas Laguna CFD 88-2 - Construction	389,584	389,584
510	Baker Ranch CFD 87-6 - Construction	521,592	521,592
514	Santa Teresita CFD 87-9 - Construction	65,092	65,092
524	Assessment District 01-1 Newport Coast IV - Construction	93,629	93,629
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	15,414	15,414
529	CFD 2004-1 Ladera Construction	60,918,144	60,918,144
532	CFD 01-1 Ladera - Construction	2,866,878	2,866,878
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	136,260	136,260
546	CFD 00-1 (Series A of 2000) Ladera -Construction	1,559,014	1,559,014
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	379,671	379,671

### 9B2 Funds

Agency Number	Public Facilities Improvements	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
554	CFD 2003-1 Ladera Construction	37,584,500	37,584,500
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	70,608	70,608
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	64,710	64,710

### 9B3 Major Activities

\* The purpose of the Arbitrage Rebate Fund is set aside funds for potential arbitrage payments to the U.S. Treasury, if necessary.

### 9B3 Funds

Agency Number	Community Facility Districts	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
429	Arbitrage Rebate	\$ 295,823	\$ 295,823



## 431 - Special Assessment-Top of the World Improvement

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 1,792	\$ 0	\$ 2,432	\$ 0	\$ 2,432	\$ 3,000	\$ 3,000	\$ 568		23.36%
Miscellaneous Revenues	326	0	263	0	263	0	0	(263)		-100.00
Total FBA	43,965	45,947	45,947	45,947	45,947	47,847	47,847	1,900		4.14
<b>Total Revenues</b>	46,083	45,947	48,642	45,947	48,642	50,847	50,847	2,205		4.53
Services & Supplies	137	45,947	186	45,947	186	50,847	50,847	50,661		27,298.97
<b>Total Requirements</b>	137	45,947	186	45,947	186	50,847	50,847	50,661		27,298.97
<b>Balance</b>	\$ 45,947	\$ 0	\$ 48,456	\$ 0	\$ 48,456	\$ 0	\$ 0	(48,456)		-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 522 - Newport Coast AD 01-1 Construction Group 2

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 0	\$ 0	\$ 106,015	\$ 50,000	\$ (56,015)	-52.84%
Other Financing Sources	2,254,234	0	0	0	0	0.00
Total FBA	0	2,254,234	2,254,234	2,318,234	64,000	2.84
<b>Total Revenues</b>	2,254,234	2,254,234	2,360,249	2,368,234	7,985	0.34
Services & Supplies	0	1,954,234	1,812,500	2,200,000	387,500	21.38
Other Charges	0	300,000	0	168,234	168,234	0.00
<b>Total Requirements</b>	0	2,254,234	1,812,500	2,368,234	555,734	30.66
<b>Balance</b>	\$ 2,254,234	\$ 0	\$ 547,749	\$ 0	\$ (547,749)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 531 - Newport Coast AD 01-1 Construction '06 Variables

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 0	\$ 95,000	\$ 749,140	\$ 300,000	\$ (449,140)	-59.95%
Other Financing Sources	15,840,125	0	0	0	0	0.00
Total FBA	0	15,681,957	15,681,957	6,781,957	(8,900,000)	-56.75
<b>Total Revenues</b>	15,840,125	15,776,957	16,431,097	7,081,957	(9,349,140)	-56.90
Services & Supplies	158,168	13,776,957	6,003,196	6,081,957	78,761	1.31
Other Charges	0	2,000,000	0	1,000,000	1,000,000	0.00
<b>Total Requirements</b>	158,168	15,776,957	6,003,196	7,081,957	1,078,761	17.97
<b>Balance</b>	\$ 15,681,957	\$ 0	\$ 10,427,902	\$ 0	\$ (10,427,902)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 550 - Assessment District 92-1 Newport Ridge - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 3,255	\$ 2,500	\$ 4,948	\$ 2,500	\$ 4,948	\$ 4,000	\$ 4,000	\$ (948)	-19.17%	
Miscellaneous Revenues	12,638	0	10,199	0	10,199	0	0	(10,199)	-100.00	
Total FBA	70,298	86,117	86,117	86,117	86,117	100,016	100,016	13,899	16.14	
<b>Total Revenues</b>	86,191	88,617	101,264	88,617	101,264	104,016	104,016	2,752	2.72	
Services & Supplies	75	88,617	96	88,617	96	94,016	94,016	93,920	97,904.80	
Other Charges	0	0	0	0	0	10,000	10,000	10,000	0.00	
<b>Total Requirements</b>	75	88,617	96	88,617	96	104,016	104,016	103,920	108,329.06	
<b>Balance</b>	\$ 86,117	\$ 0	\$ 101,168	\$ 0	\$ 101,168	\$ 0	\$ 0	\$ (101,168)	-100.00%	

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 552 - Assessment District 92-1 Newport Ridge (B) - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual	Amount	Percent	
Revenue from Use of Money and Property	\$ 90,559	\$ 100,000	\$ 123,275	\$ 100,000	\$ 123,275	\$ 125,000	\$ 1,725	1.40%		
Miscellaneous Revenues	20,375	0	16,443	0	16,443	0	(16,443)	-100.00		
Total FBA	68,083	175,287	175,287	175,287	175,287	163,730	(11,557)	-6.59		
<b>Total Revenues</b>	179,017	275,287	315,004	275,287	315,004	288,730	(26,274)	-8.34		
Services & Supplies	3,730	125,287	2,590	125,287	2,590	70,000	67,410	2,602.88		
Other Charges	0	0	0	0	0	68,730	68,730	0.00		
Reserves	0	150,000	150,000	150,000	150,000	150,000	0	0.00		
<b>Total Requirements</b>	3,730	275,287	152,590	275,287	152,590	288,730	136,140	89.22		
<b>Balance</b>	\$ 175,287	\$ 0	\$ 162,414	\$ 0	\$ 162,414	\$ 0	(162,414)	-100.00%		

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 112 - County Infrastructure Project

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 189,933	\$ 170,000	\$ 246,422	\$ 200,000	\$ (46,422)	-18.84%
Total FBA	4,652,841	4,663,209	4,663,209	4,873,109	209,900	4.50
<b>Total Revenues</b>	<b>4,842,774</b>	<b>4,833,209</b>	<b>4,909,631</b>	<b>5,073,109</b>	<b>163,478</b>	<b>3.33</b>
Services & Supplies	2,247	222,437	335	414,162	413,827	123,419.83
Other Charges	0	90,000	0	0	0	0.00
Other Financing Uses	177,318	4,520,772	0	4,658,947	4,658,947	0.00
<b>Total Requirements</b>	<b>179,565</b>	<b>4,833,209</b>	<b>335</b>	<b>5,073,109</b>	<b>5,072,774</b>	<b>1,512,905.96</b>
<b>Balance</b>	<b>\$ 4,663,209</b>	<b>\$ 0</b>	<b>\$ 4,909,296</b>	<b>\$ 0</b>	<b>\$ (4,909,296)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 424 - Aliso Viejo CFD 88-1 (A of 1992) - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 210,790	\$ 200,000	\$ 285,050	\$ 200,000	\$ (85,050)	-29.84%
Miscellaneous Revenues	3,432	0	6,864	0	(6,864)	-100.00
Total FBA	5,201,120	5,403,785	5,403,785	5,638,173	234,388	4.34
<b>Total Revenues</b>	<b>5,415,343</b>	<b>5,603,785</b>	<b>5,695,698</b>	<b>5,838,173</b>	<b>142,475</b>	<b>2.50</b>
Services & Supplies	11,558	5,603,785	5,530	5,748,173	5,742,643	103,843.19
Other Charges	0	0	0	90,000	90,000	0.00
<b>Total Requirements</b>	<b>11,558</b>	<b>5,603,785</b>	<b>5,530</b>	<b>5,838,173</b>	<b>5,832,643</b>	<b>105,470.65</b>
<b>Balance</b>	<b>\$ 5,403,785</b>	<b>\$ 0</b>	<b>\$ 5,690,168</b>	<b>\$ 0</b>	<b>\$ (5,690,168)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 480 - CFD 99-1 Series A of 1999 Ladera - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget As of 6/30/07	Actual Exp/Rev <sup>(1)</sup> As of 6/30/07	Final Budget	Actual Amount	Percent		
Revenue from Use of Money and Property	\$ 13,315	\$ 0	\$ 17,960	\$ 0	\$ (17,960)	-100.00%		
Miscellaneous Revenues	1,242	0	0	0	0	0.00		
Total FBA	325,856	340,247	340,247	303,747	(36,500)	-10.73		
<b>Total Revenues</b>	<b>340,413</b>	<b>340,247</b>	<b>358,206</b>	<b>303,747</b>	<b>(54,459)</b>	<b>-15.20</b>		
Services & Supplies	167	340,247	195	303,747	303,552	155,619.78		
<b>Total Requirements</b>	<b>167</b>	<b>340,247</b>	<b>195</b>	<b>303,747</b>	<b>303,552</b>	<b>155,619.78</b>		
<b>Balance</b>	<b>\$ 340,247</b>	<b>\$ 0</b>	<b>\$ 358,011</b>	<b>\$ 0</b>	<b>\$ (358,011)</b>	<b>-100.00%</b>		

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 481 - Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	As of 6/30/07	Actual Exp/Rev <sup>(1)</sup>	As of 6/30/07	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 56,832	\$ 50,000	\$ 76,959		\$ 50,000		\$ 50,000		\$ (26,959)	-35.03%
Miscellaneous Revenues	6,638	0	0		0		0		0	0.00
Total FBA	1,397,230	1,459,333	1,459,333		1,522,033		1,522,033		62,700	4.30
<b>Total Revenues</b>	<b>1,460,700</b>	<b>1,509,333</b>	<b>1,536,292</b>		<b>1,572,033</b>		<b>1,572,033</b>		<b>35,741</b>	<b>2.33</b>
Services & Supplies	1,367	1,509,333	1,635		1,572,033		1,572,033		1,570,398	96,031.17
<b>Total Requirements</b>	<b>1,367</b>	<b>1,509,333</b>	<b>1,635</b>		<b>1,572,033</b>		<b>1,572,033</b>		<b>1,570,398</b>	<b>96,031.17</b>
<b>Balance</b>	<b>\$ 1,459,333</b>	<b>\$ 0</b>	<b>\$ 1,534,656</b>		<b>\$ 0</b>		<b>\$ 0</b>		<b>\$ (1,534,656)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 483 - Rancho Santa Margarita CFD 86-1(A) -Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	As of 6/30/07	Actual Exp/Rev <sup>(1)</sup>	As of 6/30/07	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 7,326	\$ 0	\$ 9,850	\$ 0	\$ 9,850	\$ 8,000	\$ 8,000	\$ (1,850)	-18.78%	
Total FBA	179,232	186,502	186,502	0	186,502	194,802	194,802	8,300	4.45	
<b>Total Revenues</b>	<b>186,558</b>	<b>186,502</b>	<b>196,352</b>	<b>0</b>	<b>196,352</b>	<b>202,802</b>	<b>202,802</b>	<b>6,450</b>	<b>3.28</b>	
Services & Supplies	55	186,502	59	0	186,502	95,000	95,000	94,941	160,427.21	
Other Charges	0	0	0	0	0	87,802	87,802	87,802	0.00	
Other Financing Uses	0	0	0	0	0	20,000	20,000	20,000	0.00	
<b>Total Requirements</b>	<b>55</b>	<b>186,502</b>	<b>59</b>	<b>0</b>	<b>186,502</b>	<b>202,802</b>	<b>202,802</b>	<b>202,743</b>	<b>342,586.72</b>	
<b>Balance</b>	<b>\$ 186,502</b>	<b>\$ 0</b>	<b>\$ 196,293</b>	<b>\$ 0</b>	<b>\$ 196,293</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (196,293)</b>	<b>-100.00%</b>	

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 486 - Ladera CFD 2002-01 Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007		
	Actual	Exp/Rev	Budget	As of 6/30/07	Actual Exp/Rev <sup>(1)</sup>	As of 6/30/07	Final Budget	Amount	Actual	Percent	
Revenue from Use of Money and Property	\$	1,092,560	\$	200,000	\$	916,664	\$	200,000	\$	(716,664)	-78.18%
Total FBA		30,511,402		18,243,257		18,243,257		18,725,257		482,000	2.64
<b>Total Revenues</b>		31,603,962		18,443,257		19,159,921		18,925,257		(234,664)	-1.22
Services & Supplies		13,009,269		18,443,257		2,689,018		16,925,257		14,236,239	529.42
Other Charges		0		0		0		2,000,000		2,000,000	0.00
Other Financing Uses		351,436		0		0		0		0	0.00
<b>Total Requirements</b>		13,360,705		18,443,257		2,689,018		18,925,257		16,236,239	603.80
<b>Balance</b>	\$	18,243,257	\$	0	\$	16,470,903	\$	0	\$	(16,470,903)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 497 - Lomas Laguna CFD 88-2 - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 14,129	\$ 10,000	\$ 18,950	\$ 10,000	\$ 18,950	\$ 15,000	\$ 15,000	\$ (3,950)	-20.85%	
Total FBA	344,469	358,594	358,594	358,594	358,594	374,584	374,584	15,990	4.46	
<b>Total Revenues</b>	<b>358,598</b>	<b>368,594</b>	<b>377,544</b>	<b>368,594</b>	<b>377,544</b>	<b>389,584</b>	<b>389,584</b>	<b>12,040</b>	<b>3.19</b>	
Services & Supplies	4	368,594	4	368,594	4	389,584	389,584	389,580	9,188,201.89	
<b>Total Requirements</b>	<b>4</b>	<b>368,594</b>	<b>4</b>	<b>368,594</b>	<b>4</b>	<b>389,584</b>	<b>389,584</b>	<b>389,580</b>	<b>9,188,201.89</b>	
<b>Balance</b>	<b>\$ 358,594</b>	<b>\$ 0</b>	<b>\$ 377,540</b>	<b>\$ 0</b>	<b>\$ 377,540</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(\$ 377,540)</b>	<b>-100.00%</b>	

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 510 - Baker Ranch CFD 87-6 - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 18,965	\$ 15,000	\$ 25,421	\$ 20,000	\$ (5,421)	-21.32%
Total FBA	462,416	481,092	481,092	501,592	20,500	4.26
<b>Total Revenues</b>	481,381	496,092	506,513	521,592	15,079	2.98
Services & Supplies	289	496,092	209	521,592	521,383	249,167.38
<b>Total Requirements</b>	289	496,092	209	521,592	521,383	249,167.38
<b>Balance</b>	\$ 481,092	\$ 0	\$ 506,303	\$ 0	\$ (506,303)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 514 - Santa Teresita CFD 87-9 - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 2,386	\$ 2,000	\$ 3,202	\$ 2,000	\$ (1,202)	-37.53%
Total FBA	58,212	60,595	60,595	63,092	2,497	4.12
<b>Total Revenues</b>	60,598	62,595	63,797	65,092	1,295	2.03
Services & Supplies	3	62,595	4	65,092	65,088	1,740,327.81
<b>Total Requirements</b>	3	62,595	4	65,092	65,088	1,740,327.81
<b>Balance</b>	\$ 60,595	\$ 0	\$ 63,793	\$ 0	\$ (63,793)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 524 - Assessment District 01-1 Newport Coast IV - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006 Actual Exp/Rev	Budget As of 6/30/07	Actual Exp/Rev <sup>(1)</sup> As of 6/30/07	FY 2007-2008 Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 177,944	\$ 80,000	\$ 99,474	\$ 3,000	\$ (96,474)	-96.98%
Total FBA	5,574,847	3,505,495	3,505,495	90,629	(3,414,866)	-97.41
<b>Total Revenues</b>	<b>5,752,791</b>	<b>3,585,495</b>	<b>3,604,968</b>	<b>93,629</b>	<b>(3,511,339)</b>	<b>-97.40</b>
Services & Supplies	1,318,659	3,585,286	3,572,717	93,629	(3,479,088)	-97.38
Other Charges	720,599	209	208	0	(208)	-100.00
Other Financing Uses	208,039	0	0	0	0	0.00
<b>Total Requirements</b>	<b>2,247,296</b>	<b>3,585,495</b>	<b>3,572,925</b>	<b>93,629</b>	<b>(3,479,296)</b>	<b>-97.38</b>
<b>Balance</b>	<b>\$ 3,505,495</b>	<b>\$ 0</b>	<b>\$ 32,044</b>	<b>\$ 0</b>	<b>\$ (32,044)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 528 - Mission Viejo CFD 87-3 (A of 1990) -Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006	FY 2006-2007	FY 2006-2007	FY 2007-2008	Change from FY 2006-2007	
	Actual Exp/Rev	Budget As of 6/30/07	Actual Exp/Rev <sup>(1)</sup> As of 6/30/07	Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 247	\$ 0	\$ 757	\$ 500	\$ (257)	-33.95%
Miscellaneous Revenues	12,239	0	69	0	(69)	-100.00
Total FBA	1,858	14,339	14,339	14,914	575	4.01
<b>Total Revenues</b>	<b>14,344</b>	<b>14,339</b>	<b>15,165</b>	<b>15,414</b>	<b>249</b>	<b>1.64</b>
Services & Supplies	5	14,339	15	15,414	15,399	104,828.52
<b>Total Requirements</b>	<b>5</b>	<b>14,339</b>	<b>15</b>	<b>15,414</b>	<b>15,399</b>	<b>104,828.52</b>
<b>Balance</b>	<b>\$ 14,339</b>	<b>\$ 0</b>	<b>\$ 15,150</b>	<b>\$ 0</b>	<b>\$ (15,150)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 529 - CFD 2004-1 Ladera Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual	Amount	Percent	
Revenue from Use of Money and Property	\$ 2,561,901	\$ 600,000	\$ 3,271,141	\$ 600,000	\$ 3,271,141	\$ 1,400,000	\$ (1,871,141)		-57.20%	
Total FBA	63,212,036	65,468,144	65,468,144	65,468,144	65,468,144	59,518,144	(5,950,000)		-9.09	
<b>Total Revenues</b>	<b>65,773,937</b>	<b>66,068,144</b>	<b>68,739,284</b>	<b>66,068,144</b>	<b>68,739,284</b>	<b>60,918,144</b>	<b>(7,821,140)</b>		<b>-11.38</b>	
Services & Supplies	117,012	46,068,144	4,353,882	46,068,144	4,353,882	55,918,144	51,564,262		1,184.33	
Other Charges	188,781	20,000,000	24,022	20,000,000	24,022	5,000,000	4,975,978		20,714.51	
<b>Total Requirements</b>	<b>305,794</b>	<b>66,068,144</b>	<b>4,377,904</b>	<b>66,068,144</b>	<b>4,377,904</b>	<b>60,918,144</b>	<b>56,540,240</b>		<b>1,291.49</b>	
<b>Balance</b>	<b>\$ 65,468,144</b>	<b>\$ 0</b>	<b>\$ 64,361,381</b>	<b>\$ 0</b>	<b>\$ 64,361,381</b>	<b>\$ 0</b>	<b>\$ (64,361,381)</b>		<b>-100.00%</b>	

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 532 - CFD 01-1 Ladera - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 338,113	\$ 155,000	\$ 240,189	\$ 75,000	\$ (165,189)	-68.77%
Total FBA	8,390,718	8,546,878	8,546,878	2,791,878	(5,755,000)	-67.33
<b>Total Revenues</b>	8,728,830	8,701,878	8,787,067	2,866,878	(5,920,189)	-67.37
Services & Supplies	181,953	3,701,878	3,381,759	2,100,000	(1,281,759)	-37.90
Other Charges	0	5,000,000	3,787,317	766,878	(3,020,439)	-79.75
<b>Total Requirements</b>	181,953	8,701,878	7,169,076	2,866,878	(4,302,198)	-60.01
<b>Balance</b>	\$ 8,546,878	\$ 0	\$ 1,617,991	\$ 0	\$ (1,617,991)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 542 - Santa Teresita CFD 87-9 (A of 1991) - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual	Amount	Percent	
Revenue from Use of Money and Property	\$ 4,282	\$ 2,000	\$ 6,051	\$ 2,000	\$ 6,051	\$ 5,000	\$ (1,051)	-17.36%		
Total FBA	122,601	126,270	126,270	126,270	126,270	131,260	4,990	3.95		
<b>Total Revenues</b>	126,883	128,270	132,320	128,270	132,320	136,260	3,940	2.98		
Services & Supplies	614	128,270	180	128,270	180	96,260	96,080	53,259.20		
Other Charges	0	0	0	0	0	40,000	40,000	0.00		
<b>Total Requirements</b>	614	128,270	180	128,270	180	136,260	136,080	75,432.15		
<b>Balance</b>	\$ 126,270	\$ 0	\$ 132,140	\$ 0	\$ 132,140	\$ 0	\$ (132,140)	-100.00%		

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 546 - CFD 00-1 (Series A of 2000) Ladera -Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 57,499	\$ 15,000	\$ 76,962	\$ 30,000	\$ (46,962)	-61.02%
Miscellaneous Revenues	551	0	0	0	0	0.00
Total FBA	1,418,518	1,470,014	1,470,014	1,529,014	59,000	4.01
<b>Total Revenues</b>	<b>1,476,569</b>	<b>1,485,014</b>	<b>1,546,976</b>	<b>1,559,014</b>	<b>12,038</b>	<b>0.78</b>
Services & Supplies	6,555	1,185,014	1,793	1,469,014	1,467,221	81,825.02
Other Charges	0	300,000	0	90,000	90,000	0.00
<b>Total Requirements</b>	<b>6,555</b>	<b>1,485,014</b>	<b>1,793</b>	<b>1,559,014</b>	<b>1,557,221</b>	<b>86,844.21</b>
<b>Balance</b>	<b>\$ 1,470,014</b>	<b>\$ 0</b>	<b>\$ 1,545,183</b>	<b>\$ 0</b>	<b>\$ (1,545,183)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 553 - Foothill Ranch CFD 87-4 (A of 1994) - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006	Budget	Actual Exp/Rev <sup>(1)</sup>	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Revenue from Use of Money and Property	\$ 9,285	\$ 10,000	\$ 18,475	\$ 15,000	\$ (3,475)	-18.81%
Miscellaneous Revenues	293,430	0	1,648	0	(1,648)	-100.00
Total FBA	238,146	349,996	349,996	364,671	14,675	4.19
<b>Total Revenues</b>	<b>540,861</b>	<b>359,996</b>	<b>370,119</b>	<b>379,671</b>	<b>9,552</b>	<b>2.58</b>
Services & Supplies	190,865	316,009	633	289,671	289,038	45,655.83
Other Charges	0	43,987	0	90,000	90,000	0.00
<b>Total Requirements</b>	<b>190,865</b>	<b>359,996</b>	<b>633</b>	<b>379,671</b>	<b>379,038</b>	<b>59,872.04</b>
<b>Balance</b>	<b>\$ 349,996</b>	<b>\$ 0</b>	<b>\$ 369,486</b>	<b>\$ 0</b>	<b>\$ (369,486)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 554 - CFD 2003-1 Ladera Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	As of 6/30/07	Actual Exp/Rev <sup>(1)</sup>	As of 6/30/07	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 1,546,687	\$ 400,000	\$ 1,953,656		\$ 1,953,656		\$ 600,000		\$ (1,353,656)	-69.29%
Total FBA	44,303,216	37,394,500	37,394,500		37,394,500		36,984,500		(410,000)	-1.10
<b>Total Revenues</b>	45,849,904	37,794,500	39,348,156		39,348,156		37,584,500		(1,763,656)	-4.48
Services & Supplies	8,455,404	27,311,284	1,886,572		1,886,572		34,584,500		32,697,928	1,733.19
Other Charges	0	10,483,216	0		0		3,000,000		3,000,000	0.00
<b>Total Requirements</b>	8,455,404	37,794,500	1,886,572		1,886,572		37,584,500		35,697,928	1,892.21
<b>Balance</b>	\$ 37,394,500	\$ 0	\$ 37,461,584		\$ 37,461,584		\$ 0		\$ (37,461,584)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 556 - Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2006-2007		FY 2006-2007		Change from FY 2006-2007	
	FY 2005-2006 Actual Exp/Rev	Budget As of 6/30/07	Actual Exp/Rev <sup>(1)</sup> As of 6/30/07	FY 2007-2008 Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 2,572	\$ 2,000	\$ 3,463	\$ 2,500	\$ (963)	-27.82%
Total FBA	63,441	65,708	65,708	68,108	2,400	3.65
<b>Total Revenues</b>	66,013	67,708	69,171	70,608	1,437	2.08
Services & Supplies	305	67,708	205	70,608	70,403	34,270.83
<b>Total Requirements</b>	305	67,708	205	70,608	70,403	34,270.83
<b>Balance</b>	\$ 65,708	\$ 0	\$ 68,966	\$ 0	\$ (68,966)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 558 - Coto de Caza CFD 87-8 (A of 1994) - Construction

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 1,515	\$ 1,000	\$ 3,179	\$ 1,000	\$ 3,179	\$ 2,000	\$ 2,000	\$ (1,179)		-37.08%
Miscellaneous Revenues	33,464	0	464	0	464	0	0	(464)		-100.00
Total FBA	25,818	60,134	60,134	60,134	60,134	62,710	62,710	2,576		4.28
<b>Total Revenues</b>	60,797	61,134	63,776	61,134	63,776	64,710	64,710	934		1.46
Services & Supplies	664	61,134	199	61,134	199	64,710	64,710	64,511		32,388.20
<b>Total Requirements</b>	664	61,134	199	61,134	199	64,710	64,710	64,511		32,388.20
<b>Balance</b>	\$ 60,134	\$ 0	\$ 63,577	\$ 0	\$ 63,577	\$ 0	\$ 0	\$ (63,577)		-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 429 - Arbitrage Rebate

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2005-2006		FY 2006-2007		FY 2006-2007		FY 2007-2008		Change from FY 2006-2007	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual Exp/Rev <sup>(1)</sup>	Budget	Actual	Amount	Percent	
Revenue from Use of Money and Property	\$ 56,856	\$ 0	\$ 75,428	\$ 0	\$ 75,428	\$ 0	\$ 50,000	\$ (25,428)	-33.71%	
Other Financing Sources	0	77,000	0	77,000	0	0	0	0	0.00	
Total FBA	1,403,726	1,445,953	1,445,953	1,445,953	1,445,953	0	245,823	(1,200,130)	-83.00	
<b>Total Revenues</b>	<b>1,460,582</b>	<b>1,522,953</b>	<b>1,521,381</b>	<b>1,522,953</b>	<b>1,521,381</b>	<b>0</b>	<b>295,823</b>	<b>(1,225,558)</b>	<b>-80.56</b>	
Services & Supplies	1,263	100,227	1,464	100,227	1,464	95,000	95,000	93,536	6,390.98	
Other Charges	13,366	92,726	23,930	92,726	23,930	200,823	200,823	176,893	739.22	
Other Financing Uses	0	90,000	0	90,000	0	0	0	0	0.00	
Reserves	0	1,240,000	1,240,000	1,240,000	1,240,000	0	0	(1,240,000)	-100.00	
<b>Total Requirements</b>	<b>14,629</b>	<b>1,522,953</b>	<b>1,265,393</b>	<b>1,522,953</b>	<b>1,265,393</b>	<b>0</b>	<b>295,823</b>	<b>(969,570)</b>	<b>-76.62</b>	
<b>Balance</b>	<b>\$ 1,445,953</b>	<b>\$ 0</b>	<b>\$ 255,988</b>	<b>\$ 0</b>	<b>\$ 255,988</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (255,988)</b>	<b>-100.00%</b>	

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2006-07 Actual Expenditure + Encumbrance included in the "At a Glance" section.