

9C0 - PUBLIC FINANCING PROGRAM (PGM VI)

9C1 Major Activities

* The purpose of these funds is to provide for debt service of bonds issued on behalf of the Assessment Districts.

9C1 Funds

Agency Number	Assessment Districts	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
433	Golden Lantern Reassessment District 94-1 Debt Service	\$ 298,545	\$ 298,545
507	Irvine Coast Assessment District 88-1 - Debt Service	14,365,901	14,365,901
516	Assessment Dist 01-1 Ziani Project-Debt Service	1,199,528	1,199,528
523	Newport Coast AD 01-1 Group 2 Debt Service	2,288,102	2,288,102
525	Assessment District 01-1 Newport Coast IV - Debt Service	5,317,992	5,317,992
52T	Newport Coast AD 01-1 Conversion #1 DS	2,618,432	2,618,432
551	Assessment District 92-1 Newport Ridge - Debt Service	1,031,537	1,031,537

9C2 Major Activities

* The purpose of these funds is to provide for debt service of bonds issued on behalf of the Orange County Development Agency.

9C2 Funds

Agency Number	OC Development Agency	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
172	OCDA Debt Service (Santa Ana Heights)	\$ 13,035,910	\$ 13,035,910
427	OCDA (NDAPP) - Debt Service	34,525,681	34,525,681

9C3 Major Activities

* The purpose of these funds is to provide for debt service of bonds issued on behalf of the Community Facilities Districts.

9C3 Funds

Agency Number	Community Facility Districts	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	\$ 1,503,625	\$ 1,503,625
482	Special Mello-Roos Reserve	3,708,445	3,708,445
484	Rancho Santa Margarita CFD 86-2 - Debt Service	3,584,691	3,584,691
487	Ladera CFD 2002-01 Debt Service	10,719,115	10,719,115
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	6,502,721	6,502,721
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	2,138,047	2,138,047
492	Mission Viejo CFD 87-3 (A) - Debt Service	13,309,880	13,309,880

9C3 Funds

Agency Number	Community Facility Districts	FY 2007-2008 Appropriations	FY 2007-2008 Revenue
494	Aliso Viejo CFD 88-1 - Debt Service	34,008,147	34,008,147
496	Lomas Laguna CFD 88-2 - Debt Service	427,282	427,282
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	2,187,677	2,187,677
503	Portola Hills CFD 87-2(A) - Debt Service	4,912,970	4,912,970
505	Foothill Ranch CFD 87-4 - Debt Service	18,346,791	18,346,791
509	Rancho Santa Margarita CFD 87-5B - Debt Service	6,283,956	6,283,956
511	Baker Ranch CFD 87-6 - Debt Service	2,020,775	2,020,775
513	Coto de Caza CFD 87-8 - Debt Service	5,841,738	5,841,738
515	Santa Teresita CFD 87-9 - Debt Service	1,379,215	1,379,215
517	Rancho Santa Margarita CFD 87-5C - Debt Service	3,185,267	3,185,267
519	Los Alisos CFD 87-7 - Debt Service	3,504,435	3,504,435
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	2,379,416	2,379,416
530	CFD 2004-1 Ladera Debt Service	11,613,147	11,613,147
533	CFD 01-1 Ladera - Debt Service	2,006,025	2,006,025
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	1,830,202	1,830,202
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	2,458,674	2,458,674
555	CFD 2003-1 Ladera Debt Service	8,849,631	8,849,631

433 - Golden Lantern Reassessment District 94-1 Debt Service

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 ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual	Amount	Percent	
Revenue from Use of Money and Property	\$ 155,893	\$ 130,000	\$ 85,054	\$ 130,000	\$ 85,054	\$ 10,000	\$ (75,054)		-88.24%	
Charges For Services	1,471,099	1,400,000	(1)	1,400,000	(1)	0	1		-100.00	
Miscellaneous Revenues	2,781	0	2,760	0	2,760	0	(2,760)		-100.00	
Total FBA	1,778,094	1,721,959	1,721,959	1,721,959	1,721,959	288,545	(1,433,414)		-83.24	
Reserves	0	1,700,000	1,700,000	1,700,000	1,700,000	0	(1,700,000)		-100.00	
Total Revenues	3,407,866	4,951,959	3,509,772	4,951,959	3,509,772	298,545	(3,211,227)		-91.49	
Services & Supplies	34,047	1,688,354	11,587	1,688,354	11,587	298,545	286,958		2,476.58	
Other Charges	1,651,860	3,263,605	3,202,657	3,263,605	3,202,657	0	(3,202,657)		-100.00	
Total Requirements	1,685,907	4,951,959	3,214,244	4,951,959	3,214,244	298,545	(2,915,699)		-90.71	
Balance	\$ 1,721,959	\$ 0	\$ 295,528	\$ 0	\$ 295,528	\$ 0	\$ (295,528)		-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.

507 - Irvine Coast Assessment District 88-1 - Debt Service

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 ⁽¹⁾ As of 6/30/07	Actual Exp/Rev ⁽¹⁾ As of 6/30/07	Final Budget	Actual	Amount	Percent
Revenue from Use of Money and Property	\$ 441,545	\$ 250,000	\$ 586,957	\$ 586,957	\$ 400,000	\$ (186,957)	-31.85%	
Charges For Services	4,018,772	4,000,000	4,091,095	4,091,095	4,000,000	(91,095)	-2.23	
Miscellaneous Revenues	64,548	0	49,522	49,522	0	(49,522)	-100.00	
Other Financing Sources	605,273	310,000	728,990	728,990	500,000	(228,990)	-31.41	
Total FBA	12,583,429	9,510,379	9,510,379	9,510,379	9,465,901	(44,478)	-0.47	
Total Revenues	17,713,567	14,070,379	14,966,941	14,966,941	14,365,901	(601,040)	-4.02	
Services & Supplies	193,177	6,474,863	172,159	172,159	201,038	28,879	16.77	
Other Charges	5,010,011	7,595,516	5,025,323	5,025,323	5,215,000	189,677	3.77	
Other Financing Uses	0	0	0	0	2,675,000	2,675,000	0.00	
Reserves	3,000,000	0	0	0	6,274,863	6,274,863	0.00	
Total Requirements	8,203,188	14,070,379	5,197,483	5,197,483	14,365,901	9,168,418	176.40	
Balance	\$ 9,510,379	\$ 0	\$ 9,769,459	\$ 9,769,459	\$ 0	\$ (9,769,459)	-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.

516 - Assessment Dist 01-1 Ziani Project-Debt Service

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 ⁽¹⁾ As of 6/30/07	Final Budget	Actual Amount	Percent
Revenue from Use of Money and Property	\$ 30,941	\$ 20,000	\$ 48,259	\$ 30,000	\$ (18,259)	-37.84%
Charges For Services	539,739	530,000	538,295	540,000	1,705	0.32
Total FBA	928,844	747,253	747,253	629,528	(117,725)	-15.75
Total Revenues	1,499,525	1,297,253	1,333,807	1,199,528	(134,279)	-10.07
Services & Supplies	41,262	597,253	25,301	64,004	38,703	152.97
Other Charges	461,010	500,000	463,020	554,285	91,265	19.71
Reserves	250,000	200,000	200,000	581,239	381,239	190.62
Total Requirements	752,272	1,297,253	688,321	1,199,528	511,207	74.27
Balance	\$ 747,253	\$ 0	\$ 645,486	\$ 0	\$ (645,486)	-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.

523 - Newport Coast AD 01-1 Group 2 Debt Service

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 ⁽¹⁾	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	\$ 55,076	\$ 25,000	\$ (30,076)	-54.61%
Charges For Services	0	800,000	868,695	875,000	6,305	0.73
Other Financing Sources	9,400,766	0	0	0	0	0.00
Total FBA	0	951,705	951,705	1,388,102	436,397	45.85
Total Revenues	9,400,766	1,751,705	1,875,476	2,288,102	412,626	22.00
Services & Supplies	264,082	776,705	25,904	64,499	38,595	148.99
Other Charges	0	975,000	422,771	879,325	456,554	107.99
Other Financing Uses	8,184,979	0	0	0	0	0.00
Reserves	0	0	0	1,344,278	1,344,278	0.00
Total Requirements	8,449,061	1,751,705	448,675	2,288,102	1,839,427	409.97
Balance	\$ 951,705	\$ 0	\$ 1,426,801	\$ 0	\$ (1,426,801)	-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.

525 - Assessment District 01-1 Newport Coast IV - Debt Service

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 ⁽¹⁾	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	\$ 50,811	\$ 25,000	\$ 249,655	\$ 150,000	\$ (99,655)	-39.92%
Other Financing Sources	5,867,914	0	0	0	0	0.00
Total FBA	1,577,827	5,592,992	5,592,992	5,167,992	(425,000)	-7.60
Total Revenues	7,496,552	5,617,992	5,842,646	5,317,992	(524,654)	-8.98
Services & Supplies	281,158	2,951,165	122,101	75,000	(47,101)	-38.58
Other Charges	261,382	1,600,000	747,828	500,000	(247,828)	-33.14
Other Financing Uses	1,361,021	1,066,827	0	4,742,992	4,742,992	0.00
Total Requirements	1,903,560	5,617,992	869,929	5,317,992	4,448,063	511.31
Balance	\$ 5,592,992	\$ 0	\$ 4,972,717	\$ 0	\$ (4,972,717)	-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.

52T - Newport Coast AD 01-1 Conversion #1 DS

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 ⁽¹⁾	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	\$ 62,552	\$ 40,000	\$ 105,060	\$ 70,000	\$ (35,060)	-33.37%
Charges For Services	1,314,418	1,300,000	1,393,095	1,300,000	(93,095)	-6.68
Total FBA	1,587,221	2,288,057	2,288,057	1,248,432	(1,039,625)	-45.44
Total Revenues	2,964,191	3,628,057	3,786,213	2,618,432	(1,167,781)	-30.84
Services & Supplies	(9,740)	1,140,714	26,707	38,583	11,876	44.47
Other Charges	685,874	1,322,343	1,322,343	1,319,918	(2,425)	-0.18
Reserves	0	1,165,000	1,165,000	1,259,931	94,931	8.15
Total Requirements	676,134	3,628,057	2,514,050	2,618,432	104,382	4.15
Balance	\$ 2,288,057	\$ 0	\$ 1,272,163	\$ 0	\$ (1,272,163)	-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.

551 - Assessment District 92-1 Newport Ridge - Debt Service

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	Actual Exp/Rev ⁽¹⁾	Final Budget	Actual	Amount	Percent			
Revenue from Use of Money and Property	\$	30,038	\$	20,000	\$	42,541	\$	25,000	\$	(17,541)	-41.23%
Charges For Services		694,131		690,000		751,752		750,000		(1,752)	-0.23
Miscellaneous Revenues		12,231		0		9,638		0		(9,638)	-100.00
Total FBA		354,885		305,063		305,063		256,537		(48,526)	-15.91
Total Revenues		1,091,285		1,015,063		1,108,993		1,031,537		(77,456)	-6.98
Services & Supplies		23,317		172,068		23,284		80,534		57,250	245.87
Other Charges		762,905		792,995		761,283		848,383		87,101	11.44
Reserves		0		50,000		50,000		102,620		52,620	105.24
Total Requirements		786,222		1,015,063		834,567		1,031,537		196,970	23.60
Balance	\$	305,063	\$	0	\$	274,426	\$	0	\$	(274,426)	-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.

172 - OCDA Debt Service (Santa Ana Heights)

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 10,103,511	\$ 9,869,693	\$ 9,055,405	\$ 10,493,702	\$ 1,438,297	15.88%
Fines, Forfeitures & Penalties	820	696	2,445	696	(1,749)	-71.53
Revenue from Use of Money and Property	407,420	319,950	620,005	319,950	(300,055)	-48.40
Intergovernmental Revenues	31,396	32,124	31,504	32,124	620	1.97
Miscellaneous Revenues	50,141	26,772	40,465	0	(40,465)	-100.00
Other Financing Sources	243,023	242,568	242,567	242,568	1	0.00
Total FBA	3,494,492	3,292,208	3,292,208	1,946,870	(1,345,338)	-40.86
Reserves	0	1,078,325	1,078,325	0	(1,078,325)	-100.00
Total Revenues	14,330,803	14,862,336	14,362,925	13,035,910	(1,327,015)	-9.24
Services & Supplies	112,269	5,262,696	98,167	3,244,520	3,146,353	3,205.11
Other Charges	6,746,670	6,799,640	5,895,833	6,799,653	903,820	15.33
Other Financing Uses	2,669,614	2,800,000	2,535,406	2,736,077	200,671	7.91
Reserves	1,510,042	0	0	255,660	255,660	0.00
Total Requirements	11,038,595	14,862,336	8,529,407	13,035,910	4,506,503	52.83
Balance	\$ 3,292,208	\$ 0	\$ 5,833,518	\$ 0	\$ (5,833,518)	-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.

427 - OCDA (NDAPP) - Debt Service

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 ⁽¹⁾	As of 6/30/07	Final Budget	Amount	Percent		
Taxes	\$	16,104,881	\$	14,425,944	\$	16,201,429	\$	16,310,296	\$	108,867	0.67%
Fines, Forfeitures & Penalties		15,507		18,677		29,555		18,677		(10,878)	-36.81
Revenue from Use of Money and Property		815,023		606,638		1,493,788		635,074		(858,714)	-57.49
Intergovernmental Revenues		270,648		255,191		279,894		270,600		(9,294)	-3.32
Miscellaneous Revenues		6,870		3,668		5,544		6,700		1,156	20.85
Other Financing Sources		1,305,448		1,307,300		1,307,299		1,305,448		(1,851)	-0.14
Total FBA		6,209,660		6,691,741		6,691,741		15,978,886		9,287,145	138.79
Reserves		0		6,474,229		6,474,229		0		(6,474,229)	-100.00
Total Revenues		24,728,036		29,783,388		32,483,479		34,525,681		2,042,202	6.29
Services & Supplies		186,125		15,372,331		192,728		5,429,330		5,236,602	2,717.10
Other Charges		10,479,098		10,172,184		10,172,183		9,839,532		(332,651)	-3.27
Other Financing Uses		3,242,881		4,238,873		3,668,441		4,068,607		400,166	10.91
Reserves		4,128,192		0		0		15,188,212		15,188,212	0.00
Total Requirements		18,036,295		29,783,388		14,033,351		34,525,681		20,492,330	146.03
Balance	\$	6,691,741	\$	0	\$	18,450,128	\$	0	\$	(18,450,128)	-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.

479 - CFD 99-1 Series A of 1999 Ladera - Debt Service

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 ⁽¹⁾ As of 6/30/07	Final Budget	Actual Amount	Percent		
Taxes	\$ 1,611,071	\$ 1,275,000	\$ 1,349,058	\$ 1,337,739	\$ (11,319)	-0.84%		
Revenue from Use of Money and Property	59,946	15,000	38,235	20,000	(18,235)	-47.69		
Other Financing Sources	23,146,674	0	0	0	0	0.00		
Total FBA	2,676,996	948,361	948,361	145,886	(802,475)	-84.62		
Total Revenues	27,494,687	2,238,361	2,335,654	1,503,625	(832,029)	-35.62		
Services & Supplies	658,258	88,361	33,207	90,000	56,793	171.02		
Other Charges	1,041,238	1,849,225	1,849,225	1,413,625	(435,600)	-23.56		
Other Financing Uses	24,846,830	0	0	0	0	0.00		
Reserves	0	625,775	300,775	0	(300,775)	-100.00		
Total Requirements	26,546,326	2,563,361	2,183,207	1,503,625	(679,582)	-31.13		
Balance	\$ 948,361	\$ (325,000)	\$ 152,447	\$ 0	\$ (152,447)	-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.

482 - Special Mello-Roos Reserve

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 ⁽¹⁾	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	\$ 329,368	\$ 250,000	\$ 441,829	\$ 350,000	\$ (91,829)	-20.78%
Total FBA	(2,014,144)	3,273,845	3,273,845	3,358,445	84,600	2.58
Reserves	4,959,490	0	0	0	0	0.00
Total Revenues	3,274,714	3,523,845	3,715,675	3,708,445	(7,230)	-0.19
Services & Supplies	869	273,845	329	90,000	89,671	27,242.33
Other Charges	0	290,000	290,000	90,000	(200,000)	-68.97
Other Financing Uses	0	2,960,000	0	3,528,445	3,528,445	0.00
Total Requirements	869	3,523,845	290,329	3,708,445	3,418,116	1,177.32
Balance	\$ 3,273,845	\$ 0	\$ 3,425,346	\$ 0	\$ (3,425,346)	-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.

484 - Rancho Santa Margarita CFD 86-2 - Debt Service

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 ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Actual	Final Budget	Amount	Percent	
Taxes	\$ 1,668,816	\$ 1,670,000	\$ 1,625,078	\$ 1,670,000	\$ 1,625,078	\$ 1,620,000	\$ (5,078)	-0.31%		
Revenue from Use of Money and Property	100,898	75,000	143,905	75,000	143,905	100,000	(43,905)	-30.51		
Total FBA	2,128,858	2,234,472	2,234,472	2,234,472	2,234,472	1,864,691	(369,781)	-16.55		
Total Revenues	3,898,572	3,979,472	4,003,455	3,979,472	4,003,455	3,584,691	(418,764)	-10.46		
Services & Supplies	30,382	1,882,045	29,576	1,882,045	29,576	1,863,372	1,833,796	6,200.32		
Other Charges	1,633,719	1,655,000	1,635,924	1,655,000	1,635,924	1,721,319	85,395	5.22		
Reserves	0	442,427	442,427	442,427	442,427	0	(442,427)	-100.00		
Total Requirements	1,664,100	3,979,472	2,107,927	3,979,472	2,107,927	3,584,691	1,476,764	70.06		
Balance	\$ 2,234,472	\$ 0	\$ 1,895,529	\$ 0	\$ 1,895,529	\$ 0	\$ (1,895,529)	-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.

487 - Ladera CFD 2002-01 Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 3,838,612	\$ 3,800,000	\$ 3,805,322	\$ 3,790,000	\$ (15,322)	-0.40%
Revenue from Use of Money and Property	303,390	240,000	428,160	300,000	(128,160)	-29.93
Miscellaneous Revenues	6,730	0	0	0	0	0.00
Total FBA	6,896,787	7,214,947	7,214,947	6,629,115	(585,832)	-8.12
Total Revenues	11,045,518	11,254,947	11,448,429	10,719,115	(729,314)	-6.37
Services & Supplies	38,278	6,551,990	41,647	6,533,947	6,492,300	15,588.86
Other Charges	3,792,293	3,890,000	3,867,768	4,035,168	167,400	4.33
Reserves	0	812,957	812,957	150,000	(662,957)	-81.55
Total Requirements	3,830,571	11,254,947	4,722,372	10,719,115	5,996,743	126.99
Balance	\$ 7,214,947	\$ 0	\$ 6,726,057	\$ 0	\$ (6,726,057)	-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.

488 - Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service

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 ⁽¹⁾	As of 6/30/07	Final Budget	Actual	Amount	Percent	
Taxes	\$ 2,833,388	\$ 2,800,000	\$ 2,832,514	\$ 2,820,000	\$ (12,514)	-0.44%				
Revenue from Use of Money and Property	135,152	85,000	200,195	150,000	(50,195)	-25.07				
Miscellaneous Revenues	606	0	0	0	0	0.00				
Total FBA	3,437,841	3,582,171	3,582,171	3,532,721	(49,450)	-1.38				
Total Revenues	6,406,987	6,467,171	6,614,880	6,502,721	(112,159)	-1.70				
Services & Supplies	38,802	3,418,694	36,261	76,233	39,972	110.23				
Other Charges	2,762,566	2,828,877	2,755,500	2,832,794	77,294	2.81				
Other Financing Uses	23,448	0	0	0	0	0.00				
Reserves	0	219,600	219,600	3,593,694	3,374,094	1,536.47				
Total Requirements	2,824,816	6,467,171	3,011,361	6,502,721	3,491,360	115.94				
Balance	\$ 3,582,171	\$ 0	\$ 3,603,519	\$ 0	\$ (3,603,519)	-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.

490 - Dimensions/Serrano Creek CFD 87-1 - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 665,637	\$ 665,000	\$ 681,881	\$ 680,000	\$ (1,881)	-0.28%
Revenue from Use of Money and Property	77,727	60,000	91,454	70,000	(21,454)	-23.46
Miscellaneous Revenues	194,246	0	1,139	0	(1,139)	-100.00
Other Financing Sources	578	0	0	0	0	0.00
Total FBA	1,492,115	1,687,549	1,687,549	1,388,047	(299,502)	-17.75
Total Revenues	2,430,303	2,412,549	2,462,023	2,138,047	(323,976)	-13.16
Services & Supplies	23,272	1,342,549	23,262	80,628	57,366	246.60
Other Charges	719,482	760,000	719,897	810,817	90,920	12.63
Reserves	0	310,000	310,000	1,246,602	936,602	302.13
Total Requirements	742,755	2,412,549	1,053,159	2,138,047	1,084,888	103.01
Balance	\$ 1,687,549	\$ (1)	\$ 1,408,864	\$ 0	\$ (1,408,864)	-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.

492 - Mission Viejo CFD 87-3 (A) - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 4,125,858	\$ 4,100,000	\$ 4,142,706	\$ 4,263,060	\$ 120,354	2.91%
Revenue from Use of Money and Property	458,939	410,000	496,666	425,000	(71,666)	-14.43
Miscellaneous Revenues	345	0	278	0	(278)	-100.00
Other Financing Sources	1,214	0	0	0	0	0.00
Total FBA	9,065,781	9,058,373	9,058,373	8,621,820	(436,553)	-4.82
Total Revenues	13,652,136	13,568,373	13,698,023	13,309,880	(388,143)	-2.83
Services & Supplies	50,378	8,628,373	39,135	60,000	20,865	53.32
Other Charges	4,543,385	4,640,000	4,606,293	4,784,779	178,486	3.87
Reserves	0	300,000	300,000	8,465,101	8,165,101	2,721.70
Total Requirements	4,593,763	13,568,373	4,945,427	13,309,880	8,364,453	169.14
Balance	\$ 9,058,373	\$ 0	\$ 8,752,596	\$ 0	\$ (8,752,596)	-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.

494 - Aliso Viejo CFD 88-1 - Debt Service

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 ⁽¹⁾	As of 6/30/07	Final Budget	Actual	Amount	Percent	
Taxes	\$	15,772,562	\$	15,625,000	\$	14,874,314	\$	14,800,000	\$	(74,314)	-0.50%
Revenue from Use of Money and Property		1,643,258		1,500,000		2,027,616		1,600,000		(427,616)	-21.09
Miscellaneous Revenues		659,590		0		0		0		0	0.00
Total FBA		22,763,164		20,198,706		20,198,706		17,308,147		(2,890,559)	-14.31
Reserves		0		0		0		300,000		300,000	0.00
Total Revenues		40,838,574		37,323,706		37,100,636		34,008,147		(3,092,489)	-8.34
Services & Supplies		92,690		18,040,215		88,282		61,718		(26,564)	-30.09
Other Charges		15,297,179		15,583,491		15,563,206		16,056,214		493,008	3.17
Reserves		5,250,000		3,700,000		3,700,000		17,890,215		14,190,215	383.52
Total Requirements		20,639,868		37,323,706		19,351,488		34,008,147		14,656,659	75.74
Balance	\$	20,198,706	\$	0	\$	17,749,148	\$	0	\$	(17,749,148)	-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.

496 - Lomas Laguna CFD 88-2 - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 182,212	\$ 180,000	\$ 184,817	\$ 185,000	\$ 183	0.10%
Revenue from Use of Money and Property	17,654	10,000	22,260	15,000	(7,260)	-32.61
Miscellaneous Revenues	2,151	0	0	0	0	0.00
Total FBA	382,351	406,486	406,486	227,282	(179,204)	-44.09
Total Revenues	584,368	596,486	613,563	427,282	(186,281)	-30.36
Services & Supplies	23,393	215,486	22,760	79,658	56,898	250.00
Other Charges	154,489	170,000	160,336	160,794	458	0.29
Other Financing Uses	0	11,000	0	0	0	0.00
Reserves	0	200,000	200,000	186,830	(13,170)	-6.59
Total Requirements	177,882	596,486	383,096	427,282	44,186	11.53
Balance	\$ 406,486	\$ 0	\$ 230,467	\$ 0	\$ (230,467)	-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.

501 - Rancho Santa Margarita CFD 87-5(A) - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 750,303	\$ 750,000	\$ 753,858	\$ 750,000	\$ (3,858)	-0.51%
Revenue from Use of Money and Property	73,321	55,000	81,638	60,000	(21,638)	-26.50
Miscellaneous Revenues	87	0	1,929	0	(1,929)	-100.00
Other Financing Sources	594	0	0	0	0	0.00
Total FBA	1,535,586	1,539,752	1,539,752	1,377,677	(162,075)	-10.53
Total Revenues	2,359,892	2,344,752	2,377,176	2,187,677	(189,499)	-7.97
Services & Supplies	27,351	1,348,752	26,503	65,313	38,810	146.43
Other Charges	792,789	846,000	801,071	910,631	109,560	13.68
Reserves	0	150,000	150,000	1,211,733	1,061,733	707.82
Total Requirements	820,140	2,344,752	977,575	2,187,677	1,210,102	123.79
Balance	\$ 1,539,752	\$ 0	\$ 1,399,601	\$ 0	\$ (1,399,601)	-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.

503 - Portola Hills CFD 87-2(A) - Debt Service

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 ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual	Amount	Percent	
Taxes	\$ 2,104,772	\$ 2,100,000	\$ 2,020,620	\$ 2,100,000	\$ 2,000,000	\$ (20,620)	-1.02%			
Revenue from Use of Money and Property	199,449	150,000	238,015	150,000	175,000	(63,015)	-26.48			
Miscellaneous Revenues	184,239	0	1,002	0	0	(1,002)	-100.00			
Total FBA	2,991,282	3,222,369	3,222,369	3,222,369	2,737,970	(484,399)	-15.03			
Total Revenues	5,479,743	5,472,369	5,482,006	5,472,369	4,912,970	(569,036)	-10.38			
Services & Supplies	32,967	2,711,369	31,448	2,711,369	71,312	39,864	126.76			
Other Charges	2,104,406	2,175,000	2,138,151	2,175,000	2,171,983	33,832	1.58			
Other Financing Uses	0	66,000	0	66,000	0	0	0.00			
Reserves	120,000	520,000	520,000	520,000	2,669,675	2,149,675	413.40			
Total Requirements	2,257,374	5,472,369	2,689,599	5,472,369	4,912,970	2,223,371	82.67			
Balance	\$ 3,222,369	\$ 0	\$ 2,792,407	\$ 0	\$ 0	\$ (2,792,407)	-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.

505 - Foothill Ranch CFD 87-4 - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 6,637,958	\$ 6,615,000	\$ 6,598,712	\$ 6,575,000	\$ (23,712)	-0.36%
Revenue from Use of Money and Property	699,334	615,083	781,789	600,000	(181,789)	-23.25
Miscellaneous Revenues	347	0	280	0	(280)	-100.00
Other Financing Sources	1	0	0	0	0	0.00
Total FBA	13,897,776	10,939,748	10,939,748	11,171,791	232,043	2.12
Total Revenues	21,235,416	18,169,831	18,320,529	18,346,791	26,262	0.14
Services & Supplies	45,958	11,254,831	46,468	99,788	53,320	114.74
Other Charges	6,800,317	6,915,000	6,907,846	7,144,172	236,326	3.42
Other Financing Uses	1,235	0	0	0	0	0.00
Reserves	3,448,157	0	0	11,102,831	11,102,831	0.00
Total Requirements	10,295,668	18,169,831	6,954,314	18,346,791	11,392,477	163.82
Balance	\$ 10,939,748	\$ 0	\$ 11,366,215	\$ 0	\$ (11,366,215)	-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.

509 - Rancho Santa Margarita CFD 87-5B - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 2,153,174	\$ 2,100,000	\$ 2,163,457	\$ 2,150,000	\$ (13,457)	-0.62%
Revenue from Use of Money and Property	205,684	150,000	239,509	150,000	(89,509)	-37.37
Miscellaneous Revenues	234	0	189	0	(189)	-100.00
Other Financing Sources	208	0	0	0	0	0.00
Total FBA	4,198,455	4,327,333	4,327,333	3,983,956	(343,377)	-7.94
Total Revenues	6,557,755	6,577,333	6,730,487	6,283,956	(446,531)	-6.63
Services & Supplies	31,325	3,837,333	30,187	70,956	40,769	135.06
Other Charges	2,199,097	2,238,213	2,148,213	2,375,633	227,420	10.59
Reserves	0	501,787	501,787	3,837,367	3,335,580	664.74
Total Requirements	2,230,422	6,577,333	2,680,187	6,283,956	3,603,769	134.46
Balance	\$ 4,327,333	\$ 0	\$ 4,050,300	\$ 0	\$ (4,050,300)	-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.

511 - Baker Ranch CFD 87-6 - Debt Service

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	Actual Exp/Rev ⁽¹⁾	Final Budget	Actual	Percent	Amount	Percent
Taxes	\$ 1,089,058	\$ 925,000	\$ 769,545	\$ 800,000	\$ 30,455	3.96%		
Revenue from Use of Money and Property	44,617	25,000	65,898	50,000	(15,898)	-24.13		
Miscellaneous Revenues	606	0	0	0	0	0.00		
Other Financing Sources	19,130	0	0	0	0	0.00		
Total FBA	1,048,898	1,289,822	1,289,822	970,775	(319,047)	-24.74		
Reserves	0	0	0	200,000	200,000	0.00		
Total Revenues	2,202,308	2,239,822	2,125,265	2,020,775	(104,490)	-4.92		
Services & Supplies	24,937	1,072,155	25,265	64,248	38,983	154.29		
Other Charges	887,549	950,000	906,773	919,372	12,599	1.39		
Reserves	0	217,667	217,667	1,037,155	819,488	376.49		
Total Requirements	912,486	2,239,822	1,149,706	2,020,775	871,069	75.76		
Balance	\$ 1,289,822	\$ 0	\$ 975,560	\$ 0	\$ (975,560)	-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.

513 - Coto de Caza CFD 87-8 - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 2,442,455	\$ 2,400,000	\$ 2,453,786	\$ 2,450,000	\$ (3,786)	-0.15%
Revenue from Use of Money and Property	195,056	150,000	250,818	175,000	(75,818)	-30.23
Miscellaneous Revenues	168	0	135	0	(135)	-100.00
Total FBA	4,854,166	3,496,622	3,496,622	3,216,738	(279,884)	-8.00
Total Revenues	7,491,845	6,046,622	6,201,361	5,841,738	(359,623)	-5.80
Services & Supplies	38,448	2,956,622	36,259	98,887	62,628	172.72
Other Charges	2,456,025	2,540,000	2,342,941	2,637,697	294,756	12.58
Other Financing Uses	749	0	0	0	0	0.00
Reserves	1,500,000	550,000	550,000	3,105,154	2,555,154	464.57
Total Requirements	3,995,223	6,046,622	2,929,200	5,841,738	2,912,538	99.43
Balance	\$ 3,496,622	\$ 0	\$ 3,272,161	\$ 0	\$ (3,272,161)	-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.

515 - Santa Teresita CFD 87-9 - Debt Service

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 ⁽¹⁾ As of 6/30/07	Final Budget	Actual Amount	Percent		
Taxes	\$ 649,626	\$ 650,000	\$ 620,136	\$ 650,000	\$ 29,864	4.82%		
Revenue from Use of Money and Property	29,688	20,000	44,056	25,000	(19,056)	-43.25		
Miscellaneous Revenues	606	0	0	0	0	0.00		
Other Financing Sources	9,525	0	0	0	0	0.00		
Total FBA	839,411	896,514	896,514	704,215	(192,299)	-21.45		
Total Revenues	1,528,856	1,566,514	1,560,706	1,379,215	(181,491)	-11.63		
Services & Supplies	29,261	673,306	31,128	58,954	27,826	89.39		
Other Charges	603,080	660,000	613,161	681,955	68,794	11.22		
Reserves	0	233,208	233,208	638,306	405,098	173.71		
Total Requirements	632,341	1,566,514	877,497	1,379,215	501,718	57.18		
Balance	\$ 896,514	\$ 0	\$ 683,209	\$ 0	\$(683,209)	-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.

517 - Rancho Santa Margarita CFD 87-5C - Debt Service

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 ⁽¹⁾	As of 6/30/07	Final Budget	Actual	Amount	Percent	
Taxes	\$	1,261,629	\$	1,250,000	\$	1,256,776	\$	1,250,000	\$	(6,776)	-0.54%
Revenue from Use of Money and Property		105,602		75,000		133,897		90,000		(43,897)	-32.78
Miscellaneous Revenues		87		0		71		0		(71)	-100.00
Total FBA		2,547,960		2,217,301		2,217,301		1,845,267		(372,034)	-16.78
Total Revenues		3,915,278		3,542,301		3,608,044		3,185,267		(422,777)	-11.72
Services & Supplies		28,359		1,737,301		27,526		100,000		72,475	263.30
Other Charges		1,254,836		1,325,000		1,218,655		1,390,825		172,170	14.13
Other Financing Uses		268		0		0		0		0	0.00
Reserves		414,514		480,000		480,000		1,694,442		1,214,442	253.01
Total Requirements		1,697,978		3,542,301		1,726,181		3,185,267		1,459,086	84.53
Balance	\$	2,217,301	\$	0	\$	1,881,863	\$	0	\$	(1,881,863)	-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.

519 - Los Alisos CFD 87-7 - Debt Service

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	Actual Exp/Rev ⁽¹⁾	Final Budget	Actual	Percent	Amount	Percent
Taxes	\$ 1,696,655	\$ 1,690,000	\$ 1,683,010	\$ 1,675,000	\$ (8,010)	-0.48%		
Revenue from Use of Money and Property	75,775	45,000	111,067	75,000	(36,067)	-32.47		
Miscellaneous Revenues	606	0	0	0	0	0.00		
Other Financing Sources	36,814	0	0	0	0	0.00		
Total FBA	2,100,024	2,127,335	2,127,335	1,754,435	(372,900)	-17.53		
Total Revenues	3,909,874	3,862,335	3,921,412	3,504,435	(416,977)	-10.63		
Services & Supplies	24,935	1,723,561	20,600	79,413	58,813	285.51		
Other Charges	1,657,605	1,688,774	1,688,774	1,716,905	28,131	1.67		
Reserves	100,000	450,000	450,000	1,708,117	1,258,117	279.58		
Total Requirements	1,782,540	3,862,335	2,159,374	3,504,435	1,345,061	62.29		
Balance	\$ 2,127,335	\$ 0	\$ 1,762,038	\$ 0	\$ (1,762,038)	-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.

521 - Rancho Santa Margarita CFD 87-5D (A) - Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 1,014,923	\$ 1,000,000	\$ 998,216	\$ 1,000,000	\$ 1,784	0.18%
Revenue from Use of Money and Property	90,478	70,000	113,422	90,000	(23,422)	-20.65
Miscellaneous Revenues	10,525	0	91	0	(91)	-100.00
Total FBA	2,175,317	1,784,934	1,784,934	1,289,416	(495,518)	-27.76
Total Revenues	3,291,243	2,854,934	2,896,663	2,379,416	(517,247)	-17.86
Services & Supplies	26,476	1,296,781	25,844	54,442	28,598	110.65
Other Charges	1,014,632	1,018,153	1,018,152	1,077,275	59,123	5.81
Other Financing Uses	340	0	0	0	0	0.00
Reserves	464,861	540,000	540,000	1,247,699	707,699	131.06
Total Requirements	1,506,310	2,854,934	1,583,996	2,379,416	795,420	50.22
Balance	\$ 1,784,934	\$ 0	\$ 1,312,666	\$ 0	\$ (1,312,666)	-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.

530 - CFD 2004-1 Ladera Debt Service

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 ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual	Amount	Percent	
Taxes	\$ 4,111,975	\$ 4,100,000	\$ 4,183,839	\$ 4,100,000	\$ 4,183,839	\$ 4,200,000	\$ 16,161	\$ 16,161	0.39%	
Revenue from Use of Money and Property	307,881	250,000	447,452	250,000	447,452	350,000	(97,452)	(97,452)	-21.78	
Total FBA	8,866,333	7,471,791	7,471,791	7,471,791	7,471,791	7,063,147	(408,644)	(408,644)	-5.47	
Total Revenues	13,286,189	11,821,791	12,103,082	11,821,791	12,103,082	11,613,147	(489,935)	(489,935)	-4.05	
Services & Supplies	42,852	6,934,940	44,151	6,934,940	44,151	6,930,265	6,886,114	6,886,114	15,596.61	
Other Charges	3,896,346	4,011,851	4,011,850	4,011,851	4,011,850	4,182,882	171,032	171,032	4.26	
Reserves	1,875,200	875,000	875,000	875,000	875,000	500,000	(375,000)	(375,000)	-42.86	
Total Requirements	5,814,398	11,821,791	4,931,001	11,821,791	4,931,001	11,613,147	6,682,146	6,682,146	135.51	
Balance	\$ 7,471,791	\$ 0	\$ 7,172,081	\$ 0	\$ 7,172,081	\$ 0	\$ (7,172,081)	\$ (7,172,081)	-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.

533 - CFD 01-1 Ladera - Debt Service

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 ⁽¹⁾ As of 6/30/07	Final Budget	Actual Amount	Percent
Taxes	\$ 2,072,789	\$ 1,692,799	\$ 1,824,179	\$ 1,750,000	\$ (74,179)	-4.07%
Revenue from Use of Money and Property	80,692	20,000	54,177	35,000	(19,177)	-35.40
Miscellaneous Revenues	46,443	0	0	0	0	0.00
Other Financing Sources	33,347,127	0	0	0	0	0.00
Total FBA	3,361,612	1,016,803	1,016,803	221,025	(795,778)	-78.26
Total Revenues	38,908,662	2,729,602	2,895,159	2,006,025	(889,134)	-30.71
Services & Supplies	968,514	102,966	33,157	104,893	71,736	216.36
Other Charges	1,370,654	2,438,457	2,438,456	1,901,132	(537,324)	-22.04
Other Financing Uses	35,552,691	0	0	0	0	0.00
Reserves	0	545,380	188,179	0	(188,179)	-100.00
Total Requirements	37,891,859	3,086,803	2,659,792	2,006,025	(653,767)	-24.58
Balance	\$ 1,016,803	\$ (357,201)	\$ 235,367	\$ 0	\$ (235,367)	-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.

533 - CFD 01-1 Ladera - Debt Service

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 ⁽¹⁾ As of 6/30/07	Final Budget	Actual Amount	Percent
Taxes	\$ 2,072,789	\$ 1,692,799	\$ 1,824,179	\$ 1,750,000	\$ (74,179)	-4.07%
Revenue from Use of Money and Property	80,692	20,000	54,177	35,000	(19,177)	-35.40
Miscellaneous Revenues	46,443	0	0	0	0	0.00
Other Financing Sources	33,347,127	0	0	0	0	0.00
Total FBA	3,361,612	1,016,803	1,016,803	221,025	(795,778)	-78.26
Total Revenues	38,908,662	2,729,602	2,895,159	2,006,025	(889,134)	-30.71
Services & Supplies	968,514	102,966	33,157	104,893	71,736	216.36
Other Charges	1,370,654	2,438,457	2,438,456	1,901,132	(537,324)	-22.04
Other Financing Uses	35,552,691	0	0	0	0	0.00
Reserves	0	545,380	188,179	0	(188,179)	-100.00
Total Requirements	37,891,859	3,086,803	2,659,792	2,006,025	(653,767)	-24.58
Balance	\$ 1,016,803	\$ (357,201)	\$ 235,367	\$ 0	\$ (235,367)	-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.

547 - CFD 00-1 (Series A of 2000) Ladera -Debt Service

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 ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Final Budget	Actual	Amount	Percent	
Taxes	\$ 2,019,459	\$ 1,612,328	\$ 1,693,593	\$ 1,612,328	\$ 1,693,593	\$ 1,675,000	\$ (18,593)	-1.10%		
Revenue from Use of Money and Property	76,551	20,000	50,154	20,000	50,154	30,000	(20,154)	-40.18		
Other Financing Sources	29,635,477	0	0	0	0	0	0	0.00		
Total FBA	3,203,360	1,051,930	1,051,930	1,051,930	1,051,930	125,202	(926,728)	-88.10		
Total Revenues	34,934,846	2,684,258	2,795,677	2,684,258	2,795,677	1,830,202	(965,475)	-34.53		
Services & Supplies	830,326	60,461	40,675	60,461	40,675	59,083	18,408	45.25		
Other Charges	1,336,523	2,336,469	2,336,469	2,336,469	2,336,469	1,771,119	(565,350)	-24.20		
Other Financing Uses	31,716,068	0	0	0	0	0	0	0.00		
Reserves	0	675,000	287,328	675,000	287,328	0	(287,328)	-100.00		
Total Requirements	33,882,917	3,071,930	2,664,472	3,071,930	2,664,472	1,830,202	(834,270)	-31.31		
Balance	\$ 1,051,930	\$ (387,672)	\$ 131,205	\$ (387,672)	\$ 131,205	\$ 0	\$ (131,205)	-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.

549 - Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service

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 ⁽¹⁾	As of 6/30/07	As of 6/30/07	Final Budget	Actual	Amount	Percent	
Taxes	\$ 1,113,837	\$ 1,110,000	\$ 1,082,912	\$ 1,075,000	\$ (7,912)	-0.73%				
Revenue from Use of Money and Property	52,492	30,000	78,573	50,000	(28,573)	-36.36				
Miscellaneous Revenues	606	0	0	0	0	0.00				
Total FBA	1,727,542	1,792,542	1,792,542	1,333,674	(458,868)	-25.60				
Total Revenues	2,894,478	2,932,542	2,954,027	2,458,674	(495,353)	-16.77				
Services & Supplies	25,502	1,342,140	24,468	61,299	36,831	150.53				
Other Charges	1,034,412	1,055,402	1,026,080	1,110,530	84,450	8.23				
Other Financing Uses	42,021	0	0	0	0	0.00				
Reserves	0	535,000	535,000	1,286,845	751,845	140.53				
Total Requirements	1,101,935	2,932,542	1,585,548	2,458,674	873,126	55.07				
Balance	\$ 1,792,542	\$ 0	\$ 1,368,479	\$ 0	\$ (1,368,479)	-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.

555 - CFD 2003-1 Ladera Debt Service

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 ⁽¹⁾	FY 2007-2008	Actual	
	Actual Exp/Rev	As of 6/30/07	As of 6/30/07	Final Budget	Amount	Percent
Taxes	\$ 3,305,605	\$ 3,250,000	\$ 3,161,760	\$ 3,150,000	\$ (11,760)	-0.37%
Revenue from Use of Money and Property	253,223	175,000	360,407	250,000	(110,407)	-30.63
Total FBA	7,150,582	5,972,281	5,972,281	5,449,631	(522,650)	-8.75
Total Revenues	10,709,409	9,397,281	9,494,447	8,849,631	(644,816)	-6.79
Services & Supplies	39,775	5,490,706	43,228	5,492,331	5,449,103	12,605.56
Other Charges	3,143,900	3,206,575	3,206,575	3,357,300	150,725	4.70
Reserves	1,553,454	700,000	700,000	0	(700,000)	-100.00
Total Requirements	4,737,129	9,397,281	3,949,803	8,849,631	4,899,828	124.05
Balance	\$ 5,972,281	\$ 0	\$ 5,544,645	\$ 0	\$ (5,544,645)	-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.