

City of Rancho Santa Margarita - CFD Agreed Upon Procedures  
For the fiscal year ended 6/30/2010 and For the period 7/1/2007 through 6/30/2010

Exhibit A

Name of Community Facilities District	Total Funding Provided From CFD	Projects Identified In the Bond Issue Documents	Terms of the CFD	Expenditures for the period 7/1/2007 - 6/30/2010	Were the Expenses Authorized by the Bond Documents	Principal Amount of Bonds Outstanding as of 6/30/2010	Estimated Maximum Tax until Maturity	When does Debt Payment Come Off Tax Assessment?	CFD'S Unspent Proceeds as of 6/30/2010	Plans For Unspent Proceeds	Expenditures Outside the Converage Area	Justification For Outside Area Expenditures
<b>Saddleback Valley Unified School District:</b>												
CFD-86-1	\$ 32,335,000	Trabuco Mesa, THHS, RSM, Interm, Cielo Vista	Assess homeowners \$315-\$775 (with a 4% annual increase) depending on type of residence. Nonresidential property >= of \$0.30 per sq. ft. Undeveloped property = \$2,000 per acre maximum.	\$ 26,006	Yes	\$ 17,600,000	Not provided	2017	\$ 207,742	None noted	No	N/A
CFD 88-1	\$ 11,000,000	Melinda Cielo Vista, THHS, Trabuco mesa, RSM Interm, Unallocated	Assess homeowners \$134-\$357 (with a 3.5% annual increase) depending on type of residence. Commercial = > of \$0.12 per sq. ft. or \$1,556/acre. Undeveloped property = \$4,900 per acre maximum.	\$ -	N/A	\$ 8,320,000	\$ 14,810,923	2020	\$ 26,879	None noted	N/A	N/A
CFD 88-2	\$ 3,525,000	Total funding support not given for CFD 88-2.	Assess homeowners \$761-\$1,521 (with a 2% annual increase) depending on type of residence. Commercial = > of \$0.25 per sq. ft. or \$3,267/acre. Undeveloped property = \$4,600 per acre maximum.	\$ 309,206	Yes	\$ 1,925,000	\$ 3,411,974	2017	\$ 6,458	None noted	No	N/A
CFD 89-1	\$ 8,250,000	Robinson, MVHS, Technology, Unrestricted	Assess homeowners \$797-\$1,839 (with a 2% annual increase) depending on type of residence. Commercial = > of \$0.37 per sq. ft. or \$4,800/acre. Undeveloped property = \$8,600 per acre maximum.	\$ -	N/A	\$ 4,720,000	\$ 8,666,643	2017	\$ 31,631	None noted	N/A	N/A
CFD 89-2	\$ 18,895,000	Melinda, RSM Interm, THHS, Technology, Unallocated	Assess homeowners \$337-\$1,300 (with a 2% annual increase) depending on type of residence. Commercial = > of \$0.032 per sq. ft. or \$482/acre. Undeveloped property = \$10,700 per acre maximum.	\$ -	N/A	\$ 11,916,608	\$ 25,163,467	2020	\$ 23,077	None noted	N/A	N/A
CFD 89-3	\$ 13,105,000	Melinda, RSM Interm, THHS, Trabuco Mesa, Unallocated	Assess homeowners \$241-\$1,444 (with a 2% annual increase) depending on type of residence. Commercial = > of \$0.032 per sq. ft. or \$482/acre. Undeveloped property = \$11,900 per acre maximum.	\$ -	N/A	\$ 8,113,718	\$ 17,635,969	2020	\$ 110,606	None noted	N/A	N/A

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CFD 89-4	\$ 5,435,000	Robinson, THHS Pool, MVHS, Unallocated	Assess homeowners \$782-\$1,056 (with a 2% annual increase) depending on type of residence. Commercial = \$6,970/acre. Undeveloped property = \$6,600 per acre maximum.	\$ 3,139	Yes	\$ 2,740,000	\$ 3,048,995	2015	\$ 20,568	None noted	No	N/A

County of Orange:

CFD-86-1	\$ 32,335,000	Public Schools, Streets and Roads, Foothill Transportation Corridor	Assess homeowners \$315-\$775 (with a 4% annual increase) depending on type of residence. Nonresidential property >= of \$0.30 per sq. ft. Undeveloped property = \$2,000 per acre maximum.	\$ -	N/A	\$ 17,600,000	Not provided	2017	\$ 207,742	Draw down request pending from Saddleback Valley Unified School District for \$26,006.	N/A	N/A
CFD-86-2	\$ 18,980,000	Roadway Improvements, Sheriff Substation, Fire Station	Assess homeowners \$398-\$1,723 (with a 4% annual increase) depending on type of residence. Nonresidential property= > of \$0.3 per sq. ft. Undeveloped property = \$2,000 per acre maximum.	\$ -	N/A	\$ 10,535,000	Not provided	2017	\$ 3,903,845	Draw down request pending from City of RSM for \$687,999.	N/A	N/A
CFD 87-5A	\$ 8,863,770	Foothill Circulation Phasing Plan	Assess homeowners \$259-\$1,122 (with a 3.5% annual increase) depending on type of residence. Commercial = > of \$0.18 per sq. ft. or \$2,630/acre. Undeveloped property = \$7,000 per acre maximum.	\$ -	N/A	\$ 2,762,025	Not provided	2019	\$ -	N/A	N/A	N/A
CFD 87-5B	\$ 27,396,720	Foothill Circulation Phasing Plan	Assess homeowners \$355-\$1,536 (with a 3.5% annual increase) depending on type of residence. Commercial = > of \$0.27 per sq. ft. or \$4,033/acre. Undeveloped property = \$8,500 per acre maximum.	\$ -	N/A	\$ 12,394,978	Not provided	2019	\$ -	N/A	N/A	N/A
CFD 87-5C	\$ 15,221,979	Foothill Circulation Phasing Plan	Assess homeowners \$362-\$1,570 (with a 3.5% annual increase) depending on type of residence. Commercial = > of \$0.27 per sq. ft. or \$4,033/acre. Undeveloped property = \$6,500 per acre maximum.	\$ -	N/A	\$ 7,960,632	Not provided	2019	\$ 73,511	None noted	N/A	N/A

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CFD 87-5D	\$ 12,042,509	Foothill Circulation Phasing Plan	Assess homeowners \$367-\$1,589 (with a 3.5% annual increase) depending on type of residence. Commercial = > of \$0.27 per sq. ft. or \$4,033/acre. Undeveloped property = \$8,000 per acre maximum.	\$ -	N/A	\$ 6,743,630	Not provided	2019	\$ -	N/A	N/A	N/A
CFD 87-5E	\$ 12,780,000	Foothill Circulation Phasing Plan, Antonio Parkway, Library	Assess homeowners \$392-\$1,611 (with a 3.5% annual increase) depending on type of residence. Commercial = > of \$0.41 per sq. ft. or \$5,260/acre. Undeveloped property = \$11,300 per acre maximum.	\$ -	N/A	\$ 7,510,000	Not provided	2018	\$ -	N/A	N/A	N/A

**Trabuco Canyon Water District:**

CFD No. 5	\$ 4,985,000	Sewer treatment capacity, lift Station No. 2 Intertie, lindsey Sewer, Reclaimed Water Facilities, FCPP Program Contribution	Assess homeowners \$540-\$750 (with a 2% annual increase) depending on type of residence. Undeveloped property = \$7,000 per acre maximum.	\$ -	N/A	\$ 1,240,000	\$1,771,889 for 2010/11. To be increased by the Engineering News Reocrd Construction Cost Index, but not less than 2% for future years.	2014	\$ -	N/A	N/A	N/A
CFD No. 7	\$ 36,300,000	Sanitary sewers, lake/drainage facilities, water distribution, consultant fees, permits, fees & bonds. Dove Lake Dam/outlet, roadway improvements, utilities, off-tract improvements.	Assess homeowners \$1,300-\$4,800; \$2,800-6,170 (with a 2-10% annual increase) depending on type of residence. Commercial = \$5,000/acre; \$5,750/acre. Golf Course/ Recreation= \$1,000/acre. Swim/Tennis Club = \$1,000/acre.	\$ -	N/A	\$ 8,790,000	\$5,380,672 for 2010/11. To be increased by the Engineering News Reocrd Construction Cost Index, but not less than 2% for future years.	2013 & 2014 - Two bond issues associated with CFD	\$ -	N/A	N/A	N/A

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CFD No. 8	\$ 5,470,000	sewer & sewage treatment plant expansion, water & utility facilities, the relocation through development of a 24 inch water transmission pipe to be owned & operated by Santa Margarita WD.	Assess homeowners \$2,277-\$2,784 (with a 3% annual increase) depending on type of residence. Commercial = \$7,500/acre. Undeveloped property = \$9,200 per acre maximum.	\$ -	N/A	\$ 2,035,000	\$1,163,803 for 2010/11. To be increased by the Engineering News Reocrd Construction Cost Index, but not less than 2% for future years.	2015 & 2016 - Two bond issues associated with CFD	\$ -	N/A	N/A	N/A

**Capistrano Unified School District**

CFD 88-1	\$ 12,775,000	Las Flores School Construction (partial), Arroyo Vista Elementry School Land Construction, Los Flores Land Acquisition (partial)	Assess homeowners \$190-\$569 (with a 4% annual increase) depending on type of residence. Commercial = > of \$0.16 per sq. ft. or \$2,455/acre. Undeveloped property =\$7,500 per acre maximum.	\$ 309,480	Yes	\$ 4,745,000	\$ 10,738,674	2014	\$ -	N/A	No	N/A
CFD 94-1	No debt issued	Arroyo Vista Elementary, Las Flores Middle School, Chiquita Canyon High School.	Assess Homeowners \$130 - \$390 (with a 2% annual increase) depending on type of residence.	\$ 120,280	Yes	N/A - no debt issued	\$ 1,289,990	The term of the special tax may not surpass fiscal year 2030-31	\$ 947,232	N/A	No	N/A