

Submitted:  
 Tuesday, December 14, 2021  
 8:04:33AM  
 CDIAC Number: 2019-1394  
 Information as of Reporting Year End : 6/30/2021

**STATE OF CALIFORNIA  
 ANNUAL DEBT TRANSPARENCY REPORT**

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer	Aliso Viejo	
B. Issue Name	2019 COPs	
C. Project Name	Aliso Viejo Ranch	
D. Date of Sale	7/31/2019	
E. Original Principal Amount of Issue		\$12,250,000.00
F. Net Original Issue Premium (Discount)		\$968,063.90
G. Proceeds Used to Acquire Local Obligations (Marks-Roos Only):		\$0.00
H. Total Reportable Proceeds		\$13,218,063.90

**II. A. ISSUANCE AUTHORIZATION 1**

1) Original Authorized Amount		\$13,500,000.00
2) Authorization Date		7/17/2019
3) Authorized Name (Measure/Resolution ID, Name of Number)		Resolution No 2019-01
4) Amount Authorized - Begin Reporting Period		\$0.00
5) Amount Authorized - During Reporting Period		\$0.00
6) Total Debt Authorized		\$0.00
7) Issuance Reported to CDIAC - During Rept. Per. (Auth. Reduction)		\$0.00
8) Replenishment Reported to CDIAC - During Rept. Per. (Auth Increase)		\$0.00
9) Debt Authorized but Unissued - During the Reporting Period		\$0.00
10) Authorization Lapsed - During the Reporting Period		\$0.00
11) Total Authorization Remaining - End of the Reporting Period		\$0.00

**II. B. ISSUANCE AUTHORIZATION 2**

1) Original Authorized Amount		\$0.00
2) Authorization Date		
3) Authorized Name (Measure/Resolution ID, Name or Number)		
4) Amount Authorized - Begin Reporting Period		\$0.00
5) Amount Authorized - During Reporting Period		\$0.00
6) Total Debt Authorized		\$0.00
7) Issuance Reported to CDIAC - During Rept. Per. (Auth. Reduction)		\$0.00
8) Replenishment Reported to CDIAC - During Rept. Per. (Auth. Increase)		\$0.00
9) Debt Authorized but Unissued - During the Reporting Period		\$0.00
10) Authorization Lapsed - During the Reporting Period		\$0.00
11) Total Authorization Remaining - End of the Reporting Period		\$0.00

**III. PRINCIPAL OUTSTANDING**

A. Principal Balance upon sale or at the Beginning of Reporting Period	\$12,250,000.00
B. Accreted Interest During Reporting Period	\$0.00
C. Total Principal and Accreted Interest	\$12,250,000.00
D. Principal Paid During the Reporting Period	\$0.00
E. Principal Payments (not reported in III.D.) made	\$230,000.00
F. Principal Outstanding at the End of the Reporting Period	\$12,020,000.00

**IV. REFUNDING/REFINANCING ISSUES**

Source of Refunding/refinancing proceeds in III.D.:

CDIAC NUMBER	REFUNDING/REFINANCING AMOUNT	REDEMPTION/PAYMENT DATE
	\$0.00	
	\$0.00	
<b>Total Proceeds</b>	\$0.00	

**V. USE OF PROCEEDS**

**A. Reportable Proceeds**

REPORT PERIOD END	BEGIN	SPENT	REMAIN
6/30/2021	\$7,285,611.04	\$7,285,611.04	\$0.00
6/30/2020	\$13,218,063.90	\$5,932,452.86	\$7,285,611.04

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**B. Expenditure of Proceeds - Fund Level**

Fund Category	Total Proceeds	Current Spent	Prior Spent	Unspent / Remaining
Construction Fund	\$13,003,351.40	\$7,285,611.04	\$5,717,740.36	\$0.00
Cost of Issuance	\$214,712.50	\$0.00	\$214,712.50	\$44,712.50
<b>TOTAL</b>	\$13,218,063.90	\$7,285,611.04	\$5,887,740.36	\$44,712.50

**C. Expenditure of Proceeds - Detail Level**

Fund Category	Purpose Detail	Current Period	Prior Period	Total All Period	Refunded CDIAC#
Construction Fund	Project/Construction Costs	\$7,285,611.04	\$5,717,740.36	\$13,003,351.40	
Cost of Issuance	Costs of Issuance	\$0.00	\$170,000.00	\$170,000.00	
<b>TOTAL</b>		\$7,285,611.04	\$5,887,740.36	\$13,173,351.40	

**VI. ADTR REPORTABLE**

**A. Principal Issued has been fully:**

Not Retired  Repaid  Redeemed  Matured  Date:

**B. Proceeds have been fully spent:** Yes  No  Date: 6/30/2021

**C. Reportable in next Fiscal Year:** Y - Yes

**VII. NAME OF PARTY COMPLETING THIS FORM**

Name: Lyn Gruber  
 Title: Principal  
 Firm/ Agency: Koppel & Gruber Public Finance  
 Address: 334 Via Vera Cruz, Suite 256  
 City/ State/ Zip: San Marcos, CA 92078  
 Phone Number: (760) 510-0290  
 E-Mail: lyn@kgpf.net  
 Date of Report: 12/14/2021

**VIII. COMMENTS:**

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**B. Expenditure of Proceeds - Fund Level (continued)**

Fund Category	Total Proceeds	Current Spent	Prior Spent	Unspent / Remaining

**TOTAL**

**C. Expenditure of Proceeds - Detail Level (continued)**

Fund Category	Purpose Detail	In Report Period	Prior Period	Total All Period	Refunded CDIAC#

**TOTAL**