

\* \* \* OFFICE OF THE AUDITOR \* \* \*

## UNSECURED ALLOCATION BY FUND

## UNSECURED &amp; UNITARY - ONE PERCENT

## PRIOR YEAR REFUND APPORTIONMENT

## FISCAL YEAR - 2007/08

| DESCRIPTION                  | FUND | UNSECURED<br>ONE PERCENT | LESS<br>RDA TAKEAWAY | NET UNSECURED<br>ONE PERCENT | UNITARY<br>ONE PERCENT | TOTAL<br>UNSECURED & UNITARY | 1ST<br>APPORTIONMENT | 2ND<br>APPORTIONMENT | 3RD<br>APPORTIONMENT |
|------------------------------|------|--------------------------|----------------------|------------------------------|------------------------|------------------------------|----------------------|----------------------|----------------------|
| GENERAL COUNTY*              | 0001 | -24,062.82               | -20,542.92           | -3,519.90                    |                        | -3,519.90                    | -45.43               | -4,672.60            | 1,198.13             |
| COUNTY FREE LIBRARY          | 0004 | -1,776.34                | -1,064.20            | -712.14                      |                        | -712.14                      | -418.16              | -442.04              | 148.06               |
| ACC CAP OUTLAY*              | 0006 | -635.01                  | -531.25              | -103.76                      |                        | -103.76                      | -9.27                | -122.91              | 28.42                |
| MOSQUITO ABATEMENT DISTRICT  | 0007 | -561.59                  | -386.41              | -175.18                      |                        | -175.18                      | -59.24               | -117.89              | 1.95                 |
| MAINE PRAIRIE                | 0009 | -9.45                    |                      | -9.45                        |                        | -9.45                        | -5.39                | -2.56                | -1.50                |
| AVIATION                     | 0010 | -93.25                   | -78.21               | -15.04                       |                        | -15.04                       | -1.27                | -18.05               | 4.28                 |
| RECREATION                   | 0016 | -159.02                  | -133.16              | -25.86                       |                        | -25.86                       | -2.24                | -30.82               | 7.20                 |
| G V R D                      | 0018 | -1,001.04                | -636.33              | -364.71                      |                        | -364.71                      | 39.74                | -266.92              | -137.53              |
| COLLINSVILLE LEVEE           | 0019 | -1.51                    |                      | -1.51                        |                        | -1.51                        | -.81                 | -.43                 | -.27                 |
| VSFCD OPERATING              | 0022 | -259.40                  | -144.52              | -114.88                      |                        | -114.88                      | -7.98                | -69.72               | -37.18               |
| SUISUN RESOURCE CONSERVATION | 0023 | -2.30                    | -.40                 | -1.90                        |                        | -1.90                        | -1.00                | -.63                 | -.27                 |
| DIXON RES. CONS.             | 0024 | -20.33                   | -62.98               | 42.65                        |                        | 42.65                        | 51.34                | -5.86                | -2.83                |
| SOLANO RESOURCE CONSERV DIST | 0025 | -37.86                   | -10.07               | -27.79                       |                        | -27.79                       | -17.95               | -3.28                | -6.56                |
| SOLANO COUNTY WATER AGENCY   | 0027 | -1,883.24                | -1,005.72            | -877.52                      |                        | -877.52                      | -374.48              | -427.82              | -75.22               |
| SC FLD STATE WTR PJ-ZONE 1   | 0030 | -257.41                  | -94.35               | -163.06                      |                        | -163.06                      | -87.30               | -30.96               | -44.80               |
| SC FLD STATE WTR PJ-ZONE 2   | 0032 | -29.62                   |                      | -29.62                       |                        | -29.62                       | -15.39               | -8.56                | -5.67                |
| LIB SPEC TAX ZONE 1          | 0036 | -377.73                  | -265.78              | -111.95                      |                        | -111.95                      | -165.11              | -82.10               | 135.26               |
| LIB SPEC TAX ZONE 2          | 0037 | -5.40                    | -18.12               | 12.72                        |                        | 12.72                        | 15.41                | -1.63                | -1.06                |
| CO SER AREA S-4*             | 0041 | -.24                     |                      | -.24                         |                        | -.24                         | -.20                 | -.03                 | -.01                 |
| CO SER AREA S-5*             | 0042 | -1.95                    |                      | -1.95                        |                        | -1.95                        | -1.50                | -.38                 | -.07                 |
| CO SER AREA S-6*             | 0043 | -1.50                    |                      | -1.50                        |                        | -1.50                        | -1.14                | -.29                 | -.07                 |
| CO SER AREA S-8*             | 0045 | -1.99                    |                      | -1.99                        |                        | -1.99                        | -1.52                | -.40                 | -.07                 |
| COUNTY CONSOLIDATED SVC AREA | 0046 | -17.27                   |                      | -17.27                       |                        | -17.27                       | -7.23                | -5.59                | -4.45                |
| B A A Q M D                  | 0048 | -177.44                  | -69.03               | -108.41                      |                        | -108.41                      | -68.42               | -45.41               | 5.42                 |
| YOLO-SOLANO A P C            | 0049 | -92.07                   | -103.56              | 11.49                        |                        | 11.49                        | 38.81                | -11.90               | -15.42               |
| LIB SPEC TAX ZONE 6          | 0066 | -3.71                    |                      | -3.71                        |                        | -3.71                        | -2.04                | -1.05                | -.62                 |
| LIB SPEC TAX ZONE 7          | 0067 | -111.71                  | -133.80              | 22.09                        |                        | 22.09                        | 60.22                | -27.88               | -10.25               |
| BENICIA CITY                 | 0075 | -3,237.31                |                      | -3,237.31                    |                        | -3,237.31                    | -1,736.73            | -913.15              | -587.43              |
| DIXON CITY                   | 0076 | -885.81                  | -4,931.69            | 4,045.88                     |                        | 4,045.88                     | 4,392.16             | -254.21              | -92.07               |
| FAIRFIELD CITY               | 0077 | -4,807.86                | -4,259.26            | -548.60                      |                        | -548.60                      | -2,030.65            | -1,190.07            | 2,672.12             |
| RIO VISTA CITY               | 0078 | -316.88                  | -1,175.03            | 858.15                       |                        | 858.15                       | 1,012.44             | -92.02               | -62.27               |

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## UNSECURED ALLOCATION BY FUND

## UNSECURED &amp; UNITARY - ONE PERCENT

## PRIOR YEAR REFUND APPORTIONMENT

## FISCAL YEAR - 2007/08

| DESCRIPTION                   | FUND | UNSECURED<br>ONE PERCENT | LESS<br>RDA TAKEAWAY | NET UNSECURED<br>ONE PERCENT | UNITARY<br>ONE PERCENT | TOTAL<br>UNSECURED & UNITARY | 1ST<br>APPORTIONMENT | 2ND<br>APPORTIONMENT | 3RD<br>APPORTIONMENT |
|-------------------------------|------|--------------------------|----------------------|------------------------------|------------------------|------------------------------|----------------------|----------------------|----------------------|
| SUISUN CITY                   | 0079 | -785.02                  | -285.33              | -499.69                      |                        | -499.69                      | -356.50              | -40.58               | -102.61              |
| VACAVILLE CITY                | 0080 | -4,504.84                | -2,285.09            | -2,219.75                    |                        | -2,219.75                    | -1,206.67            | -254.57              | -758.51              |
| VALLEJO CITY                  | 0081 | -4,639.28                | -2,414.30            | -2,224.98                    |                        | -2,224.98                    | -293.85              | -1,251.84            | -679.29              |
| E R A F                       | 0083 | -20,875.65               |                      | -20,875.65                   |                        | -20,875.65                   | -10,946.76           | -5,979.48            | -3,949.41            |
| SOLANO IRRIGATION DIST        | 0102 | -297.79                  | -432.01              | 134.22                       |                        | 134.22                       | -18.37               | -84.49               | 237.08               |
| SPECIAL ROAD                  | 0108 | -159.77                  |                      | -159.77                      |                        | -159.77                      | -83.91               | -45.70               | -30.16               |
| CORDELIA FIRE                 | 0127 | -57.08                   |                      | -57.08                       |                        | -57.08                       | -30.62               | -16.13               | -10.33               |
| DIXON FIRE*                   | 0128 | -105.19                  |                      | -105.19                      |                        | -105.19                      | -56.20               | -29.78               | -19.21               |
| MONTEZUMA FIRE*               | 0130 | -91.24                   |                      | -91.24                       |                        | -91.24                       | -46.82               | -26.47               | -17.95               |
| RYER FIRE*                    | 0131 | -20.18                   |                      | -20.18                       |                        | -20.18                       | -10.75               | -5.73                | -3.70                |
| SUISUN FIRE*                  | 0132 | -57.11                   |                      | -57.11                       |                        | -57.11                       | -30.73               | -16.11               | -10.27               |
| VACA-ELMIRA FIRE              | 0133 | -253.15                  |                      | -253.15                      |                        | -253.15                      | -134.46              | -71.95               | -46.74               |
| EAST VALLEJO FIRE*            | 0134 | -118.34                  |                      | -118.34                      |                        | -118.34                      | -61.84               | -33.98               | -22.52               |
| ELMIRA ST LIGHTING *          | 0154 | -.90                     |                      | -.90                         |                        | -.90                         | -.65                 | -.20                 | -.05                 |
| GRN VLY ST LGHT DT            | 0155 | -.54                     |                      | -.54                         |                        | -.54                         | -.42                 | -.10                 | -.02                 |
| BENICIA LGHTNG DIS            | 0156 | -.67                     |                      | -.67                         |                        | -.67                         | -.49                 | -.14                 | -.04                 |
| SNDY BCH LGHTNG DIS           | 0157 | -.36                     |                      | -.36                         |                        | -.36                         | -.29                 | -.06                 | -.01                 |
| RIO VISTA-MONTEZUMA CEMETERY  | 0177 | -88.33                   | -116.45              | 28.12                        |                        | 28.12                        | 71.63                | -25.83               | -17.68               |
| ROCKVILLE CEMETERY            | 0178 | -185.10                  | -53.29               | -131.81                      |                        | -131.81                      | -95.88               | -53.33               | 17.40                |
| SILVEYVILLE CEM               | 0179 | -97.36                   | -241.49              | 144.13                       |                        | 144.13                       | 186.68               | -27.90               | -14.65               |
| FAIRFIELD-SUISUN CEMETERY     | 0180 | -111.05                  | -88.26               | -22.79                       |                        | -22.79                       | -45.67               | -21.13               | 44.01                |
| VACA-ELMIRA CEM               | 0181 | -144.75                  | -70.79               | -73.96                       |                        | -73.96                       | -40.29               | -9.31                | -24.36               |
| WINTERS JOINT CEM             | 0182 | -10.09                   |                      | -10.09                       |                        | -10.09                       | -5.41                | -2.86                | -1.82                |
| REC DIST 2098                 | 0201 | -1.02                    |                      | -1.02                        |                        | -1.02                        | -.58                 | -.27                 | -.17                 |
| DIXON UNIF LIBRARY            | 0426 | -82.82                   | -278.86              | 196.04                       |                        | 196.04                       | 231.15               | -23.75               | -11.36               |
| VACAVILLE UNIF SCHOOL LIBRARY | 0427 | -611.79                  | -273.62              | -338.17                      |                        | -338.17                      | -183.01              | -51.04               | -104.12              |
| CO SUPT-CO SCH SER FUND SUP   | 0500 | -1,202.53                | -600.32              | -602.21                      |                        | -602.21                      | -294.74              | -269.25              | -38.22               |
| CO SUPT-DEVELOPMENT CENTER    | 0503 | -253.86                  | -126.86              | -127.00                      |                        | -127.00                      | -62.19               | -56.84               | -7.97                |
| LOS RIOS COMM COLL M & O      | 0526 | -1.35                    |                      | -1.35                        |                        | -1.35                        | -.73                 | -.39                 | -.23                 |
| SOLANO COMMUNITY COL M & O    | 0527 | -3,240.76                | -1,615.24            | -1,625.52                    |                        | -1,625.52                    | -795.74              | -725.89              | -103.89              |
| SAN JOAQUIN COMM COLL M & O   | 0528 | -196.27                  | -246.53              | 50.26                        |                        | 50.26                        | 146.57               | -57.22               | -39.09               |



\* \* \* OFFICE OF THE AUDITOR \* \* \*

## UNSECURED ALLOCATION BY FUND

## UNSECURED &amp; UNITARY - VOTER DEBT

## PRIOR YEAR REFUND APPORTIONMENT

FISCAL YEAR - 2007/08

| DESCRIPTION                    | FUND | UNSECURED |      | LESS         | NET UNSECURED |      | UNITARY |      | TOTAL               | 1ST           | 2ND           | 3RD           |
|--------------------------------|------|-----------|------|--------------|---------------|------|---------|------|---------------------|---------------|---------------|---------------|
|                                |      | VOTER     | DEBT | RDA TAKEAWAY | VOTER         | DEBT | VOTER   | DEBT | UNSECURED & UNITARY | APPORTIONMENT | APPORTIONMENT | APPORTIONMENT |
| FAIRFIELD CITY                 | 0077 | -246.27   |      | -124.97      | -121.30       |      |         |      | -121.30             | -119.13       |               | -2.17         |
| RIO VISTA CITY                 | 0078 | -48.03    |      | -36.45       | -11.58        |      |         |      | -11.58              | -1.22         | -9.94         | -.42          |
| SUISUN CITY                    | 0079 | -19.80    |      | -19.86       | .06           |      |         |      | .06                 |               | -.01          | .07           |
| VACAVILLE CITY                 | 0080 | -387.87   |      | -296.13      | -91.74        |      |         |      | -91.74              | -23.76        | -59.08        | -8.90         |
| SC FLD STATE WTR PJ ZONE BEN#1 | 0318 | -2,153.34 |      |              | -2,153.34     |      |         |      | -2,153.34           | -1,134.03     | -614.35       | -404.96       |
| SUISUN CITY HIGHWAY 12         | 0324 | -26.46    |      |              | -26.46        |      |         |      | -26.46              | -5.11         | -17.75        | -3.60         |
| BENICIA WASTEWATER BOND 1997-A | 0354 | -223.42   |      |              | -223.42       |      |         |      | -223.42             | -5.54         | -214.96       | -2.92         |
| VALLEJO USD STATE REPAY        | 0403 | -1.08     |      | -.40         | -.68          |      |         |      | -.68                | -.02          | -.62          | -.04          |
| BENICIA USD BOND 1991 SERIES A | 0439 | -295.30   |      |              | -295.30       |      |         |      | -295.30             | -7.22         | -284.16       | -3.92         |
| BENICIA USD BOND 1991 SERIES B | 0441 | -167.96   |      |              | -167.96       |      |         |      | -167.96             | -4.21         | -162.06       | -1.69         |
| BENICIA USD BOND 1991 SERIES C | 0442 | -93.14    |      |              | -93.14        |      |         |      | -93.14              | -2.28         | -89.15        | -1.71         |
| BENICIA USD BOND 1997 SERIES A | 0443 | -105.13   |      |              | -105.13       |      |         |      | -105.13             | -2.61         | -100.68       | -1.84         |
| VALLEJO USD BOND 97 MEASURE A  | 0444 | -10.69    |      |              | -10.69        |      |         |      | -10.69              |               | -10.69        |               |
| BENICIA USD 1998 REFUNDING SER | 0445 | -67.62    |      |              | -67.62        |      |         |      | -67.62              | -1.66         | -65.08        | -.88          |
| VALLEJO USD MEASURE A S-1999   | 0446 | -15.42    |      |              | -15.42        |      |         |      | -15.42              |               | -15.42        |               |
| BENICIA U.S.D.1997 S-2000B     | 0447 | -19.25    |      |              | -19.25        |      |         |      | -19.25              | -.47          | -18.51        | -.27          |
| VALLEJO USD MEASURE A S-2000   | 0449 | -12.35    |      |              | -12.35        |      |         |      | -12.35              |               | -12.35        |               |
| BENICIA USD SERIES 2001 C      | 0450 | -20.08    |      |              | -20.08        |      |         |      | -20.08              | -.50          | -19.27        | -.31          |
| VVUSD MEAS V GOB SERIES 2002   | 0455 | -140.20   |      |              | -140.20       |      |         |      | -140.20             | -4.60         | -131.40       | -4.20         |
| FAIRFIELD/SUISUN USD GOB 2002S | 0460 | -968.82   |      |              | -968.82       |      |         |      | -968.82             | -531.98       | -50.23        | -386.61       |
| VJO USD A 2002 GOB REFUNDING   | 0461 | -1,000.05 |      |              | -1,000.05     |      |         |      | -1,000.05           | -491.15       | -372.01       | -136.89       |
| VALLEJO USD MEASURE A S 2002   | 0462 | -633.86   |      |              | -633.86       |      |         |      | -633.86             | -273.64       | -281.55       | -78.67        |
| DUSD GOB SERIES 2003           | 0463 | -394.31   |      |              | -394.31       |      |         |      | -394.31             | -380.98       |               | -13.33        |
| SCC GOB SERIES 2003A           | 0464 | -1,372.99 |      |              | -1,372.99     |      |         |      | -1,372.99           | -648.91       | -408.13       | -315.95       |
| VVUSD MEAS V GOB SERIES 2003   | 0465 | -139.96   |      |              | -139.96       |      |         |      | -139.96             | -4.78         | -130.81       | -4.37         |
| FAIRFIELD/SUISUN USD GOB 2004S | 0466 | -721.53   |      |              | -721.53       |      |         |      | -721.53             | -340.09       | -38.74        | -342.70       |
| VALLEJO USD MEASURE A S 2004   | 0467 | -228.95   |      |              | -228.95       |      |         |      | -228.95             | -123.07       | -75.68        | -30.20        |
| RIVER DELTA SFID NO. 1         | 0468 | -142.86   |      |              | -142.86       |      |         |      | -142.86             | -24.64        | -116.95       | -1.27         |
| VV USD GOB REFUNDING SER 2005  | 0470 | -164.14   |      |              | -164.14       |      |         |      | -164.14             | -127.05       | -25.94        | -11.15        |
| VV USD GOB SERIES 2005         | 0471 | -179.47   |      |              | -179.47       |      |         |      | -179.47             | -138.98       | -28.34        | -12.15        |
| SAN JOAQUIN DELTA CC GOB S2005 | 0472 | -42.73    |      |              | -42.73        |      |         |      | -42.73              | -7.37         | -34.98        | -.38          |

## FISCAL YEAR - 2007/08

|                               |      | UNSECURED |        | LESS | NET UNSECURED |        | UNITARY |       | TOTAL                    | 1ST           | 2ND           | 3RD           |
|-------------------------------|------|-----------|--------|------|---------------|--------|---------|-------|--------------------------|---------------|---------------|---------------|
| DESCRIPTION                   | FUND | VOTER     | DEBT   | RDA  | TAKEAWAY      | VOTER  | DEBT    | VOTER | DEBT UNSECURED & UNITARY | APPORTIONMENT | APPORTIONMENT | APPORTIONMENT |
| DIXON USD 60B SERIES 2005     | 0473 |           | -2.20  |      |               | -2.20  |         |       | -2.20                    |               |               | -2.20         |
| VALLEJO USD MEASURE A - S2006 | 0475 |           | -54.31 |      |               | -54.31 |         |       | -54.31                   |               | -28.50        | -25.81        |
| SCC 60B SERIES 2006B          | 0476 |           | -16.28 |      |               | -16.28 |         |       | -16.28                   | -2.14         | -6.83         | -7.31         |

|                   |            |         |           |     |           |           |           |           |
|-------------------|------------|---------|-----------|-----|-----------|-----------|-----------|-----------|
| VOTER DEBT TOTALS | -10,115.87 | -477.81 | -9,638.06 | .00 | -9,638.06 | -4,407.14 | -3,424.17 | -1,806.75 |
|-------------------|------------|---------|-----------|-----|-----------|-----------|-----------|-----------|

