

ATTACHMENT B

FISCAL YEAR 2024-25 SEMI-ANNUAL REPORT					
CLOSED FUND/BUDGET CONTROL FOR JANUARY 1, 2025 TO JUNE 30, 2025					
DATE CLOSED	FUND / BUDGET CONTROL	TITLE	CONTROLLING DEPARTMENT	AUTHORITY / PURPOSE:	
5/7/2025	492 / 492	MISSION VIEJO CFD 87-3 (A)-D S	CEO	Authority:	COFA 164 dated February 21, 1990.
				Purpose:	To account for the issuance of Mello Roos Bonds for CFD 87-3A.
				Reason for Closure:	Bonds associated with Fund 492 have been completely paid off.
6/27/2025	102 / 102	SOCIAL SERVICES AGENCY (SSA) LEASED FACILITIES	SSA	Authority:	Board of Supervisors through ASR #24-001054.
				Purpose:	To reserve the positive cash flow occurring at the beginning of the SARC lease used to offset the negative cash flow at the end of the lease term.
				Reason for Closure:	This Fund has been fully expended.