

AS OF JUNE 30, 2007

District and Fund (1)	Fund Balance (Per Auditor) as of June 30, 2007 Estimated* (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2007 ESTIMATED*			Fund Balance Unreserved/ Undesignated June 30, 2007 Estimated (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
<u>FLOOD CONTROL</u>					
400 Flood Control District	113,272,359		290,510	88,870,443	24,111,406
403 Santa Ana River Environmental Enhancement	49,837		0	0	49,837
404 Flood Control District - Capital	63,145,215		50,000	21,566,547	41,528,668
<u>LANDSCAPE AND LIGHTING</u>					
459 N. Tustin Landscape & Lighting Assessment Dist.	1,528,607		0	0	1,528,607
<u>SERVICE AREAS</u>					
405 Harbors, Beaches and Parks CSA No. 26	41,574,341		215,285	17,494,054	23,865,002
406 Harbors, Beaches and Parks Capital	11,067,850		0	1,203,883	9,863,967
468 County Service Area #13 - La Mirada	11,795		0	10,301	1,494
475 County Service Area #20 - La Habra	120,321		0	0	120,321
477 County Service Area #22 - East Yorba Linda	15,651		0	0	15,651
TOTAL SPECIAL DISTRICTS	230,785,976	0	555,795	129,145,228	101,084,953
<u>ASSESSMENT DISTRICTS</u>					
431 Special Assessment-Top of the World Improvement	47,847		0	0	47,847
433 Golden Lantern Reassess. Dist. 94-1 - Debt Serv.	288,545		0	0	288,545
507 Irvine Coast Assess. District 88-1 - Debt Serv.	12,465,901		0	3,000,000	9,465,901
516 Assess. Dist. 01-1 Ziani Project - Debt Service	1,079,528		0	450,000	629,528
522 Newport Coast AD 01-1 Construction Group 2	2,318,234		0	0	2,318,234
523 Newport Coast AD 01-1 Group 2 Debt Service	1,388,102		0	0	1,388,102
524 Assess. Dist. 01-1 Newport Coast IV - Construct.	90,629		0	0	90,629
525 Assess. Dist. 01-1 Newport Coast IV - Debt Serv.	5,167,992		0	0	5,167,992
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	2,413,432		0	1,165,000	1,248,432
531 Newport Coast AD 01-1 Construction '06 Variables	6,781,957		0	0	6,781,957
550 Assess. Dist. 92-1 Newport Ridge - Construction	100,016		0	0	100,016
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	1,008,776		0	752,239	256,537

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<u>ASSESSMENT DISTRICTS, Cont.</u>					
552 Assess. Dist. 92-1 Newport Ridge (B) - Const.	2,463,730		0	2,300,000	163,730
TOTAL ASSESSMENT DISTRICTS	35,614,689	0	0	7,667,239	27,947,450
<u>COMMUNITY FACILITIES DISTRICTS</u>					
424 Aliso Viejo CFD 88-1 (A of 1992) - Construction	5,638,173		0	0	5,638,173
429 Arbitrage Rebate	1,485,823		0	1,240,000	245,823
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	946,661		0	800,775	145,886
480 CFD 99-1 Series A of 1999 Ladera - Construction	303,747		0	0	303,747
481 R. Santa Margarita CFD 86-2 (A of 1998) - Const.	1,522,033		0	0	1,522,033
482 Special Mello-Roos Reserve	8,736,202		0	5,377,757	3,358,445
483 Rancho Santa Margarita CFD 86-1(A) - Construct.	194,802		0	0	194,802
484 Rancho Santa Margarita CFD 86-2 - Debt Service	3,318,743		0	1,454,052	1,864,691
486 CFD 2002-1 Ladera - Construction	18,725,257		0	0	18,725,257
487 CFD 2002-1 Ladera - Debt Service	9,157,608		0	2,528,493	6,629,115
488 S. Margarita CFD 86-1 (Series 1988) - Debt Serv.	5,013,670		0	1,480,949	3,532,721
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service	1,698,047		0	310,000	1,388,047
492 Mission Viejo CFD 87-3 (A) - Debt Service	8,921,820		0	300,000	8,621,820
494 Aliso Viejo CFD 88-1 - Debt Service	38,845,241		0	21,537,094	17,308,147
496 Lomas Laguna CFD 88-2 - Debt Service	427,282		0	200,000	227,282
497 Lomas Laguna CFD 88-2 - Construction	374,584		0	0	374,584
501 R. Santa Margarita CFD 87-5(A) - Debt Service	1,527,677		0	150,000	1,377,677
503 Portola Hills CFD 87-2(A) - Debt Service	4,767,660		0	2,029,690	2,737,970
505 Foothill Ranch CFD 87-4 - Debt Service	14,619,948		0	3,448,157	11,171,791
509 Rancho Santa Margarita CFD 87-5B - Debt Service	4,485,743		0	501,787	3,983,956
510 Baker Ranch CFD 87-6 - Construction	501,592		0	0	501,592
511 Baker Ranch CFD 87-6 - Debt Service	1,560,618		0	589,843	970,775
513 Coto de Caza CFD 87-8 - Debt Service	5,266,738		0	2,050,000	3,216,738
514 Santa Teresita CFD 87-9 - Construction	63,092		0	0	63,092

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<u>COMMUNITY FACILITIES DISTRICTS, Cont.</u>					
515 Santa Teresita CFD 87-9 - Debt Service	1,114,904		0	410,689	704,215
517 Rancho Santa Margarita CFD 87-5C - Debt Service	2,739,781		0	894,514	1,845,267
519 Los Alisos CFD 87-7 - Debt Service	2,849,650		0	1,095,215	1,754,435
521 R. Santa Margarita CFD 87-5D (A) - Debt Service	2,294,277		0	1,004,861	1,289,416
528 Mission Viejo CFD 87-3 (A of 1990) - Construct.	14,914		0	0	14,914
529 CFD 2004-1 Ladera - Construction	59,518,144		0	0	59,518,144
530 CFD 2004-1 Ladera - Debt Service	9,813,347		0	2,750,200	7,063,147
532 CFD 01-1 Ladera - Construction	2,791,878		0	0	2,791,878
533 CFD 01-1 Ladera - Debt Service	1,321,025		0	1,100,000	221,025
542 Santa Teresita CFD 87-9 (A of 1991) - Construct.	131,260		0	0	131,260
546 CFD 00-1 (Series A of 2000) Ladera - Construct.	1,529,014		0	0	1,529,014
547 CFD 00-1 (Series A of 2000) Ladera - Debt Serv.	1,225,202		0	1,100,000	125,202
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service	1,868,674		0	535,000	1,333,674
553 Foothill Ranch CFD 87-4 (A of 1994) - Construct.	364,671		0	0	364,671
554 CFD 2003-1 Ladera - Construction	36,984,500		0	0	36,984,500
555 CFD 2003-1 Ladera - Debt Service	7,703,085		0	2,253,454	5,449,631
556 R. S. Marg. CFD 87-5C (A of 1994) - Construct.	68,108		0	0	68,108
558 Coto de Caza CFD 87-8 (A of 1994) - Construct.	62,710		0	0	62,710
TOTAL COMMUNITY FACILITIES DISTRICTS	270,497,905	0	0	55,142,530	215,355,375
<u>ORANGE COUNTY DEVELOPMENT AGENCIES</u>					
15A OCDA Santa Ana Heights 1993 Bond Issue	10,034,993		0	0	10,034,993
15E OCDA S.A. Heights 1993 Low & Mod Income Housing	1,219,014		1,000,000	0	219,014
171 OCDA Low & Moderate Income Housing (SA Heights)	28,686,527		9,850,885	0	18,835,642
172 OCDA Debt Service (Santa Ana Heights)	4,942,473		2,995,603	0	1,946,870
173 OCDA Santa Ana Heights - Surplus	19,774,261		1,110,138	2,544,070	16,120,053
411 OCDA (NDAPP) Projects, 1992 Issue A	797,476		0	0	797,476
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	3,126,632		245,396	0	2,881,236

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED

GOVERNING BOARD:
Board of Supervisors

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<u>ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.</u>					
413 OCDA (NDAPP) Projects, 1992 Issue B	1,128,775		0	750,000	378,775
414 OCDA (NDAPP), 1992 Issue B, Low/Mod Housing	2,603,657		1,787,410	0	816,247
425 OCDA Neighborhood Preserv. & Dev. - Construction	439,470		30,227	0	409,243
427 OCDA (NDAPP) - Debt Service	22,334,241		6,355,355	0	15,978,886
428 OCDA (NDAPP) - Surplus	2,277,919		0	0	2,277,919
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	97,365,437	0	23,375,013	3,294,070	70,696,354
<u>JOINT POWERS AND PUBLIC AUTHORITY</u>					
590 In-Home Supportive Services Public Authority	139,604		0	0	139,604
599 O.C. Special Financing Authority Debt Service	91,237,095		87,912,496	0	3,324,599
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	91,376,699	0	87,912,496	0	3,464,203
GRAND TOTAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS	725,640,706	0	111,843,304	195,249,067	418,548,335

* Footnote: Actual Fund Balance not available at adoption of Final Budget. Actuals are available from County of Orange Auditor-Controller.