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

DISTRICT BUDGET FORM SCHEDULE 14 Page 1 of 4 GOVERNING BOARD: Board of Supervisors

	Fund Balance (Per Auditor)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2005 ESTIMATED			Fund Balance Unreserved/
	as of	7(1)	General		Undesignated
District and Fund	June 30, 2005	Encumbrances	& Other	Designations	June 30, 2005
Biothiot direct and	Estimated	Endinbrances	Reserves	Designations	Estimated
(1)	(2)	(3)	(4)	(5)	(6)
()	(=)	(0)	(· /	(0)	(0)
FLOOD CONTROL					
400 Flood Control District	86,864,307		61,689,467		25,174,840
403 Santa Ana River Environmental Enhancement	33,096		0		33,096
404 Flood Control District - Capital	85,169,402		83,343,000		1,826,402
	,,				, , , , ,
LANDSCAPE AND LIGHTING					
459 N. Tustin Landscape & Lighting Assessment Dist.	1,654,109		0		1,654,109
SERVICE AREAS					
405 Harbors, Beaches and Parks CSA No. 26	22,253,884		18,508,168		3,745,716
468 County Service Area #13 - La Mirada	10,648		9,528		1,120
475 County Service Area #20 - La Habra	96,254		83,944		12,310
477 County Service Area #22 - East Yorba Linda	18,958		0		18,958
TOTAL SPECIAL DISTRICTS	196,100,658		163,634,107		32,466,551
ASSESSMENT DISTRICTS					
431 Special Assessment-Top of the World Improvement	43,700		0		43,700
433 Golden Lantern Reassess. Dist. 94-1 - Debt Service	3,429,886		1,700,000		1,729,886
507 Irvine Coast Assess. District 88-1 - Debt Service	9,443,043		0		9,443,043
516 Assess. Dist. 01-1 Ziani Project - Debt Service	640,031		0		640,031
524 Assess. Dist. 01-1 Newport Coast IV - Construct.	11,125,280		0		11,125,280
525 Assess. Dist. 01-1 Newport Coast IV - Debt Serv.	5,108,908		0		5,108,908
52T Assess. Dist. 01-1 Newport Coast Conversion #1 - DS	1,925,000		0		1,925,000
550 Assess. Dist. 92-1 Newport Ridge - Construction	69,644		0		69,644
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	1,018,868		702,239		316,629
552 Assess. Dist. 92-1 Newport Ridge (B) - Const.	2,199,385		2,150,000		49,385
TOTAL ASSESSMENT DISTRICTS	35,003,745		4,552,239		30,451,506

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

DISTRICT BUDGET FORM SCHEDULE 14 Page 2 of 4 GOVERNING BOARD: Board of Supervisors

	Fund Balance	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2005 ESTIMATED			Fund Balance
	(Per Auditor)				Unreserved/
	as of		General		Undesignated
District and Fund	June 30, 2005	Encumbrances	& Other	Designations	June 30, 2005
	Estimated		Reserves		Estimated
(1)	(2)	(3)	(4)	(5)	(6)
COMMUNITY FACILITIES DISTRICTS					
424 Aliso Viejo CFD 88-1 (A of 1992) - Construction	4,956,388		0		4,956,388
429 Arbitrage Rebate	1,385,389		0		1,385,389
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	3,137,335		500,000		2,637,335
480 CFD 99-1 Series A of 1999 Ladera - Construction	297,966		0		297,966
481 R. Santa Margarita CFD 86-2 (A of 1998) - Const.	1,385,937		0		1,385,937
482 Special Mello-Roos Reserve	13,282,593		10,337,247		2,945,346
483 Rancho Santa Margarita CFD 86-1(A) - Construction	177,642		0		177,642
484 Rancho Santa Margarita CFD 86-2 - Debt Service	3,014,467		1,011,625		2,002,842
486 CFD 2002-1 Ladera - Construction	36,790,193		0		36,790,193
487 CFD 2002-1 Ladera - Debt Service	8,509,586		1,715,536		6,794,050
488 S. Margarita CFD 86-1 (Series 1988) - Debt Serv.	4,620,332		1,261,349		3,358,983
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service	1,757,818		0		1,757,818
492 Mission Viejo CFD 87-3 (A) - Debt Service	10,148,102		0		10,148,102
494 Aliso Viejo CFD 88-1 - Debt Service	29,690,173		12,587,094		17,103,079
496 Lomas Laguna CFD 88-2 - Debt Service	369,846		0		369,846
497 Lomas Laguna CFD 88-2 - Construction	342,490		0		342,490
501 R. Santa Margarita CFD 87-5(A) - Debt Service	1,660,538		0		1,660,538
503 Portola Hills CFD 87-2(A) - Debt Service	4,088,755		1,389,690		2,699,065
505 Foothill Ranch CFD 87-4 - Debt Service	9,949,619		0		9,949,619
509 Rancho Santa Margarita CFD 87-5B - Debt Service	4,306,350		0		4,306,350
510 Baker Ranch CFD 87-6 - Construction	459,361		0		459,361
511 Baker Ranch CFD 87-6 - Debt Service	1,406,510		372,176		1,034,334
513 Coto de Caza CFD 87-8 - Debt Service	2,213,571		0		2,213,571
514 Santa Teresita CFD 87-9 - Construction	57,892		0		57,892
515 Santa Teresita CFD 87-9 - Debt Service	999,453		177,481		821,972
517 Rancho Santa Margarita CFD 87-5C - Debt Service	1,590,092		0		1,590,092
519 Los Alisos CFD 87-7 - Debt Service	2,494,325		545,215		1,949,110
521 R. Santa Margarita CFD 87-5D (A) - Debt Service	1,562,220		0		1,562,220

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

DISTRICT BUDGET FORM SCHEDULE 14 Page 3 of 4 GOVERNING BOARD: Board of Supervisors

	Fund Balance (Per Auditor)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2005 ESTIMATED			Fund Balance Unreserved/
	as of	Al	General		Undesignated
District and Fund	June 30, 2005	Encumbrances	& Other	Designations	June 30, 2005
District and 1 und	Estimated	Liteumbrances	Reserves	Designations	Estimated
(1)	(2)	(3)	(4)	(5)	(6)
(1)	(2)	(5)	(¬)	(5)	(0)
COMMUNITY FACILITIES DISTRICTS, Cont.					
528 Mission Viejo CFD 87-3 (A of 1990) - Construction	13,027		0		13,027
529 CFD 2004-1 Ladera - Construction	65,904,707		0		65,904,707
530 CFD 2004-1 Ladera - Debt Service	6,851,328		0		6,851,328
532 CFD 01-1 Ladera - Construction	8,630,748		0		8,630,748
533 CFD 01-1 Ladera - Debt Service	4,222,365		911,821		3,310,544
542 Santa Teresita CFD 87-9 (A of 1991) - Construct.	60,301		0		60,301
546 CFD 00-1 (Series A of 2000) Ladera - Construction	3,983,820		0		3,983,820
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	3,972,093		812,672		3,159,421
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service	1,649,784		0		1,649,784
553 Foothill Ranch CFD 87-4 (A of 1994) - Construct.	514,028		0		514,028
554 CFD 2003-1 Ladera - Construction	43,853,223		0		43,853,223
555 CFD 2003-1 Ladera - Debt Service	5,554,039		0		5,554,039
556 R. S. Marg. CFD 87-5C (A of 1994) - Construct.	62,815		0		62,815
558 Coto de Caza CFD 87-8 (A of 1994) - Construct.	56,944		0		56,944
TOTAL COMMUNITY FACILITIES DISTRICTS	295,984,165		31,621,906		264,362,259
ORANGE COUNTY DEVELOPMENT AGENCIES					
15A OCDA Santa Ana Heights 1993 Bond Issue	10,130,594		0		10,130,594
15E OCDA/S.A. Heights 1993 Low & Mod Income Housing	1,183,589		1,000,000		183,589
171 OCDA Low & Moderate Income Housing (SA Heights)	22,022,333		10,270,850		11,751,483
172 OCDA Debt Service (Santa Ana Heights)	6,493,773		2,563,886		3,929,887
173 OCDA Santa Ana Heights - Surplus	17,167,587		3,653,872		13,513,715
411 OCDA (NDAPP) Projects, 1992 Issue A	798,365		0		798,365
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	2,742,842		142,222		2,600,620
413 OCDA (NDAPP) Projects, 1992 Issue B	1,030,914		798,725		232,189
414 OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	2,432,646		30,807		2,401,839
425 OCDA Neighborhood Preserv. & Dev Construction	660,025		41,794		618,231

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

DISTRICT BUDGET FORM SCHEDULE 14 Page 4 of 4 GOVERNING BOARD: Board of Supervisors

	Fund Balance (Per Auditor)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2005 ESTIMATED			Fund Balance Unreserved/
	as of		General		Undesignated
District and Fund	June 30, 2005	Encumbrances	& Other	Designations	June 30, 2005
	Estimated		Reserves		Estimated
(1)	(2)	(3)	(4)	(5)	(6)
ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.					
427 OCDA (NDAPP) - Debt Service	11,553,508		8,701,392		2,852,116
428 OCDA (NDAPP) - Surplus	714,613		0		714,613
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	76,930,789		27,203,548		49,727,241
JOINT POWERS AND PUBLIC AUTHORITY					
590 In-Home Supportive Services Public Authority	269,157		0		269,157
599 O.C. Special Financing Authority Debt Service	137,678,446		100,841,661		36,836,785
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	137,947,603		100,841,661		37,105,942
GRAND TOTAL DISTRICTS GOVERNED BY THE					
BOARD OF SUPERVISORS	741,966,960		327,853,461		414,113,499