

JUNE 30, 2008

District and Fund (1)	Fund Balance (Per Auditor) as of June 30, 2008 Estimated (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2008 ESTIMATED*			Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
<u>FLOOD CONTROL</u>					
400 Flood Control District	140,943,569		969,911	106,778,414	33,195,244
403 Santa Ana River Environmental Enhancement	48,971		0	0	48,971
404 Flood Control District - Capital	109,134,398		50,000	37,402,108	71,682,290
<u>LANDSCAPE AND LIGHTING</u>					
459 N. Tustin Landscape & Lighting Assessment District	1,531,583		0	0	1,531,583
<u>SERVICE AREAS</u>					
405 OC Parks	47,026,132		82,591	17,057,208	29,886,333
406 OC Parks Capital	26,284,849		0	7,274,296	19,010,553
468 County Service Area #13 - La Mirada	10,160		0	9,201	959
475 County Service Area #20 - La Habra	134,630		0	0	134,630
477 County Service Area #22 - East Yorba Linda	12,311		0	0	12,311
TOTAL SPECIAL DISTRICTS	325,126,603		1,102,502	168,521,227	155,502,874
<u>ASSESSMENT DISTRICTS</u>					
431 Special Assessment-Top of the World Improvement	50,863		0	0	50,863
433 Golden Lantern Reassess. Dist. 94-1 - Debt Service	312,923		0	0	312,923
507 Irvine Coast Assess. District 88-1 - Debt Service	12,686,112		6,274,863	3,000,000	3,411,249
516 Assess. Dist. 01-1 Ziani Project - Debt Service	1,173,476		531,239	500,000	142,237
522 Newport Coast AD 01-1 Construction Group 2	537,749		0	0	537,749
523 Newport Coast AD 01-1 Group 2 Debt Service	1,522,476		794,278	550,000	178,198
524 Assess. Dist. 01-1 Newport Coast IV - Construction	24,014		0	0	24,014
525 Assess. Dist. 01-1 Newport Coast IV - Debt Service	1,194,567		0	0	1,194,567
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - Debt Service	2,567,245		1,159,931	1,265,000	142,314
531 Newport Coast AD 01-1 Construction '06 Variables	5,717,902		0	0	5,717,902
534 Assess. Dist. 01-1 Group 3 Debt Service	1,446,149		0	0	1,446,149
550 Assess. Dist. 92-1 Newport Ridge - Construction	124,270		0	0	124,270

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<u>ASSESSMENT DISTRICTS. Cont.</u>					
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	1,106,868		102,620	752,239	252,009
552 Assess. Dist. 92-1 Newport Ridge (B) - Construction	2,608,453		0	2,450,000	158,453
TOTAL ASSESSMENT DISTRICTS	31,073,067		8,862,931	8,517,239	13,692,897
<u>COMMUNITY FACILITIES DISTRICTS</u>					
424 Aliso Viejo CFD 88-1 (A of 1992) - Construction	5,944,940		0	0	5,944,940
429 Arbitrage Rebate	1,307,688		0	1,240,000	67,688
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	957,336		0	800,775	156,561
480 CFD 99-1 Series A of 1999 Ladera - Construction	372,811		0	0	372,811
481 R. Santa Margarita CFD 86-2 (A of 1998) - Construction	1,603,156		0	0	1,603,156
482 Special Mello-Roos Reserve	9,030,708		0	5,377,757	3,652,951
483 Rancho Santa Margarita CFD 86-1(A) - Construction	204,733		0	0	204,733
484 Rancho Santa Margarita CFD 86-2 - Debt Service	3,403,262		0	1,454,052	1,949,210
486 CFD 2002-1 Ladera - Construction	10,008,903		0	0	10,008,903
487 CFD 2002-1 Ladera - Debt Service	9,419,382		0	2,678,493	6,740,889
488 S. Margarita CFD 86-1 (Series 1988) - Debt Service	5,145,441		3,343,694	1,801,747	0
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service	1,718,133		1,196,602	360,000	161,531
492 Mission Viejo CFD 87-3 (A) - Debt Service	8,966,405		7,965,101	930,776	70,528
494 Aliso Viejo CFD 88-1 - Debt Service	39,568,310		17,890,215	21,678,095	0
496 Lomas Laguna CFD 88-2 - Debt Service	445,666		186,830	200,000	58,836
497 Lomas Laguna CFD 88-2 - Construction	393,535		0	0	393,535
501 R. Santa Margarita CFD 87-5(A) - Debt Service	1,509,092		1,211,733	150,000	147,359
503 Portola Hills CFD 87-2(A) - Debt Service	4,790,121		2,669,675	2,084,127	36,319
505 Foothill Ranch CFD 87-4 - Debt Service	14,880,686		11,102,831	3,642,581	135,274
509 Rancho Santa Margarita CFD 87-5B - Debt Service	4,610,455		3,737,367	668,131	204,957
510 Baker Ranch CFD 87-6 - Construction	526,297		0	0	526,297
511 Baker Ranch CFD 87-6 - Debt Service	1,583,480		1,037,155	389,843	156,482
513 Coto de Caza CFD 87-8 - Debt Service	5,376,699		2,905,154	2,305,423	166,122

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<u>COMMUNITY FACILITIES DISTRICTS, Cont.</u>					
514 Santa Teresita CFD 87-9 - Construction	66,288		0	0	66,288
515 Santa Teresita CFD 87-9 - Debt Service	1,110,483		638,306	389,683	82,494
517 Rancho Santa Margarita CFD 87-5C - Debt Service	2,800,080		1,694,442	931,110	174,528
519 Los Alisos CFD 87-7 - Debt Service	2,803,332		1,708,117	1,095,215	0
521 R. Santa Margarita CFD 87-5D (A) - Debt Service	2,334,330		1,247,699	1,004,861	81,770
528 Mission Viejo CFD 87-3 (A of 1990) - Construction	15,835		0	0	15,835
529 CFD 2004-1 Ladera - Construction	64,746,381		0	0	64,746,381
530 CFD 2004-1 Ladera - Debt Service	10,016,956		0	3,250,200	6,766,756
532 CFD 01-1 Ladera - Construction	1,307,991		0	0	1,307,991
533 CFD 01-1 Ladera - Debt Service	1,375,235		0	1,100,000	275,235
542 Santa Teresita CFD 87-9 (A of 1991) - Construction	137,128		0	0	137,128
546 CFD 00-1 (Series A of 2000) Ladera - Construction	1,593,158		0	0	1,593,158
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,282,255		0	1,100,000	182,255
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service	1,972,394		1,286,845	535,000	150,549
553 Foothill Ranch CFD 87-4 (A of 1994) - Construction	386,136		0	0	386,136
554 CFD 2003-1 Ladera - Construction	13,831,584		0	0	13,831,584
555 CFD 2003-1 Ladera - Debt Service	7,870,474		0	2,253,454	5,617,020
556 R. S. Marg. CFD 87-5C (A of 1994) - Construction	71,896		0	0	71,896
558 Coto de Caza CFD 87-8 (A of 1994) - Construction	66,017		0	0	66,017
TOTAL COMMUNITY FACILITIES DISTRICTS	245,555,192		59,821,766	57,421,323	128,312,103
<u>ORANGE COUNTY DEVELOPMENT AGENCIES</u>					
15A OCDA Santa Ana Heights 1993 Bond Issue	10,325,253		0	0	10,325,253
15E OCDA S.A. Heights 1993 Low & Mod Income Housing	1,233,147		1,000,000	0	233,147
171 OCDA Low & Moderate Income Housing (SA Heights)	35,698,285		12,259,820	0	23,438,465
172 OCDA Debt Service (Santa Ana Heights)	13,979,836		7,137,911	0	6,841,925
173 OCDA Santa Ana Heights - Surplus	13,399,103		1,110,138	2,544,070	9,744,895
411 OCDA (NDAPP) Projects, 1992 Issue A	690,500		0	0	690,500

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<u>ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.</u>					
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	3,208,684		239,214	0	2,969,470
413 OCDA (NDAPP) Projects, 1992 Issue B	1,211,702		0	750,000	461,702
414 OCDA (NDAPP), 1992 Issue B, Low/Mod Housing	2,647,082		2,555,301	0	91,781
425 OCDA Neighborhood Preserv. & Dev. - Construction	482,675		15,564	0	467,111
427 OCDA (NDAPP) - Debt Service	30,088,871		24,014,809	0	6,074,062
428 OCDA (NDAPP) - Surplus	2,324,522		0	0	2,324,522
 TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	 115,289,660		 48,332,757	 3,294,070	 63,662,833
<u>JOINT POWERS AND PUBLIC AUTHORITY</u>					
590 In-Home Supportive Services Public Authority	168,355		0	0	168,355
599 O.C. Special Financing Authority Debt Service	116,108,239		50,823,452	0	65,284,787
 TOTAL JOINT POWERS AND PUBLIC AUTHORITY	 116,276,594		 50,823,452	 0	 65,463,142
 GRAND TOTAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS	 833,321,116		 168,943,408	 237,753,859	 426,623,849

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