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

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

	Fund Balance LESS: FUND BALANCE-RESERVED/DESIGNATED (Per Auditor) AT JUNE 30, 2009 ESTIMATED				Fund Balance Unreserved/
	as of		General		Undesignated
District and Fund	June 30, 2009	Encumbrances	& Other	Designations	June 30, 2009
	Estimated*		Reserves	-	Estimated
(1)	(2)	(3)	(4)	(5)	(6)
FLOOD CONTROL					
400 OC Flood Control	157,462,197		1,018,613	142,285,833	14,157,752
403 Santa Ana River Environmental Enhancement	52,667		0	0	52,667
404 Flood Control District - Capital	81,370,708		50,000	67,057,914	14,262,794
LANDSCAPE AND LIGHTING					
459 N. Tustin Landscape & Lighting Assessment District	1,656,548		0	0	1,656,548
SERVICE AREAS					
405 OC Parks CSA26	38,285,637		127,769	20,057,208	18,100,660
406 OC Parks Capital	34,743,312		0	18,231,836	16,511,476
468 County Service Area #13 - La Mirada	7,760			7,601	159
475 County Service Area #20 - La Habra	146,729		0	7,001	146,729
477 County Service Area #22 - East Yorba Linda	35,038			0	35,038
1477 Octally Scivice Med #22 Edit Foliba Elinda	00,000		Ŭ	0	30,000
TOTAL SPECIAL DISTRICTS	313,760,596		1,196,382	247,640,392	64,923,823
ASSESSMENT DISTRICTS					
431 Special Assessment-Top of the World Improvement	52,442		0	0	52,442
433 Golden Lantern Reassess. Dist. 94-1 - Debt Service	324,543		0	0	324,543
507 Irvine Coast Assess. District 88-1 - Debt Service	12,379,466		2,989,721	6,082,225	3,307,520
516 Assess. Dist. 01-1 Ziani Project - Debt Service	1,120,422		466,295	564,944	89,183
522 Newport Coast AD 01-1 Construction Group 2	483,331		0	0	483,331
523 Newport Coast AD 01-1 Group 2 Debt Service	1,448,587		794,278	550,000	104,309
524 Assess. Dist. 01-1 Newport Coast IV - Construction	18,554		0	0	18,554
525 Assess. Dist. 01-1 Newport Coast IV - Debt Service	1,120,403		0	0	1,120,403
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - Debt Service	2,514,255		830,444	1,447,011	236,800
531 Newport Coast AD 01-1 Construction '06 Variables	9,386,918		0	0	9,386,918
534 Assess. Dist. 01-1 Group 3 Debt Service	1,664,000		0	0	1,664,000
550 Assess. Dist. 92-1 Newport Ridge - Construction	146,150		0	0	146,150

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SCHEDULE 14
Page 2 of 4
GOVERNING BOARD:
Board of Supervisors

	Fund Balance	LESS: FUND BALANCE-RESERVED/DESIGNATED			Fund Balance
	(Per Auditor)	AT JUNE 30, 2009 ESTIMATED			Unreserved/
	as of		General		Undesignated
District and Fund	June 30, 2009	Encumbrances	& Other	Designations	June 30, 2009
	Estimated*		Reserves	J	Estimated
(1)	(2)	(3)	(4)	(5)	(6)
. ,	, ,	. ,	. ,	. ,	. ,
ASSESSMENT DISTRICTS, Cont.					
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	1,120,869		0	1,004,859	116,010
552 Assess. Dist. 92-1 Newport Ridge (B) - Construction	2,678,715		0	2,450,000	228,715
TOTAL ASSESSMENT DISTRICTS	34,458,655		5,080,738	12,099,039	17,278,878
COMMUNITY FACILITIES DISTRICTS					
424 Aliso Viejo CFD 88-1 (A of 1992) - Construction	6,071,977		0	0	6,071,977
429 Arbitrage Rebate	1,323,066		0	1,240,000	83,066
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	918,845		0	800,775	118,070
480 CFD 99-1 Series A of 1999 Ladera - Construction	379,590		0	0	379,590
481 R. Santa Margarita CFD 86-2 (A of 1998) - Construction	1,637,346		0	0	1,637,346
482 Special Mello-Roos Reserve	8,905,777		0	5,377,757	3,528,020
483 Rancho Santa Margarita CFD 86-1(A) - Construction	207,471		0	0	207,471
484 Rancho Santa Margarita CFD 86-2 - Debt Service	3,284,272		0	1,454,052	1,830,220
486 CFD 2002-1 Ladera - Construction	11,524,224		0	0	11,524,224
487 CFD 2002-1 Ladera - Debt Service	8,948,782		0	2,678,493	6,270,289
488 S. Margarita CFD 86-1 (Series 1988) - Debt Service	4,860,128		1,537,608	3,251,076	71,444
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service	1,698,071		523,012	1,033,590	141,469
492 Mission Viejo CFD 87-3 (A) - Debt Service	8,992,282		7,965,101	777,598	249,583
494 Aliso Viejo CFD 88-1 - Debt Service	38,246,962		17,223,430	20,215,145	808,387
496 Lomas Laguna CFD 88-2 - Debt Service	449,208		174,324	212,506	62,378
497 Lomas Laguna CFD 88-2 - Construction	398,066		0	0	398,066
501 R. Santa Margarita CFD 87-5(A) - Debt Service	1,490,001		589,931	771,802	128,268
503 Portola Hills CFD 87-2(A) - Debt Service	4,816,182		2,539,225	2,119,401	157,556
505 Foothill Ranch CFD 87-4 - Debt Service	14,781,235		6,005,203	7,483,759	1,292,273
509 Rancho Santa Margarita CFD 87-5B - Debt Service	4,540,251		2,107,791	2,297,707	134,753
510 Baker Ranch CFD 87-6 - Construction	532,417		0	0	532,417
511 Baker Ranch CFD 87-6 - Debt Service	1,530,050		443,665	983,333	103,052
513 Coto de Caza CFD 87-8 - Debt Service	5,125,344		2,342,713	2,699,813	82,818

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Page 3 of 4
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Board of Supervisors

	Fund Balance	LESS: FUND BALANCE-RESERVED/DESIGNATED			Fund Balance
	(Per Auditor)	AT JUNE 30, 2009 ESTIMATED			Unreserved/
	as of		General		Undesignated
District and Fund	June 30, 2009	Encumbrances	& Other	Designations	June 30, 2009
	Estimated*		Reserves		Estimated
(1)	(2)	(3)	(4)	(5)	(6)
COMMUNITY FACILITIES DISTRICTS, Cont.					
514 Santa Teresita CFD 87-9 - Construction	67,221		0	0	67,221
515 Santa Teresita CFD 87-9 - Debt Service	1,096,043		309,338	718,651	68,054
517 Rancho Santa Margarita CFD 87-5C - Debt Service	2,772,435		1,234,408	1,391,144	146,883
519 Los Alisos CFD 87-7 - Debt Service	2,512,103		828,802	1,724,530	(41,229)
521 R. Santa Margarita CFD 87-5D (A) - Debt Service	2,296,289		1,026,111	1,226,449	43,729
528 Mission Viejo CFD 87-3 (A of 1990) - Construction	16,198		0	0	16,198
529 CFD 2004-1 Ladera - Construction	59,992,503		0	0	59,992,503
530 CFD 2004-1 Ladera - Debt Service	9,455,004		0	2,587,355	6,867,649
532 CFD 01-1 Ladera - Construction	57,443		0	0	57,443
533 CFD 01-1 Ladera - Debt Service	1,268,194		0	983,873	284,321
542 Santa Teresita CFD 87-9 (A of 1991) - Construction	137,534		0	0	137,534
546 CFD 00-1 (Series A of 2000) Ladera - Construction	1,611,611		0	0	1,611,611
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,204,872		0	1,006,689	198,183
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service	1,925,053		607,721	1,214,124	103,208
553 Foothill Ranch CFD 87-4 (A of 1994) - Construction	392,083		0	0	392,083
554 CFD 2003-1 Ladera - Construction	7,514,756		0	0	7,514,756
555 CFD 2003-1 Ladera - Debt Service	7,518,102		0	1,931,442	5,586,660
556 R. S. Marg. CFD 87-5C (A of 1994) - Construction	73,266		0	0	73,266
558 Coto de Caza CFD 87-8 (A of 1994) - Construction	67,642		0	0	67,642
TOTAL COMMUNITY FACILITIES DISTRICTS	230,639,899		45,458,383	66,181,064	119,000,452
ODANICE COUNTY DEVELOPMENT ACENCIES					
ORANGE COUNTY DEVELOPMENT AGENCIES	40 507 000		0	0	40 507 000
15A OCDA Santa Ana Heights 1993 Bond Issue	13,527,933		4 000 000	0	13,527,933
15E OCDA S.A. Heights 1993 Low & Mod Income Housing	1,240,219		1,000,000	0	240,219
171 OCDA Low & Moderate Income Housing (SA Heights)	40,629,837		12,347,743	0	28,282,094
172 OCDA Debt Service (Santa Ana Heights)	17,062,787		7,137,911	0	9,924,876
173 OCDA Santa Ana Heights - Surplus	12,741,527		657,305	2,544,070	9,540,152
411 OCDA (NDAPP) Projects, 1992 Issue A	831,299		0	0	831,299

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SCHEDULE 14
Page 4 of 4
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Board of Supervisors

	Fund Balance (Per Auditor)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2009 ESTIMATED General			Fund Balance Unreserved/
	as of				Undesignated
District and Fund	June 30, 2009	Encumbrances	& Other	Designations	June 30, 2009
District and 1 and	Estimated*	Liteumbrances	Reserves	Designations	Estimated
(1)	(2)	(3)	(4)	(5)	(6)
(1)	(2)	(0)	(4)	(5)	(0)
ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.					
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	3,285,357		232,791	0	3,052,560
413 OCDA (NDAPP) Projects, 1992 Issue B	1,034,790		0	750,000	284,79
414 OCDA (NDAPP), 1992 Issue B, Low/Mod Housing	2,713,664		2,549,687	0	163,97
425 OCDA Neighborhood Preserv. & Dev Construction	494,547		5,292	0	489,25
427 OCDA (NDAPP) - Debt Service	40,002,801		30,234,931	0	9,767,870
428 OCDA (NDAPP) - Surplus	1,896,348		0	0	1,896,348
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	135,461,108		54,165,659	3,294,070	78,001,379
JOINT POWERS AND PUBLIC AUTHORITY					
590 In-Home Supportive Services Public Authority	160,893		0	0	160,893
599 O.C. Special Financing Authority Debt Service	50,703,513		50,703,513	0	(
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	50,864,406		50,703,513	0	160,893
GRAND TOTAL DISTRICTS GOVERNED BY THE					
BOARD OF SUPERVISORS	765,184,665		156,604,675	329,214,565	279,365,42

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