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			Fund Balance
	(Per Auditor)	AT JUNE 30, 2004 ESTIMATED		Unreserved/	
	as of		General		Undesignated
District and Fund	June 30, 2004	Encumbrances	& Other	Designations	June 30, 2004
	Estimated		Reserves		Estimated
(1)	(2)	(3)	(4)	(5)	(6)
FLOOD CONTROL					
400 Flood Control District	66,477,093		40,712,072		25,765,021
403 Santa Ana River Environmental Enhancement	229,615		0		229,615
404 Flood Control District - Capital	147,207,616		94,586,967		52,620,649
LANDSCAPE AND LIGHTING					
459 N. Tustin Landscape & Lighting Assessment Dist.	1,850,940		1,850,503		437
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SERVICE AREAS					
468 County Service Area #13 - La Mirada	15,781		9,528		6,253
475 County Service Area #20 - La Habra	89,388		77,944		11,444
477 County Service Area #22 - East Yorba Linda	7,550		0		7,550
405 Harbors, Beaches and Parks CSA No. 26	23,269,427		16,848,984		6,420,443
TOTAL SPECIAL DISTRICTS	239,147,410		154,085,998		85,061,412
ASSESSMENT DISTRICTS					
431 Special Assessment-Top of the World Improvement	43,184		0		43,184
433 Golden Lantern Reassess. Dist. 94-1 Debt Service	3,514,539		3,242,000		272,539
507 Irvine Coast Assess. District 88-1 - Debt Service	12,571,208		2,787,888		9,783,320
516 Assess. Dist. 01-1 Ziani Project - Debt Service	703,804		0		703,804
524 Assess. Dist. 01-1 Newport Coast IV - Construct.	10,935,694		0		10,935,694
525 Assess. Dist. 01-1 Newport Coast IV - Debt Serv.	6,230,908		0		6,230,908
550 Assess. Dist. 92-1 Newport Ridge - Construction	62,509		0		62,509
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	1,156,326		902,326		254,000
552 Assess. Dist. 92-1 Newport Ridge (B) - Const.	2,153,766		2,100,000		53,766
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TOTAL ASSESSMENT DISTRICTS	37,371,938		9,032,214		28,339,724

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

DISTRICT BUDGET FORM 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, 2004 ESTIMATED		Unreserved/	
	as of		General		Undesignated
District and Fund	June 30, 2004	Encumbrances	& Other	Designations	June 30, 2004
	Estimated		Reserves		Estimated
(1)	(2)	(3)	(4)	(5)	(6)
COMMUNITY FACILITIES DISTRICTS					
424 Aliso Viejo CFD 88-1 (A of 1992) - Construction	2,724,737		0		2,724,737
429 Arbitrage Rebate	1,396,876		0		1,396,876
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	3,025,116		2,712,000		313,116
480 CFD 99-1 Series A of 1999 Ladera - Construction	95,066		0		95,066
481 R. Santa Margarita CFD 86-2 (A of 1998) - Const.	1,361,790		0		1,361,790
482 Special Mello-Roos Reserve	49,903,494		29,087,247		20,816,247
483 Rancho Santa Margarita CFD 86-1(A) - Construction	100,024		0		100,024
484 Rancho Santa Margarita CFD 86-2 - Debt Service	2,986,113		2,667,821		318,292
486 CFD 2002-1 Ladera Construction	21,564,397		0		21,564,397
487 CFD 2002-1 Ladera Debt Service	8,039,336		6,278,800		1,760,536
488 S. Margarita CFD 86-1 (Series 1988) - Debt Serv.	4,461,566		3,838,705		622,861
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service	2,517,022		986,321		1,530,701
492 Mission Viejo CFD 87-3 (A) - Debt Service	15,722,849		7,534,385		8,188,464
494 Aliso Viejo CFD 88-1 Debt Service	33,414,031		25,964,075		7,449,956
496 Lomas Laguna CFD 88-2 - Debt Service	353,189		174,325		178,864
497 Lomas Laguna CFD 88-2 - Construction	336,509		0		336,509
501 R. Santa Margarita CFD 87-5(A) - Debt Service	2,386,943		1,003,500		1,383,443
503 Portola Hills CFD 87-2(A) - Debt Service	4,084,592		3,505,695		578,897
505 Foothill Ranch CFD 87-4 - Debt Service	40,886,353		19,814,501		21,071,852
509 Rancho Santa Margarita CFD 87-5B - Debt Service	5,961,203		2,633,085		3,328,118
510 Baker Ranch CFD 87-6 - Construction	452,022		0		452,022
511 Baker Ranch CFD 87-6 - Debt Service	1,359,501		984,239		375,262
513 Coto de Caza CFD 87-8 - Debt Service	4,865,149		2,167,368		2,697,781
514 Santa Teresita CFD 87-9 - Construction	56,612		0		56,612
515 Santa Teresita CFD 87-9 - Debt Service	932,331		691,156		241,175
517 Rancho Santa Margarita CFD 87-5C - Debt Service	2,480,593		1,024,369		1,456,224
519 Los Alisos CFD 87-7 - Debt Service	2,475,117		2,027,418		447,699
521 R. Santa Margarita CFD 87-5D (A) - Debt Service	2,228,181		873,752		1,354,429

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

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

	Fund Balance	LESS: FUND BALANCE-RESERVED/DESIGNATED			Fund Balance
	(Per Auditor)	AT JUNE 30, 2004 ESTIMATED		Unreserved/	
Division 15	as of		General	6	Undesignated
District and Fund	June 30, 2004	Encumbrances	& Other	Designations	June 30, 2004
	Estimated	(2)	Reserves	(=)	Estimated
(1)	(2)	(3)	(4)	(5)	(6)
COMMUNITY FACILITIES DISTRICTS, Cont.					
532 CFD 01-1 Ladera - Construction	5,106,475		0		5,106,475
533 CFD 01-1 Ladera - Debt Service	4,071,307		3,821,621		249,686
542 Santa Teresita CFD 87-9 (A of 1991) - Construct.	366,583		0		366,583
546 CFD 00-1 (Series A of 2000) Ladera - Construction	117,554		0		117,554
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	3,849,702		3,489,547		360,155
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service	1,579,334		1,215,441		363,893
553 Foothill Ranch CFD 87-4 (A of 1994) - Construct.	1,083,286		0		1,083,286
554 CFD 2003-1 Ladera Construction	45,575,000		0		45,575,000
555 CFD 2003-1 Ladera Debt Service	7,050,000		0		7,050,000
556 R. S. Marg. CFD 87-5C (A of 1994) - Construct.	504,218		0		504,218
558 Coto de Caza CFD 87-8 (A of 1994) - Construct.	320,738		0		320,738
TOTAL COMMUNITY FACILITIES DISTRICTS	285,794,909		122,495,371		163,299,538
ORANGE COUNTY DEVELOPMENT AGENCIES					
15A OCDA Santa Ana Heights 1993 Bond Issue	12,573,363		0		12,573,363
15E OCDA/S.A. Heights 1993 Low & Mod Income Housing	1,153,971		1,000,000		153,971
171 OCDA Low & Moderate Income Housing (SA Heights)	13,861,155		3,076,550		10,784,605
172 OCDA Debt Service (Santa Ana Heights)	6,074,081		275,302		5,798,779
173 OCDA Santa Ana Heights - Surplus	16,875,616		13,496,140		3,379,476
411 OCDA (NDAPP) Projects, 1992 Issue A	738,724		0		738,724
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	2,837,715		73,712		2,764,003
413 OCDA (NDAPP) Projects, 1992 Issue B	1,032,568		806,530		226,038
414 OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	2,392,646		40,932		2,351,714
425 OCDA Neighborhood Preserv. & Dev Construction	529,713		57,317		472,396
427 OCDA (NDAPP) - Debt Service	9,497,957		8,319,655		1,178,302
428 OCDA (NDAPP) - Surplus	442,299		0		442,299
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	68,009,808		27,146,138		40,863,670

COUNTY OF ORANGE STATE OF CALIFORNIA SPECIAL DISTRICTS ANALYSIS OF FUND BALANCE 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, 2004 ESTIMATED			Fund Balance Unreserved/
District and Fund	as of June 30, 2004	Encumbrances	General & Other	Designations	Undesignated June 30, 2004
(1)	Estimated	(3)	Reserves	(5)	Estimated (6)
(1)	(2)	(3)	(4)	(5)	(6)
JOINT POWERS AND PUBLIC AUTHORITY					
590 In-Home Supportive Services Public Authority	(20,214)		0		(20,214)
599 O.C. Special Financing Authority Debt Service	129,076,266		121,815,240		7,261,026
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	129,056,052		121,815,240		7,240,812
GRAND TOTAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS	759,380,117		434,574,961		324,805,156