

AS OF JUNE 30, 2006

District and Fund  (1)	Fund Balance (Per Auditor) as of June 30, 2006 Estimated*  (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30, 2006 ESTIMATED*			Fund Balance Unreserved/ Undesignated June 30, 2006 Estimated  (6)
		Encumbrances  (3)	General & Other Reserves  (4)	Designations  (5)	
<u>FLOOD CONTROL</u>					
400 Flood Control District	110,816,909		79,899,546		30,917,363
403 Santa Ana River Environmental Enhancement	9,147		0		9,147
404 Flood Control District - Capital	57,608,747		41,873,595		15,735,152
<u>LANDSCAPE AND LIGHTING</u>					
459 N. Tustin Landscape & Lighting Assessment Dist.	1,681,536		0		1,681,536
<u>SERVICE AREAS</u>					
405 Harbors, Beaches and Parks CSA No. 26	28,921,919		17,067,533		11,854,386
406 Harbors, Beaches and Parks Capital	6,239,977		0		6,239,977
468 County Service Area #13 - La Mirada	12,322		11,170		1,152
475 County Service Area #20 - La Habra	959		0		959
477 County Service Area #22 - East Yorba Linda	15,920		0		15,920
<b>TOTAL SPECIAL DISTRICTS</b>	<b>205,307,436</b>		<b>138,851,844</b>		<b>66,455,592</b>
<u>ASSESSMENT DISTRICTS</u>					
431 Special Assessment-Top of the World Improvement	45,591		0		45,591
433 Golden Lantern Reassess. Dist. 94-1 - Debt Service	3,415,015		1,700,000		1,715,015
507 Irvine Coast Assess. District 88-1 - Debt Service	10,221,429		3,000,000		7,221,429
516 Assess. Dist. 01-1 Ziani Project - Debt Service	971,122		250,000		721,122
522 Newport Coast AD 01-1 Construction Group 2	1,850,000		0		1,850,000
523 Newport Coast AD 01-1 Group 2 Debt Service	850,000		0		850,000
524 Assess. Dist. 01-1 Newport Coast IV - Construct.	2,605,847		0		2,605,847
525 Assess. Dist. 01-1 Newport Coast IV - Debt Serv.	4,941,827		0		4,941,827
52T Assess. Dist. 01-1 Newport Coast Conversion #1 - DS	2,240,347		0		2,240,347
531 Newport Coast AD 01-1 Construction '06 Variables	13,700,000		0		13,700,000
550 Assess. Dist. 92-1 Newport Ridge - Construction	85,286		0		85,286

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<u>ASSESSMENT DISTRICTS, Cont.</u>					
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	1,001,311		702,239		299,072
552 Assess. Dist. 92-1 Newport Ridge (B) - Const.	2,315,458		2,150,000		165,458
<b>TOTAL ASSESSMENT DISTRICTS</b>	<b>44,243,233</b>		<b>7,802,239</b>		<b>36,440,994</b>
<u>COMMUNITY FACILITIES DISTRICTS</u>					
424 Aliso Viejo CFD 88-1 (A of 1992) - Construction	4,660,120		0		4,660,120
429 Arbitrage Rebate	1,437,726		0		1,437,726
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,447,182		500,000		947,182
480 CFD 99-1 Series A of 1999 Ladera - Construction	246,798		0		246,798
481 R. Santa Margarita CFD 86-2 (A of 1998) - Const.	1,456,858		0		1,456,858
482 Special Mello-Roos Reserve	8,611,603		5,377,757		3,233,846
483 Rancho Santa Margarita CFD 86-1(A) - Construction	185,657		0		185,657
484 Rancho Santa Margarita CFD 86-2 - Debt Service	3,236,264		1,011,625		2,224,639
486 CFD 2002-1 Ladera - Construction	21,331,402		0		21,331,402
487 CFD 2002-1 Ladera - Debt Service	8,855,030		1,715,536		7,139,494
488 S. Margarita CFD 86-1 (Series 1988) - Debt Serv.	4,768,067		1,261,349		3,506,718
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service	1,677,062		0		1,677,062
492 Mission Viejo CFD 87-3 (A) - Debt Service	9,019,009		0		9,019,009
494 Aliso Viejo CFD 88-1 - Debt Service	37,805,670		17,837,094		19,968,576
496 Lomas Laguna CFD 88-2 - Debt Service	411,862		0		411,862
497 Lomas Laguna CFD 88-2 - Construction	357,394		0		357,394
501 R. Santa Margarita CFD 87-5(A) - Debt Service	1,535,205		0		1,535,205
503 Portola Hills CFD 87-2(A) - Debt Service	4,684,601		1,509,690		3,174,911
505 Foothill Ranch CFD 87-4 - Debt Service	14,276,376		3,448,157		10,828,219
509 Rancho Santa Margarita CFD 87-5B - Debt Service	4,300,021		0		4,300,021
510 Baker Ranch CFD 87-6 - Construction	479,316		0		479,316
511 Baker Ranch CFD 87-6 - Debt Service	1,512,168		372,176		1,139,992

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<u>COMMUNITY FACILITIES DISTRICTS, Cont.</u>					
513 Coto de Caza CFD 87-8 - Debt Service	4,951,434		1,500,000		3,451,434
514 Santa Teresita CFD 87-9 - Construction	60,207		0		60,207
515 Santa Teresita CFD 87-9 - Debt Service	1,071,803		177,481		894,322
517 Rancho Santa Margarita CFD 87-5C - Debt Service	2,618,819		414,514		2,204,305
519 Los Alisos CFD 87-7 - Debt Service	2,776,919		645,215		2,131,704
521 R. Santa Margarita CFD 87-5D (A) - Debt Service	2,240,052		464,861		1,775,191
528 Mission Viejo CFD 87-3 (A of 1990) - Construction	13,983		0		13,983
529 CFD 2004-1 Ladera - Construction	63,032,036		0		63,032,036
530 CFD 2004-1 Ladera - Debt Service	9,284,987		1,875,200		7,409,787
532 CFD 01-1 Ladera - Construction	7,820,718		0		7,820,718
533 CFD 01-1 Ladera - Debt Service	1,980,658		911,821		1,068,837
542 Santa Teresita CFD 87-9 (A of 1991) - Construct.	125,576		0		125,576
546 CFD 00-1 (Series A of 2000) Ladera - Construction	1,454,627		0		1,454,627
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,872,918		812,672		1,060,246
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service	1,756,796		0		1,756,796
553 Foothill Ranch CFD 87-4 (A of 1994) - Construct.	343,987		0		343,987
554 CFD 2003-1 Ladera - Construction	30,333,216		0		30,333,216
555 CFD 2003-1 Ladera - Debt Service	7,446,682		1,553,454		5,893,228
556 R. S. Marg. CFD 87-5C (A of 1994) - Construct.	65,591		0		65,591
558 Coto de Caza CFD 87-8 (A of 1994) - Construct.	58,280		0		58,280
<b>TOTAL COMMUNITY FACILITIES DISTRICTS</b>	<b>271,604,680</b>		<b>41,388,602</b>		<b>230,216,078</b>
<u>ORANGE COUNTY DEVELOPMENT AGENCIES</u>					
15A OCDA Santa Ana Heights 1993 Bond Issue	9,162,306		0		9,162,306
15E OCDA S.A. Heights 1993 Low & Mod Income Housing	1,156,114		1,000,000		156,114
171 OCDA Low & Moderate Income Housing (SA Heights)	27,116,935		14,739,874		12,377,061
172 OCDA Debt Service (Santa Ana Heights)	6,667,424		4,073,928		2,593,496

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<u>ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.</u>					
173 OCDA Santa Ana Heights - Surplus	18,380,150		3,654,208		14,725,942
411 OCDA (NDAPP) Projects, 1992 Issue A	770,303		0		770,303
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	3,043,311		236,003		2,807,308
413 OCDA (NDAPP) Projects, 1992 Issue B	1,058,379		750,000		308,379
414 OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	2,510,323		30,652		2,479,671
425 OCDA Neighborhood Preserv. & Dev. - Construction	534,024		32,587		501,437
427 OCDA (NDAPP) - Debt Service	16,573,474		12,829,584		3,743,890
428 OCDA (NDAPP) - Surplus	1,570,625		0		1,570,625
 TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	 88,543,368		 37,346,836		 51,196,532
<u>JOINT POWERS AND PUBLIC AUTHORITY</u>					
590 In-Home Supportive Services Public Authority	218,848		0		218,848
599 O.C. Special Financing Authority Debt Service	124,730,660		101,989,699		22,740,961
 TOTAL JOINT POWERS AND PUBLIC AUTHORITY	 124,949,508		 101,989,699		 22,959,809
 GRAND TOTAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS	 734,648,225		 327,379,220		 407,269,005

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