# COUNTY OF ORANGE STATE OF CALIFORNIA DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS (With Supplemental Data Affecting Reserve/Designation Totals)

DISTRICT BUDGET FORM SCHEDULE 15 Page 1 of 6 GOVERNING BOARD: Board of Supervisors

	Coting at a d	I		ln averrer	low Door : /	Total	
	Estimated	A ( NA . 1	. A		New Reserves/		
	Reserves/		e Available for	_	ions to be	Estimated	
Biotics 1	Designations	Financing by	/ Cancellation	Provided in	Budget Year	Reserves/	Fund
District and	Balance as		Approved/		Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
(4)	June 30, 2008	(0)	Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FLOOD CONTROL							
400 Flood Control District							
Reserve for Inventory of Materials & Supplies	169,911	0	0	0	0	169,911	
Reserve for Loans	800,000	0	0	0	0	800,000	
Designated Equipment Replacement	484,135	0	0	0	0	484,135	
Designated for Capital Projects	93,685,364	0	0	40,779,139	40,779,139	134,464,503	
Designated General Reserve	12,608,915	0	0	0	0	12,608,915	
404 Flood Control District - Capital							Capital
Reserve for Loans	50,000	0	0	0	0	50,000	
Designated for Capital Projects	15,835,561	0	0	0	0	15,835,561	
Designated for Land Purchases	21,566,547	0	0	28,855,806	28,855,806	50,422,353	
SERVICE AREAS							
405 OC Parks							
Reserve for Inventory of Materials & Supplies	82,591	0	0	0	0	82,591	
Designated for Operations	12,057,208	0	0	0	0	12,057,208	
Designated General Reserve	5,000,000	0	0	3,000,000	3,000,000	8,000,000	
406 OC Parks Capital				, ,	, ,	, ,	Capital
Designated for Capital Projects	7,274,296	0	0	15,957,540	15,957,540	23,231,836	•
468 County Service Area #13 - La Mirada							
Designated General Reserve	9,201	1,100	1,100	0	0	8,101	
TOTAL SPECIAL DISTRICTS	169,623,729	1,100	1,100	88,592,485	88,592,485	258,215,114	
ASSESSMENT DISTRICTS							
507 Irvine Coast Assess. District 88-1 - Debt Service							Debt Service
Reserve for Debt Service	6,274,863	3,285,142	3,285,142	0	0	2,989,721	
Designated for Contingencies	3,000,000	0	0	3,285,142	3,285,142	6,285,142	

# COUNTY OF ORANGE STATE OF CALIFORNIA DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS (With Supplemental Data Affecting Reserve/Designation Totals)

DISTRICT BUDGET FORM SCHEDULE 15 Page 2 of 6 GOVERNING BOARD: Board of Supervisors

	Estimated			Inorcocco c - A	lew Reserves/	Total	
	Reserves/	Amount Mod	e Available for			Estimated	
				Designations to be Provided in Budget Year			F
District and	Designations	Financing by	Cancellation	Provided in		Reserves/	Fund
District and	Balance as		Approved/		Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
40	June 30, 2008	(=)	Governing Board	(=)	Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ASSESSMENT DISTRICTS, Cont.							
516 Assess. Dist. 01-1 Ziani Project - Debt Service							Debt Service
Reserve for Debt Service	531,239	64,944	64,944	0	0	466,295	
Designated for Contingencies	500,000	0	0	64,944	64,944	564,944	
523 Newport Coast AD 01-1 Group 2 Debt Service	333,333			- 1,5	- 1,- 1	22.,211	Debt Service
Reserve for Debt Service	794,278	0	0	0	0	794,278	
Designated for Contingencies	550,000	0	0	0	0	550,000	
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - Debt Serv.	333,333					555,555	Debt Service
Reserve for Debt Service	1,159,931	329,487	329,487	0	0	830,444	
Designated for Contingencies	1,265,000	0	0	329,487	329,487	1,594,487	
534 Assess. Dist. 01-1 Group 3 Debt Service	,,			5=2,	5_5, 151	1,001,101	Debt Service
Reserve for Debt Service	0	0	0	971,883	971,883	971,883	
Designated for Contingencies	0	0	0	500,000	500,000	500,000	
551 Assess. Dist. 92-1 Newport Ridge - Debt Service				,	,	,	Debt Service
Reserve for Debt Service	102,620	102,620	102,620	0	0	0	
Designated for Contingencies	752,239	0	0	252,620	252,620	1,004,859	
552 Assess. Dist. 92-1 Newport Ridge (B) - Construction	,			,	,	, ,	Construction
Designated for Contingencies	2,450,000	0	0	200,000	200,000	2,650,000	
TOTAL ASSESSMENT DISTRICTS	17,380,170	3,782,193	3,782,193	5,604,076	5,604,076	19,202,053	
	, ,	, ,	, ,	, ,			
COMMUNITY FACILITIES DISTRICTS							
429 Arbitrage Rebate							
Designated for Contingencies	1,240,000	0	0	0	0	1,240,000	
479 CFD 99-1 Series A of 1999 Ladera - Debt Service							Debt Service
Designated for Contingencies	800,775	0	0	0	0	800,775	
482 Special Mello-Roos Reserve						•	
Designated for Contingencies	5,377,757	0	0	0	0	5,377,757	
484 Rancho Santa Margarita CFD 86-2 - Debt Service							Debt Service
Designated for Contingencies	1,454,052	0	0	0	0	1,454,052	

# COUNTY OF ORANGE STATE OF CALIFORNIA DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS (With Supplemental Data Affecting Reserve/Designation Totals)

DISTRICT BUDGET FORM SCHEDULE 15 Page 3 of 6 GOVERNING BOARD: Board of Supervisors

	Estimated			Increases or N	lew Reserves/	Total	
	Reserves/	Amount Made	e Available for	Designat	ions to be	Estimated	
	Designations	Financing by	Cancellation	Provided in	Budget Year	Reserves/	Fund
District and	Balance as	3 ,	Approved/		Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2008		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMMUNITY FACILITIES DISTRICTS, Cont.							
487 CFD 2002-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	2,678,493	0	0	0	0	2,678,493	
488 S. Margarita CFD 86-1 (Series 1988) - Debt Service							Debt Service
Reserve for Debt Service	3,343,694	1,806,086	1,806,086	0	0	1,537,608	
Designated for Contingencies	1,801,747	0	0	1,696,907	1,696,907	3,498,654	
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service							Debt Service
Reserve for Debt Service	1,196,602	673,590	673,590	0	0	523,012	
Designated for Contingencies	360,000	0	0	673,590	673,590	1,033,590	
492 Mission Viejo CFD 87-3 (A) - Debt Service							Debt Service
Reserve for Debt Service	7,965,101	0	0	0	0	7,965,101	
Designated for Contingencies	930,776	0	0	0	0	930,776	
494 Aliso Viejo CFD 88-1 - Debt Service							Debt Service
Reserve for Debt Service	17,890,215	666,785	666,785	0	0	17,223,430	
Designated for Contingencies	21,678,095	0	0	152,931	152,931	21,831,026	
496 Lomas Laguna CFD 88-2 - Debt Service							Debt Service
Reserve for Debt Service	186,830	12,506	12,506	0	0	174,324	
Designated for Contingencies	200,000	0	0	12,506	12,506	212,506	
501 R. Santa Margarita CFD 87-5(A) - Debt Service							Debt Service
Reserve for Debt Service	1,211,733	621,802	621,802	0	0	589,931	
Designated for Contingencies	150,000	0	0	621,802	621,802	771,802	
503 Portola Hills CFD 87-2(A) - Debt Service							Debt Service
Reserve for Debt Service	2,669,675	130,450	130,450	0	0	2,539,225	
Designated for Contingencies	2,084,127	0	0	130,450	130,450	2,214,577	
505 Foothill Ranch CFD 87-4 - Debt Service							Debt Service
Reserve for Debt Service	11,102,831	5,097,628	5,097,628	0	0	6,005,203	
Designated for Contingencies	3,642,581	0	0	4,016,128	4,016,128	7,658,709	

# COUNTY OF ORANGE STATE OF CALIFORNIA DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS (With Supplemental Data Affecting Reserve/Designation Totals)

DISTRICT BUDGET FORM SCHEDULE 15 Page 4 of 6 GOVERNING BOARD: Board of Supervisors

	Estimate d			I	I D /	Tatal	
	Estimated	A see a cont Mar el	- Avellele for		New Reserves/	Total	
	Reserves/		e Available for	ŭ	ions to be	Estimated	F
Protection	Designations	Financing by	Cancellation	Provided in	Budget Year	Reserves/	Fund
District and	Balance as	D	Approved/	D	Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
(4)	June 30, 2008	(0)	Governing Board	(5)	Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMMUNITY FACILITIES DISTRICTS, Cont.							
509 Rancho Santa Margarita CFD 87-5B - Debt Service							Debt Service
Reserve for Debt Service	3,737,367	1,629,576	1,629,576	0	0	2,107,791	
Designated for Contingencies	668,131	0	0	1,629,576	1,629,576	2,297,707	
511 Baker Ranch CFD 87-6 - Debt Service							Debt Service
Reserve for Debt Service	1,037,155	593,490	593,490	0	0	443,665	
Designated for Contingencies	389,843	0	0	593,490	593,490	983,333	
513 Coto de Caza CFD 87-8 - Debt Service							Debt Service
Reserve for Debt Service	2,905,154	562,441	562,441	0	0	2,342,713	
Designated for Contingencies	2,305,423	0	0	562,441	562,441	2,867,864	
515 Santa Teresita CFD 87-9 - Debt Service							Debt Service
Reserve for Debt Service	638,306	328,968	328,968	0	0	309,338	
Designated for Contingencies	389,683	0	0	328,968	328,968	718,651	
517 Rancho Santa Margarita CFD 87-5C - Debt Service							Debt Service
Reserve for Debt Service	1,694,442	460,034	460,034	0	0	1,234,408	
Designated for Contingencies	931,110	0	0	460,034	460,034	1,391,144	
519 Los Alisos CFD 87-7 - Debt Service							Debt Service
Reserve for Debt Service	1,708,117	879,315	879,315	0	0	828,802	
Designated for Contingencies	1,095,215	0	0	745,830	745,830	1,841,045	
521 R. Santa Margarita CFD 87-5D (A) - Debt Service							Debt Service
Reserve for Debt Service	1,247,699	221,588	221,588	0	0	1,026,111	
Designated for Contingencies	1,004,861	0	0	221,588	221,588	1,226,449	
530 CFD 2004-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	3,250,200	0	0	0	0	3,250,200	
533 CFD 01-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	1,100,000	0	0	0	0	1,100,000	
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service							Debt Service
Designated for Contingencies	1,100,000	0	0	0	0	1,100,000	

# COUNTY OF ORANGE STATE OF CALIFORNIA DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS (With Supplemental Data Affecting Reserve/Designation Totals)

DISTRICT BUDGET FORM SCHEDULE 15 Page 5 of 6 GOVERNING BOARD: Board of Supervisors

	Estimated			Increases or N	lew Reserves/	Total	
	Reserves/	Amount Made	e Available for	Designat	ions to be	Estimated	
	Designations	Financing by	Cancellation	Provided in	Budget Year	Reserves/	Fund
District and	Balance as		Approved/		Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2008		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service							Debt Service
Reserve for Debt Service	1,286,845	679,124	679,124	0	0	607,721	
Designated for Contingencies	535,000	0	0	679,124	679,124	1,214,124	
555 CFD 2003-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	2,253,454	0	0	0	0	2,253,454	
TOTAL COMMUNITY FACILITIES DISTRICTS	117,243,089	14,363,383	14,363,383	12,525,365	12,525,365	115,405,071	
ORANGE COUNTY DEVELOPMENT AGENCIES							
15E OCDA S.A. Heights 1993 Low & Mod Income Housing							
Reserve for Loans	1,000,000	0	0	0	0	1,000,000	
171 OCDA Low & Moderate Income Housing (SA Heights)	, ,					, ,	
Reserve for Loans	12,259,820	0	0	0	0	12,259,820	
172 OCDA Debt Service (Santa Ana Heights)							Debt Service
Reserve for Debt Service	7,137,911	0	0	8,495,955	8,495,955	15,633,866	
173 OCDA Santa Ana Heights - Surplus							
Reserve for Land & Improvements - Held for Resale	1,110,138	0	0	0	0	1,110,138	
Designated-Revitalization Projects	2,544,070	0	0	0	0	2,544,070	
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A							
Reserve for Loans	239,214	0	0	0	0	239,214	
413 OCDA (NDAPP) Projects, 1992 Issue B							
Designated for Revitalization Projects	750,000	0	0	0	0	750,000	
414 OCDA (NDAPP), 1992 Issue B, Low/Mod Housing							
Reserve for Loans	2,555,301	0	0	0	0	2,555,301	
425 OCDA Neighborhood Preserv. & Dev Construction							Construction
Reserve for Loans	15,564	0	0	0	0	15,564	
427 OCDA (NDAPP) - Debt Service							Debt Service
Reserve for Debt Service	24,014,809	0	0	6,220,122	6,220,122	30,234,931	
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	51,626,827	0	0	14,716,077	14,716,077	66,342,904	

# COUNTY OF ORANGE STATE OF CALIFORNIA DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS (With Supplemental Data Affecting Reserve/Designation Totals)

DISTRICT BUDGET FORM SCHEDULE 15 Page 6 of 6 GOVERNING BOARD: Board of Supervisors

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	Estimated	A	- A:labla fan		New Reserves/	Total	
	Reserves/		e Available for	-	ions to be	Estimated	
	Designations	Financing by	Cancellation	Provided in	Budget Year	Reserves/	Fund
District and	Balance as		Approved/		Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2008		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
JOINT POWERS AND PUBLIC AUTHORITY							
599 O.C. Special Financing Authority Debt Service							Debt Service
Reserve for Debt Service	50,152,213	0	0	0	0	50,152,213	
Reserve for Prepaid Costs/Expenses	671,239	0	0	0	0	671,239	
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	50,823,452	0	0	0	0	50,823,452	
GRAND TOTAL DISTRICTS GOVERNED BY THE							
BOARD OF SUPERVISORS	406,697,267	18,146,676	18,146,676	121,438,003	121,438,003	509,988,594	