

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS
(With Supplemental Data Affecting Reserve/Designation Totals)

FOR FISCAL YEAR 2004-05

District and Description - Purpose (1)	Estimated Reserves/ Designations Balance as of June 30, 2004 (2)	Amount Made Available for Financing by Cancellation		Increases or New Reserves/ Designations to be Provided in Budget Year		Total Estimated Reserves/ Designations for Budget Year (7)	Fund General Unless Otherwise Indicated (8)
		Recommended (3)	Approved/ Adopted by the Governing Board (4)	Recommended (5)	Approved/ Adopted by the Governing Board (6)		
<u>FLOOD CONTROL</u>							
400 Flood Control District - General							
General Reserve	12,608,915	0	0	0	0	12,608,915	
Reserve for Capital Projects	27,400,882	0	0	10,788,335	10,808,646	38,209,528	
Reserve for Equipment Replacement	484,135	0	0	0	0	484,135	
Reserve for Inventory of Materials & Supplies	218,140	0	0	0	0	218,140	
404 Flood Control District - Capital							Capital
Reserve for Capital Projects	76,641,064	29,066,127	29,066,127	0	0	47,574,937	
Reserve for Land Purchase	17,945,903	0	0	0	0	17,945,903	
<u>LANDSCAPING AND LIGHTING ASSESSMENT</u>							
459 North Tustin Landscape and Lighting Assessment District							
General Reserve	1,850,503	1,850,503	1,850,503	0	0	0	
<u>SERVICE AREAS</u>							
405 Harbors, Beaches and Parks CSA No. 26							
General Reserve	6,548,893	0	0	0	0	6,548,893	
Reserve for Capital Projects	8,381,463	3,356,394	3,340,694	0	0	5,040,769	
Reserve for Equipment Replacement	1,757,491	0	0	0	0	1,757,491	
Reserve for Inventory of Materials & Supplies	90,689	0	0	0	0	90,689	
Reserve for Land Purchase	70,448	0	0	0	0	70,448	
468 County Service Area #13 - La Mirada							
General Reserve	9,528	0	0	0	0	9,528	

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<u>SERVICE AREAS, Cont.</u>							
475 County Service Area #20 - La Habra General Reserve	77,944	0	0	6,000	6,000	83,944	
TOTAL SPECIAL DISTRICTS	154,085,998	34,273,024	34,257,324	10,794,335	10,814,646	130,643,320	
<u>ASSESSMENT DISTRICTS</u>							
433 Golden Lantern Reassess. Dist. 94-1 - Debt Service Reserve for Contingencies	1,700,000	0	0	0	0	1,700,000	Debt Service
Reserve for Debt Service	1,542,000	1,542,000	1,542,000	0	0	0	
507 Irvine Coast Assess. District 88-1 - Debt Service Reserve for Debt Service	2,787,888	2,787,888	2,787,888	0	0	0	Debt Service
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Reserve for Contingencies	702,239	0	0	0	0	702,239	Debt Service
Reserve for Debt Service	200,087	200,087	200,087	0	0	0	
552 Assess. Dist. 92-1 Newport Ridge (B) - Construction Reserve for Contingencies	2,100,000	0	0	50,000	50,000	2,150,000	Construction
TOTAL ASSESSMENT DISTRICTS	9,032,214	4,529,975	4,529,975	50,000	50,000	4,552,239	
<u>COMMUNITY FACILITIES DISTRICTS</u>							
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Reserve for Contingencies	450,000	0	0	50,000	50,000	500,000	Debt Service
Reserve for Debt Service	2,262,000	2,262,000	2,262,000	0	0	0	

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<u>COMMUNITY FACILITIES DISTRICTS, Cont.</u>							
482 Special Mello-Roos Reserve							
Reserve for Contingencies	29,087,247	0	0	10,337,247	10,337,247	39,424,494	
484 Rancho Santa Margarita CFD 86-2 - Debt Service							Debt Service
Reserve for Contingencies	1,011,625	0	0	0	0	1,011,625	
Reserve for Debt Service	1,656,196	1,656,196	1,656,196	0	0	0	
487 CFD 2002-1 Ladera - Debt Service							Debt Service
Reserve for Contingencies	0	0	0	1,715,536	1,715,536	1,715,536	
Reserve for Debt Service	6,278,800	6,278,800	6,278,800	0	0	0	
488 S. Margarita CFD 86-1(Series 1988) - Debt Service							Debt Service
Reserve for Contingencies	763,488	0	0	497,861	497,861	1,261,349	
Reserve for Debt Service	3,075,217	3,075,217	3,075,217	0	0	0	
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service							Debt Service
Reserve for Contingencies	168,821	0	0	0	0	168,821	
Reserve for Debt Service	817,500	0	0	0	0	817,500	
492 Mission Viejo CFD 87-3 (A) - Debt Service							Debt Service
Reserve for Contingencies	2,349,385	0	0	0	0	2,349,385	
Reserve for Debt Service	5,185,000	0	0	0	0	5,185,000	
494 Aliso Viejo CFD 88-1 - Debt Service							Debt Service
Reserve for Contingencies	11,697,875	0	0	889,219	889,219	12,587,094	
Reserve for Debt Service	14,266,200	14,266,200	14,266,200	0	0	0	
496 Lomas Laguna CFD 88-2 - Debt Service							Debt Service
Reserve for Debt Service	174,325	174,325	174,325	0	0	0	

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<u>COMMUNITY FACILITIES DISTRICTS, Cont.</u>							
501 Rancho Santa Margarita CFD 87-5(A) - Debt Service							Debt Service
Reserve for Contingencies	178,500	0	0	0	0	178,500	
Reserve for Debt Service	825,000	0	0	0	0	825,000	
503 Portola Hills CFD 87-2(A) - Debt Service							Debt Service
Reserve for Contingencies	1,140,793	0	0	248,897	248,897	1,389,690	
Reserve for Debt Service	2,364,902	2,364,902	2,364,902	0	0	0	
505 Foothill Ranch CFD 87-4 - Debt Service							Debt Service
Reserve for Contingencies	8,253,135	0	0	0	0	8,253,135	
Reserve for Debt Service	11,561,366	0	0	0	0	11,561,366	
509 Rancho Santa Margarita CFD 87-5B - Debt Service							Debt Service
Reserve for Contingencies	287,585	0	0	0	0	287,585	
Reserve for Debt Service	2,345,500	0	0	0	0	2,345,500	
511 Baker Ranch CFD 87-6 - Debt Service							Debt Service
Reserve for Contingencies	96,914	0	0	275,262	275,262	372,176	
Reserve for Debt Service	887,325	887,325	887,325	0	0	0	
513 Coto de Caza CFD 87-8 - Debt Service							Debt Service
Reserve for Contingencies	1,039,868	0	0	0	0	1,039,868	
Reserve for Debt Service	1,127,500	0	0	0	0	1,127,500	
515 Santa Teresita CFD 87-9 - Debt Service							Debt Service
Reserve for Contingencies	72,481	0	0	105,000	105,000	177,481	
Reserve for Debt Service	618,675	618,675	618,675	0	0	0	
517 Rancho Santa Margarita CFD 87-5C - Debt Service							Debt Service
Reserve for Contingencies	344,369	0	0	0	0	344,369	
Reserve for Debt Service	680,000	0	0	0	0	680,000	

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<u>COMMUNITY FACILITIES DISTRICTS, Cont.</u>							
519 Los Alisos CFD 87-7 - Debt Service							Debt Service
Reserve for Contingencies	370,215	0	0	175,000	175,000	545,215	
Reserve for Debt Service	1,657,203	1,657,203	1,657,203	0	0	0	
521 R. Santa Margarita CFD 87-5D (A) - Debt Service							Debt Service
Reserve for Contingencies	301,376	0	0	0	0	301,376	
Reserve for Debt Service	572,376	0	0	0	0	572,376	
533 CFD 01-1 Ladera - Debt Service							Debt Service
Reserve for Contingencies	867,821	0	0	44,000	44,000	911,821	
Reserve for Debt Service	2,953,800	2,953,800	2,953,800	0	0	0	
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service							Debt Service
Reserve for Contingencies	712,672	0	0	100,000	100,000	812,672	
Reserve for Debt Service	2,776,875	2,776,875	2,776,875	0	0	0	
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service							Debt Service
Reserve for Debt Service	1,215,441	1,215,441	1,215,441	0	0	0	
TOTAL COMMUNITY FACILITIES DISTRICTS	122,495,371	40,186,959	40,186,959	14,438,022	14,438,022	96,746,434	
<u>ORANGE COUNTY DEVELOPMENT AGENCIES</u>							
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	3,076,550	0	0	2,357,690	2,357,690	5,434,240	

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<u>ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.</u>							
172 OCDA Debt Service (Santa Ana Heights)							
Reserve for Debt Service	0	0	0	3,793,650	3,368,650	3,368,650	
Reserve for Operations	275,302	275,302	275,302	0	0	0	
173 OCDA Santa Ana Heights - Surplus							
Reserve for Land and Improvements							
Held for Resale	1,996,140	0	0	0	0	1,996,140	
Reserve for Revitalization Projects	11,500,000	0	8,955,930	0	0	2,544,070	
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A							
Reserve for Loans	73,712	7,597	7,597	0	0	66,115	
413 OCDA (NDAPP) Projects, 1992 Issue B							
Reserve for Loans	56,530	3,301	3,301	0	0	53,229	
Reserve for Revitalization Projects	750,000	0	0	0	0	750,000	
414 OCDA (NDAPP), 1992 Issue B, Low/Mod Housing							
Reserve for Loans	40,932	5,137	5,137	0	0	35,795	
425 OCDA Neighborhood Preservation & Development - Construction							Construction
Reserve for Loans	57,317	8,908	8,908	0	0	48,409	
427 OCDA Neighborhood Preservation & Development - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	9,126,392	8,701,392	8,701,392	
Reserve for Operations	8,319,655	8,319,655	8,319,655	0	0	0	
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	27,146,138	8,619,900	17,575,830	15,277,732	14,427,732	23,998,040	

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<u>JOINT POWERS AND PUBLIC AUTHORITY</u>							Debt Service
599 O.C. Special Financing Authority Debt Service Reserve for Debt Service	121,815,240	20,304,234	20,304,234	0	0	101,511,006	
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	121,815,240	20,304,234	20,304,234	0	0	101,511,006	
GRAND TOTAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS	434,574,961	107,914,092	116,854,322	40,560,089	39,730,400	357,451,039	