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

	Estimated			Increases or I	New Reserves/	Total	
	Reserves/	Amount Mod	e Available for		ions to be	Estimated	
	Designations		Cancellation	-	Budget Year	Reserves/	Fund
District and	Balance as	Financing by		FIOVIDED III	Approved/	Designations	General Unless
District and Description - Purpose	of	Recommended	Approved/ Adopted by the	Recommended	Adopted by the	for	Otherwise
Description - Purpose	-	Recommended		Recommended			
	June 30, 2006	(0)	Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FLOOD CONTROL							
400 Flood Control District - General							
General Reserve	12,608,915	0	0	0	0	12,608,915	
Reserve for Capital Projects	66,624,166	0	0	15,271,562	16,271,562	82,895,728	
Reserve for Equipment Replacement	484,135	0	0	0	0	484,135	
Reserve for Inventory of Materials & Supplies	182,330	0	0	0	0	182,330	
404 Flood Control District - Capital							Capital
Reserve for Capital Projects	6,055,532	6,055,532	6,055,532	0	0	0	
Reserve for Land Purchase	35,768,063	14,201,516	14,201,516	0	0	21,566,547	
Reserve for Loans	50,000	0	0	0	0	50,000	
SERVICE AREAS							
405 Harbors, Beaches and Parks CSA No. 26							
General Reserve	0	0	0	4,000,000	4,000,000	4,000,000	
Reserve for Capital Projects	6,963,483	4,989,116	4,989,116	0	0	1,974,367	
Reserve for Inventory of Materials & Supplies	84,363	0	0	0	0	84,363	
Reserve for Operations	10,019,687	0	0	1,500,000	1,500,000	11,519,687	
406 Harbors, Beaches and Parks Capital							Capital
Reserve for Capital Projects	0	0	0	1,203,883	1,203,883	1,203,883	
468 County Service Area #13 - La Mirada							
General Reserve	11,170	869	869	0	0	10,301	
TOTAL SPECIAL DISTRICTS	138,851,844	25,247,033	25,247,033	21,975,445	22,975,445	136,580,256	

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			In arrange or N	New Reserves/	Total	
	Reserves/		e Available for			Estimated	
				-	ions to be	Reserves/	Fund
District and	Designations Balance as	Financing by	Cancellation	Provided in	Budget Year		General Unless
	of	December	Approved/	Decomposided	Approved/	Designations	
Description - Purpose		Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2006		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ASSESSMENT DISTRICTS 433 Golden Lantern Reassess. Dist. 94-1 - Debt Service							Debt Service
	4 700 000	0	0	0	0	4 700 000	Dept Service
Reserve for Contingencies	1,700,000	0	0	0	0	1,700,000	Dabt Camina
507 Irvine Coast Assess. District 88-1 - Debt Service	0 000 000	0	0		0	0.000.000	Debt Service
Reserve for Contingencies	3,000,000	0	0	0	0	3,000,000	
516 Assess. Dist. 01-1 Ziani Project - Debt Service	050.000					150.000	Debt Service
Reserve for Contingencies	250,000	0	0	200,000	200,000	450,000	
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS							Debt Service
Reserve for Contingencies	0	0	0	1,165,000	1,165,000	1,165,000	
551 Assess. Dist. 92-1 Newport Ridge - Debt Service							Debt Service
Reserve for Contingencies	702,239	0	0	50,000	50,000	752,239	
552 Assess. Dist. 92-1 Newport Ridge (B) - Construction							Construction
Reserve for Contingencies	2,150,000	0	0	150,000	150,000	2,300,000	
TOTAL ASSESSMENT DISTRICTS	7,802,239	0	0	1,565,000	1,565,000	9,367,239	
COMMUNITY FACILITIES DISTRICTS							
429 Arbitrage Rebate							
Reserve for Contingencies	0	0	0	1,240,000	1,240,000	1,240,000	
479 CFD 99-1 Series A of 1999 Ladera - Debt Service							Debt Service
Reserve for Contingencies	500,000	0	0	625,775	625,775	1,125,775	
482 Special Mello-Roos Reserve							
Reserve for Contingencies	5,377,757	0	0	0	0	5,377,757	
484 Rancho Santa Margarita CFD 86-2 - Debt Service							Debt Service
Reserve for Contingencies	1,011,625	0	0	442,427	442,427	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	New Reserves/	Total	
	Reserves/	Amount Mad	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, 2006		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(-/	(-)		(-)	(-)	(1)	(-)
COMMUNITY FACILITIES DISTRICTS, Cont.							
487 CFD 2002-1 Ladera - Debt Service							Debt Service
Reserve for Contingencies	1,715,536	0	0	812,957	812,957	2,528,493	
488 S. Margarita CFD 86-1(Series 1988) - Debt Service							Debt Service
Reserve for Contingencies	1,261,349	0	0	219,600	219,600	1,480,949	
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service							Debt Service
Reserve for Contingencies	0	0	0	310,000	310,000	310,000	
492 Mission Viejo CFD 87-3(A) - Debt Service							Debt Service
Reserve for Contingencies	0	0	0	300,000	300,000	300,000	
494 Aliso Viejo CFD 88-1 - Debt Service							Debt Service
Reserve for Contingencies	17,837,094	0	0	3,700,000	3,700,000	21,537,094	
496 Lomas Laguna CFD 88-2 - Debt Service							Debt Service
Reserve for Contingencies	0	0	0	200,000	200,000	200,000	
501 R. Santa Margarita CFD 87-5(A) - Debt Service							Debt Service
Reserve for Contingencies	0	0	0	150,000	150,000	150,000	
503 Portola Hills CFD 87-2(A) - Debt Service							Debt Service
Reserve for Contingencies	1,509,690	0	0	520,000	520,000	2,029,690	
505 Foothill Ranch CFD 87-4 - Debt Service							Debt Service
Reserve for Contingencies	3,448,157	0	0	0	0	3,448,157	
509 R. Santa Margarita CFD 87-5B - Debt Service							Debt Service
Reserve for Contingencies	0	0	0	501,787	501,787	501,787	
511 Baker Ranch CFD 87-6 - Debt Service							Debt Service
Reserve for Contingencies	372,176	0	0	217,667	217,667	589,843	
513 Coto de Caza CFD 87-8 - Debt Service							Debt Service
Reserve for Contingencies	1,500,000	0	0	550,000	550,000	2,050,000	

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 4 of 6 GOVERNING BOARD: Board of Supervisors

Estimated Reserves/ Designations Balance as of June 30, 2006		e Available for Cancellation Approved/	Designati Provided in		Total Estimated Reserves/	
Designations Balance as of	Financing by	Cancellation	-			
Balance as of	-		T TOVIded III			Fund
of	Recommended	Approved		Approved/	Designations	General Unless
-	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
June 30, 2006			Recommended	. ,		Indicated
(2)	(2)	Governing Board	(5)	Governing Board	Budget Year	
(2)	(3)	(4)	(5)	(6)	(7)	(8)
						Debt Service
177 481	0	0	233 208	233 208	410 689	
,	Ũ	Ũ	200,200	200,200	110,000	Debt Service
414 514	0	0	480 000	480 000	894 514	
111,011	Ũ	Ũ	100,000	100,000	001,011	Debt Service
645,215	0	0	450,000	450,000	1.095.215	
	-	-	,	,	.,,	Debt Service
464,861	0	0	540,000	540,000	1.004.861	
	Ũ	Ũ	0.0,000	0.0,000	.,	Debt Service
1.875.200	0	0	875,000	875.000	2,750,200	
.,0.0,200	Ŭ	Ũ	0.0,000	0.0,000	_,: 00,200	Debt Service
911.821	0	0	545,380	545.380	1.457.201	
0,0	Ũ	Ũ	0.0,000	0.0,000	.,,	Debt Service
812.672	0	0	675.000	675.000	1.487.672	
	-	-			.,	Debt Service
0	0	0	535,000	535,000	535,000	
Ũ	Ũ	Ũ	000,000	000,000	000,000	Debt Service
1.553.454	0	0	700.000	700.000	2.253.454	
	0	0				
,500,002	Ŭ	Ű		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	177,481 414,514 645,215 464,861 1,875,200 911,821 812,672 0 1,553,454 41,388,602	414,514 0 645,215 0 464,861 0 1,875,200 0 911,821 0 812,672 0 0 0 1,553,454 0	414,514 0 0 645,215 0 0 464,861 0 0 1,875,200 0 0 911,821 0 0 812,672 0 0 1,553,454 0 0	414,514 0 0 480,000 645,215 0 0 450,000 464,861 0 0 540,000 1,875,200 0 0 875,000 911,821 0 0 645,380 812,672 0 0 535,000 1,553,454 0 0 700,000	414,514 0 0 480,000 480,000 645,215 0 0 450,000 450,000 464,861 0 0 540,000 540,000 1,875,200 0 0 875,000 875,000 911,821 0 0 645,380 545,380 812,672 0 0 675,000 535,000 1,553,454 0 0 700,000 700,000	414,514 0 0 480,000 480,000 894,514 645,215 0 0 450,000 450,000 1,095,215 464,861 0 0 540,000 540,000 1,004,861 1,875,200 0 0 875,000 875,000 2,750,200 911,821 0 0 545,380 545,380 1,457,201 812,672 0 0 675,000 675,000 1,487,672 0 0 0 535,000 535,000 535,000 1,553,454 0 0 700,000 700,000 2,253,454

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 I	New Reserves/	Total	
	Reserves/	Amount Made Available for		Designations to be		Estimated	
	Designations	Financing by Cancellation		Provided in Budget Year		Reserves/	Fund
District and	Balance as	Financing by	Approved/	FIOVIDED III	Approved/	Designations	General Unless
District and Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
Description - Purpose	-	Recommended		Recommended			
	June 30, 2006		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ORANGE COUNTY DEVELOPMENT AGENCIES							
15E OCDA S.A. Heights 1993 Low & Moderate							
Income Housing	4 000 000	0	0	0	0	4 000 000	
Reserve for Loans	1,000,000	0	0	0	0	1,000,000	
171 OCDA Low & Moderate Income Housing							
(SA Heights)							
Reserve for Loans	14,739,874	0	0	0	0	14,739,874	
172 OCDA Debt Service (Santa Ana Heights)							Debt Service
Reserve for Debt Service	4,073,928	1,078,325	1,078,325	0	0	2,995,603	
173 OCDA Santa Ana Heights - Surplus							
Reserve for Land and Improvements							
Held for Resale	1,110,138	0	0	0	0	1,110,138	
Reserve for Revitalization Projects	2,544,070	0	0	0	0	2,544,070	
412 OCDA (NDAPP) Low/Moderate Housing							
1992 Issue A							
Reserve for Loans	236,003	0	0	0	0	236,003	
413 OCDA (NDAPP) Projects, 1992 Issue B							
Reserve for Revitalization Projects	750,000	0	0	0	0	750,000	
414 OCDA (NDAPP), 1992 Issue B, Low/Mod Housing							
Reserve for Loans	30,652	0	0	0	0	30,652	
425 OCDA Neighborhood Preservation &							
Development - Construction							Construction
Reserve for Loans	32,587	0	0	0	0	32,587	

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

						T ()	
	Estimated				New Reserves/	Total	
	Reserves/	Amount Made Available for		Designations 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, 2006		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.							
427 OCDA (NDAPP) - Debt Service							
Reserve for Debt Service	12,829,584	6,474,229	6,474,229	0	0	6,355,355	Debt Service
TOTAL ORANGE COUNTY DEVELOPMENT							
AGENCIES	37,346,836	7,552,554	7,552,554	0	0	29,794,282	
JOINT POWERS AND PUBLIC AUTHORITY							
599 O.C. Special Financing Authority Debt Service							Debt Service
Reserve for Debt Service	101,989,699	19,186,195	19,186,195	0	0	82,803,504	
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	101,989,699	19,186,195	19,186,195	0	0	82,803,504	
GRAND TOTAL DISTRICTS GOVERNED BY THE							
BOARD OF SUPERVISORS	327,379,220	51,985,782	51,985,782	38,364,246	39,364,246	314,757,684	
				, ,			