# 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 N	New Reserves/	Total	
	Reserves/	Amount Made	e Available for		ions to be	Estimated	
	Designations		Cancellation	~	Budget Year	Reserves/	Fund
District and	Balance as	aeg 2)	Approved/	1 1011404 111	Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2007		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	290,510	0	0	0	0	290,510	
Designated for Capital Projects	75,777,393	8,719,972	7,969,972	0	0	67,807,421	
Designated for Equipment Replacement	484,135	0	0	0	0	484,135	
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	0	0	0	15,835,561	15,835,561	15,835,561	
Designated for Land Purchase	21,566,547	0	0	0	0	21,566,547	
SERVICE AREAS							
405 Harbors, Beaches and Parks CSA No. 26							
Reserve for Inventory of Materials & Supplies	215,285	0	0	0	0	215,285	
Designated for Capital Projects	1,974,367	1,974,367	1,974,367	0	0	213,203	
Designated for Operations	11,519,687	0	0	537,521	537,521	12,057,208	
Designated General Reserve	4,000,000	0	0	1,000,000	1,000,000	5,000,000	
406 Harbors, Beaches and Parks Capital	4,000,000		ľ	1,000,000	1,000,000	3,000,000	Capital
Designated for Capital Projects	1,203,883	0	0	4,674,092	4,674,092	5,877,975	Oupital
468 County Service Area #13 - La Mirada	1,200,000			1,07 1,002	1,01 1,002	0,011,010	
Designated General Reserve	10,301	1,100	1,100	0	0	9.201	
TOTAL SPECIAL DISTRICTS	129,701,023	10,695,439	9,945,439	22,047,174	22,047,174	141,802,758	
	1=0,101,0=0	10,000,100	3,5 12, 135	,,,,,,,	,• ,	,,.	
ASSESSMENT DISTRICTS							
507 Irvine Coast Assess. District 88-1 - Debt Serv.							Debt Service
Reserve for Debt Service	0	0	0	6,274,863	6,274,863	6,274,863	
Designated for Contingencies	3,000,000	0	0	0	0	3,000,000	

# 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 2 of 6 GOVERNING BOARD: Board of Supervisors

	Estimated			Incresses or N	New Reserves/	Total	
	Reserves/	Amount Mad	e Available for		ions to be	Estimated	
				•	Budget Year	Reserves/	Fund
District and	Designations Balance as	Financing by	Cancellation Approved/	Piovided III		Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Approved/ Adopted by the	for	Otherwise
Description - Purpose	June 30, 2007	Recommended	Governing Board	Recommended	Governing Board	Budget Year	Indicated
(1)		(2)	_	(5)		•	
(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	0	0	0	531,239	531,239	531,239	
Designated for Contingencies	450,000	0	0	50,000	50,000	500,000	
523 Newport Coast AD 01-1 Group 2 Debt Service							Debt Service
Reserve for Debt Service	0	0	0	794,278	794,278	794,278	
Designated for Contingencies	0	0	0	550,000	550,000	550,000	
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS							Debt Service
Reserve for Debt Service	0	0	0	1,159,931	1,159,931	1,159,931	
Designated for Contingencies	1,165,000	0	0	100,000	100,000	1,265,000	
551 Assess. Dist. 92-1 Newport Ridge - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	102,620	102,620	102,620	
Designated for Contingencies	752,239	0	0	0	0	752,239	
552 Assess. Dist. 92-1 Newport Ridge (B) - Const.							Construction
Designated for Contingencies	2,300,000	0	0	150,000	150,000	2,450,000	
TOTAL ASSESSMENT DISTRICTS	7,667,239	0	0	9,712,931	9,712,931	17,380,170	
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	_ 55. 5556
482 Special Mello-Roos Reserve				Č			
Designated for Contingencies	5,377,757	0	0	0	0	5,377,757	
484 Rancho Santa Margarita CFD 86-2 - Debt Service	2,3,.31			Ĭ		2,3,. 31	Debt Service
Designated for Contingencies	1,454,052	0	0	0	0	1,454,052	
487 CFD 2002-1 Ladera - Debt Service	1, 12 1,002			Č		.,,	Debt Service
Designated for Contingencies	2,528,493	0	0	150,000	150,000	2,678,493	

# 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 I	New Reserves/	Total	
	Reserves/	Amount Made	e Available for		ions to be	Estimated	
	Designations		Cancellation	_	Budget Year	Reserves/	Fund
District and	Balance as	T marioning by	Approved/	1 TOVIGOU III	Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
2 document of the control of the con	June 30, 2007		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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COMMUNITY FACILITIES DISTRICTS, Cont.							
488 S. Margarita CFD 86-1 (Series 1988) - Debt Serv.							Debt Service
Reserve for Debt Service	0	0	0	3,343,694	3,343,694	3,343,694	
Designated for Contingencies	1,480,949	0	0	250,000	250,000	1,730,949	
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	1,196,602	1,196,602	1,196,602	
Designated for Contingencies	310,000	0	0	50,000	50,000	360,000	
492 Mission Viejo CFD 87-3 (A) - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	7,965,101	7,965,101	7,965,101	
Designated for Contingencies	300,000	0	0	500,000	500,000	800,000	
494 Aliso Viejo CFD 88-1 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	17,890,215	17,890,215	17,890,215	
Designated for Contingencies	21,537,094	300,000	300,000	0	0	21,237,094	
496 Lomas Laguna CFD 88-2 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	186,830	186,830	186,830	
Designated for Contingencies	200,000	0	0	0	0	200,000	
501 R. Santa Margarita CFD 87-5(A) - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	1,211,733	1,211,733	1,211,733	
Designated for Contingencies	150,000	0	0	0	0	150,000	
503 Portola Hills CFD 87-2(A) - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	2,669,675	2,669,675	2,669,675	
Designated for Contingencies	2,029,690	0	0	0	0	2,029,690	
505 Foothill Ranch CFD 87-4 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	11,102,831	11,102,831	11,102,831	
Designated for Contingencies	3,448,157	0	0	0	0	3,448,157	
509 Rancho Santa Margarita CFD 87-5B - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	3,737,367	3,737,367	3,737,367	
Designated for Contingencies	501,787	0	0	100,000	100,000	601,787	

# 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			Increases or I	New Reserves/	Total	
	Reserves/	Amount Made Available for		Designations to be		Estimated	
	Designations		Financing by Cancellation		Provided in Budget Year		Fund
District and	Balance as	3 3 3	Approved/		Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2007		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMMUNITY FACILITIES DISTRICTS, Cont.							
511 Baker Ranch CFD 87-6 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	1,037,155	1,037,155	1,037,155	
Designated for Contingencies	589,843	200,000	200,000	0	0	389,843	
513 Coto de Caza CFD 87-8 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	2,905,154	2,905,154	2,905,154	
Designated for Contingencies	2,050,000	0	0	200,000	200,000	2,250,000	
515 Santa Teresita CFD 87-9 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	638,306	638,306	638,306	
Designated for Contingencies	410,689	0	0	0	0	410,689	
517 Rancho Santa Margarita CFD 87-5C - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	1,694,442	1,694,442	1,694,442	
Designated for Contingencies	894,514	0	0	0	0	894,514	
519 Los Alisos CFD 87-7 - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	1,708,117	1,708,117	1,708,117	
Designated for Contingencies	1,095,215	0	0	0	0	1,095,215	
521 R. Santa Margarita CFD 87-5D (A) - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	1,247,699	1,247,699	1,247,699	
Designated for Contingencies	1,004,861	0	0	0	0	1,004,861	
530 CFD 2004-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	2,750,200	0	0	500,000	500,000	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 Serv.							Debt Service
Designated for Contingencies	1,100,000	0	0	0	0	1,100,000	
549 R. S. Marg. CFD 87-5E (A of 1993) - Debt Service							Debt Service
Reserve for Debt Service	0	0	0	1,286,845	1,286,845	1,286,845	
Designated for Contingencies	535,000	0	0	0	0	535,000	

# 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 Available for		Designations to be		Estimated	
	Designations	Financing by Cancellation		Provided in Budget Year		Reserves/	Fund
District and	Balance as	ag 2)	Approved/	1 1011404 111	Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2007		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
. ,		. ,	, ,		. ,	` '	
COMMUNITY FACILITIES DISTRICTS, Cont.							
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	55,142,530	500,000	500,000	61,571,766	61,571,766	116,214,296	
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	9,850,885	0	0	0	0	9,850,885	
172 OCDA Debt Service (Santa Ana Heights)							Debt Service
Reserve for Debt Service	2,995,603	0	0	255,660	255,660	3,251,263	
173 OCDA Santa Ana Heights - Surplus							
Reserve for Land and Improvements - Held for Resale	1,110,137	0	0	0	0	1,110,137	
Designated 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	245,396	0	0	0	0	245,396	
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	1,787,410	0	0	0	0	1,787,410	
425 OCDA Neighborhood Preserv. & Dev Construction							Construction
Reserve for Loans	30,227	0	0	0	0	30,227	
427 OCDA (NDAPP) - Debt Service							Debt Service
Reserve for Debt Service	6,355,355	0	0	15,188,212	15,188,212	21,543,567	
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	26,669,083	0	0	15,443,872	15,443,872	42,112,955	

# 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

	Cating stard			In ore sees a see	Now Dogg :/	Total	
	Estimated Reserves/	Amount Mad	e Available for		New Reserves/ ions to be	Total Estimated	
							Freed
District and	Designations Balance as	Financing by	Cancellation	Provided in	Budget Year	Reserves/	Fund General Unless
District and  Description - Purpose	of	Recommended	Approved/	Recommended	Approved/	Designations for	Otherwise
Description - Purpose		Recommended	Adopted by the	Recommended	Adopted by the		
(4)	June 30, 2007	(0)	Governing Board	(5)	Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
IOINT DOWERS AND DURI IS AUTHORITY							
JOINT POWERS AND PUBLIC AUTHORITY							Daht Camica
599 O.C. Special Financing Authority Debt Service Reserve for Debt Service	07.404.040	20,000,405	20,000,405	0	0	E0 4E0 040	Debt Service
	87,121,318	36,969,105	36,969,105	0	0	50,152,213	
Reserve for Prepaid Costs/Expenses	791,178	0	0	0	0	791,178	
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	87,912,496	36,969,105	36,969,105	0	0	50,943,391	
ODAND TOTAL DISTRICTS COVERNED BY THE							
GRAND TOTAL DISTRICTS GOVERNED BY THE	307,092,371	40.464.544	47 44 4 5 4 4	108,775,743	400 775 740	200 452 570	
BOARD OF SUPERVISORS	307,092,371	48,164,544	47,414,544	108,775,743	108,775,743	368,453,570	
1							