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			Ingragge or N	New Reserves/	Total	
	Reserves/	Amount Made	e Available for		ions to be	Estimated	
	Designations			_	Budget Year	Reserves/	Fund
District and	Balance as	Financing by	Cancellation Approved/	Provided in	Approved/	Designations	General Unless
		December		December	• • • • • • • • • • • • • • • • • • • •	ŭ	
Description - Purpose	of June 30, 2009	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
(4)	*	(2)	Governing Board	(F)	Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FLOOD CONTROL							
400 OC Flood Control							
Reserve for Inventory of Materials & Supplies	218,613	0	0	0	0	218,613	
Reserve for Loans	800,000	0	0	0	0	800,000	
Designated for Equipment Replacement	484,135	0	0	0	0	484,135	
Designated for Capital Projects	129,192,783	20,348,318	20,348,318	0	0	108,844,465	
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	14,262,794	14,262,794	30,098,355	
Designated for Land Purchases	51,222,353	0	0	0	0	51,222,353	
SERVICE AREAS							
405 OC Parks CSA26							
Reserve for Inventory of Materials & Supplies	127,769	0	0	0	0	127,769	
Designated for Operations	12,057,208	0	0	0	0	12,057,208	
Designated for Operations Designated General Reserve	8,000,000	0	0	0	0	8,000,000	
406 OC Parks Capital	0,000,000	Ü	· ·	Ü	O I	0,000,000	Capital
Designated for Capital Projects	18,231,836	150,000	150,000	0	0	18,081,836	Capital
468 County Service Area #13 - La Mirada	10,201,000	100,000	100,000	Ü	O I	10,001,000	
Designated General Reserve	7,601	2,900	2,900	0	0	4,701	
TOTAL SPECIAL DISTRICTS	248,836,773	20,501,218	20,501,218	14,262,794	14,262,794	242,598,349	
	, ,	, ,		. ,			
ASSESSMENT DISTRICTS							
507 Irvine Coast Assess. District 88-1 - Debt Service							Debt Service
Reserve for Debt Service	2,989,721	0	0	0	0	2,989,721	
Designated for Contingencies	6,082,225	0	0	0	0	6,082,225	

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			Increases or N	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, 2009		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ACCECCAMENT DIOTRICTO Com							
ASSESSMENT DISTRICTS, Cont.							Daht Camilaa
516 Assess. Dist. 01-1 Ziani Project - Debt Service	400.005	0	0			400.005	Debt Service
Reserve for Debt Service	466,295	0	0	0	0	466,295	
Designated for Contingencies	564,944	0	0		0	564,944	Debt Service
523 Newport Coast AD 01-1 Group 2 Debt Service	704 070	0		0		704 070	Dept Selvice
Reserve for Debt Service	794,278	0	0	0	0	794,278	
Designated for Contingencies 52T Assess. Dist. 01-1 Newport Coast Conv. #1 - Debt Serv.	550,000	U	0		0	550,000	Debt Service
· ·	020 444	0	0	0	0	020 444	Dept Service
Reserve for Debt Service	830,444	0	0	0	ū	830,444	
Designated for Contingencies	1,447,011	0	0	193,422	193,422	1,640,433	Dalah Camilaa
534 Assess. Dist. 01-1 Group 3 Debt Service	0	0	0	590,718	500 740	500 740	Debt Service
Designated for Contingencies	0	U	0	590,718	590,718	590,718	Debt Service
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	4 004 050	0	0			4 004 050	Dept Service
Designated for Contingencies	1,004,859	0	0	0	0	1,004,859	0
552 Assess. Dist. 92-1 Newport Ridge (B) - Construction	0.450.000	0	0	000 000	000 000	0.050.000	Construction
Designated for Contingencies	2,450,000	0	0	200,000	200,000	2,650,000	
TOTAL ASSESSMENT DISTRICTS	17,179,777	0	0	984,140	984,140	18,163,917	
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	
487 CFD 2002-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	2,678,493	0	0	0	0	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 N	lew Reserves/	Total	
	Reserves/	Amount Made	e Available for	Designati	ons 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, 2009		Governing Board		Governing Board	Budget Year	Indicated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMMUNITY FACILITIES DISTRICTS, Cont.							
488 S. Margarita CFD 86-1 (Series 1988) - Debt Service							Debt Service
Reserve for Debt Service	1,537,608	0	0	0	0	1,537,608	
Designated for Contingencies	3,251,076	0	0	0	0	3,251,076	
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service							Debt Service
Reserve for Debt Service	523,012	0	0	0	0	523,012	
Designated for Contingencies	1,033,590	0	0	0	0	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	777,598	0	0	0	0	777,598	
494 Aliso Viejo CFD 88-1 - Debt Service							Debt Service
Reserve for Debt Service	17,223,430	0	0	0	0	17,223,430	
Designated for Contingencies	20,215,145	725,000	725,000	0	0	19,490,145	
496 Lomas Laguna CFD 88-2 - Debt Service							Debt Service
Reserve for Debt Service	174,324	0	0	0	0	174,324	
Designated for Contingencies	212,506	0	0	0	0	212,506	
501 Rancho Santa Margarita CFD 87-5(A) - Debt Service							Debt Service
Reserve for Debt Service	589,931	0	0	0	0	589,931	
Designated for Contingencies	771,802	0	0	0	0	771,802	
503 Portola Hills CFD 87-2(A) - Debt Service							Debt Service
Reserve for Debt Service	2,539,225	0	0	0	0	2,539,225	
Designated for Contingencies	2,119,401	0	0	0	0	2,119,401	
505 Foothill Ranch CFD 87-4 - Debt Service							Debt Service
Reserve for Debt Service	6,005,203	0	0	0	0	6,005,203	
Designated for Contingencies	7,483,759	0	0	0	0	7,483,759	
509 Rancho Santa Margarita CFD 87-5B - Debt Service							Debt Service
Reserve for Debt Service	2,107,791	0	0	0	0	2,107,791	
Designated for Contingencies	2,297,707	0	0	0	0	2,297,707	

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 N	New Reserves/	Total	
	Reserves/	Amount Made	e Available for	Designati	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, 2009		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	443,665	0	0	0	0	443,665	
Designated for Contingencies	983,333	0	0	0	0	983,333	
513 Coto de Caza CFD 87-8 - Debt Service							Debt Service
Reserve for Debt Service	2,342,713	0	0	0	0	2,342,713	
Designated for Contingencies	2,699,813	0	0	0	0	2,699,813	
515 Santa Teresita CFD 87-9 - Debt Service							Debt Service
Reserve for Debt Service	309,338	0	0	0	0	309,338	
Designated for Contingencies	718,651	0	0	0	0	718,651	
517 Rancho Santa Margarita CFD 87-5C - Debt Service							Debt Service
Reserve for Debt Service	1,234,408	0	0	0	0	1,234,408	
Designated for Contingencies	1,391,144	94,276	94,276	0	0	1,296,868	
519 Los Alisos CFD 87-7 - Debt Service							Debt Service
Reserve for Debt Service	828,802	0	0	0	0	828,802	
Designated for Contingencies	1,724,530	300,000	300,000	0	0	1,424,530	
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service							Debt Service
Reserve for Debt Service	1,026,111	0	0	0	0	1,026,111	
Designated for Contingencies	1,226,449	0	0	0	0	1,226,449	
530 CFD 2004-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	2,587,355	0	0	0	0	2,587,355	
533 CFD 01-1 Ladera - Debt Service							Debt Service
Designated for Contingencies	983,873	0	0	0	0	983,873	
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service							Debt Service
Designated for Contingencies	1,006,689	0	0	0	0	1,006,689	
549 Rancho S. Margarita CFD 87-5E (A of 1993) - Debt Service							Debt Service
Reserve for Debt Service	607,721	0	0	0	0	607,721	
Designated for Contingencies	1,214,124	0	0	0	0	1,214,124	

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

F	* Estimated			Increases or N	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	1 marioning by	Approved/	T TOVIGOU III	Approved/	Designations	General Unless
Description - Purpose	of	Recommended	Adopted by the	Recommended	Adopted by the	for	Otherwise
	June 30, 2009		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	1,931,442	0	0	0	0	1,931,442	
TOTAL COMMUNITY FACILITIES DISTRICTS	111,639,447	1,119,276	1,119,276	0	0	110,520,171	
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	12,347,743	0	0	0	0	12,347,743	
172 OCDA Debt Service (Santa Ana Heights)							Debt Service
Reserve for Debt Service	7,137,911	0	0	9,924,876	9,924,876	17,062,787	
173 OCDA Santa Ana Heights - Surplus							
Reserve for Land & Improvements - Held for Resale	657,305	0	0	0	0	657,305	
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	232,791	0	0	0	0	232,791	
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	2,549,687	0	0	0	0	2,549,687	
425 OCDA Neighborhood Preserv. & Dev Construction							Construction
Reserve for Loans	5,292	0	0	0	0	5,292	
427 OCDA (NDAPP) - Debt Service							Debt Service
Reserve for Debt Service	30,234,931	0	0	6,582,959	6,582,959	36,817,890	
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	57,459,729	0	0	16,507,835	16,507,835	73,967,564	

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

				, .		-	
	* Estimated				lew 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, 2009		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	551,300	0	0	0	0	551,300	
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	50,703,513	0	0	0	0	50,703,513	
GRAND TOTAL DISTRICTS GOVERNED BY THE							
BOARD OF SUPERVISORS	485,819,240	21,620,494	21,620,494	31,754,769	31,754,769	495,953,515	

^{*} Footnote: Actual Reserves/Designations Balance not available at adoption of Final Budget. Actuals are available from County of Orange Auditor-Controller.