

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

FOR FISCAL YEAR 2005-06

| District and<br>Description - Purpose<br><br>(1) | Estimated<br>Reserves/<br>Designations<br>Balance as<br>of<br>June 30, 2005<br><br>(2) | Amount Made Available for<br>Financing by Cancellation |   | Increases or New Reserves/<br>Designations to be<br>Provided in Budget Year |   | Total<br>Estimated<br>Reserves/<br>Designations<br>for<br>Budget Year<br><br>(7) | Fund<br>General Unless<br>Otherwise<br>Indicated<br><br>(8) |
|--|--|--|---|---|---|--|---|
|  |  | Recommended<br><br>(3)                                 | Approved/<br>Adopted by the<br>Governing Board<br><br>(4) | Recommended<br><br>(5)  | Approved/<br>Adopted by the<br>Governing Board<br><br>(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                     | 48,386,759   | 0  | 0   | 10,267,829  | 10,267,829  | 58,654,588   |   |
| Reserve for Equipment Replacement                | 484,135  | 0  | 0   | 0   | 0   | 484,135  |   |
| Reserve for Inventory of Materials & Supplies    | 209,658  | 0  | 0   | 0   | 0   | 209,658  |   |
| 404 Flood Control District - Capital             |  |  |   |   |   |  | Capital   |
| Reserve for Capital Projects                     | 47,574,937   | 41,519,405   | 41,519,405  | 0   | 0   | 6,055,532  |   |
| Reserve for Land Purchase                        | 35,768,063   | 0  | 0   | 0   | 0   | 35,768,063   |   |
| <u>SERVICE AREAS</u>                             |  |  |   |   |   |  |   |
| 405 Harbors, Beaches and Parks CSA No. 26        |  |  |   |   |   |  |   |
| General Reserve                                  | 6,548,893  | 0  | 6,548,893   | 0   | 0   | 0  |   |
| Reserve for Capital Projects                     | 10,040,769   | 0  | 2,957,286   | 685,569   | 0   | 7,083,483  |   |
| Reserve for Equipment Replacement                | 1,757,491  | 0  | 1,757,491   | 0   | 0   | 0  |   |
| Reserve for Inventory of Materials & Supplies    | 90,567   | 0  | 0   | 0   | 0   | 90,567   |   |
| Reserve for Land Purchase                        | 70,448   | 0  | 70,448  | 0   | 0   | 0  |   |
| Reserve for Operations                           | 0  | 0  | 0   | 0   | 10,019,687  | 10,019,687   |   |
| 468 County Service Area #13 - La Mirada          |  |  |   |   |   |  |   |
| General Reserve                                  | 9,528  | 2,000  | 2,000   | 0   | 0   | 7,528  |   |
| 475 County Service Area #20 - La Habra           |  |  |   |   |   |  |   |
| General Reserve                                  | 83,944   | 83,944   | 83,944  | 0   | 0   | 0  |   |
| TOTAL SPECIAL DISTRICTS                          | 163,634,107  | 41,605,349   | 52,939,467  | 10,953,398  | 20,287,516  | 130,982,156  |   |

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| <u>ASSESSMENT DISTRICTS</u>  |  |  |   |   |   |  |   |
| 433 Golden Lantern Reassess. Dist. 94-1 - Debt Service<br>Reserve for Contingencies  | 1,700,000  | 0  | 0   | 0   | 0   | 1,700,000  | Debt Service  |
| 551 Assess. Dist. 92-1 Newport Ridge - Debt Service<br>Reserve for Contingencies     | 702,239  | 0  | 0   | 0   | 0   | 702,239  | Debt Service  |
| 552 Assess. Dist. 92-1 Newport Ridge (B) - Construction<br>Reserve for Contingencies | 2,150,000  | 0  | 0   | 0   | 0   | 2,150,000  | Construction  |
| <b>TOTAL ASSESSMENT DISTRICTS</b>  | <b>4,552,239</b>   | <b>0</b>   | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>4,552,239</b>   |   |
| <u>COMMUNITY FACILITIES DISTRICTS</u>  |  |  |   |   |   |  |   |
| 479 CFD 99-1 Series A of 1999 Ladera - Debt Service<br>Reserve for Contingencies     | 500,000  | 0  | 0   | 0   | 0   | 500,000  | Debt Service  |
| 482 Special Mello-Roos Reserve<br>Reserve for Contingencies                          | 10,337,247   | 0  | 0   | 0   | 0   | 10,337,247   |   |
| 484 Rancho Santa Margarita CFD 86-2 - Debt Service<br>Reserve for Contingencies      | 1,011,625  | 0  | 0   | 0   | 0   | 1,011,625  | Debt Service  |
| 487 CFD 2002-1 Ladera - Debt Service<br>Reserve for Contingencies                    | 1,715,536  | 0  | 0   | 0   | 0   | 1,715,536  | Debt Service  |
| 488 S. Margarita CFD 86-1(Series 1988) - Debt Service<br>Reserve for Contingencies   | 1,261,349  | 0  | 0   | 0   | 0   | 1,261,349  | Debt Service  |
| 494 Aliso Viejo CFD 88-1 - Debt Service<br>Reserve for Contingencies                 | 12,587,094   | 0  | 0   | 0   | 0   | 12,587,094   | Debt Service  |

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| <u>COMMUNITY FACILITIES DISTRICTS, Cont.</u>                                       |  |  |   |   |   |  |   |
| 503 Portola Hills CFD 87-2(A) - Debt Service<br>Reserve for Contingencies          | 1,389,690  | 0  | 0   | 0   | 0   | 1,389,690  | Debt Service  |
| 511 Baker Ranch CFD 87-6 - Debt Service<br>Reserve for Contingencies               | 372,176  | 0  | 0   | 0   | 0   | 372,176  | Debt Service  |
| 515 Santa Teresita CFD 87-9 - Debt Service<br>Reserve for Contingencies            | 177,481  | 0  | 0   | 0   | 0   | 177,481  | Debt Service  |
| 519 Los Alisos CFD 87-7 - Debt Service<br>Reserve for Contingencies                | 545,215  | 0  | 0   | 0   | 0   | 545,215  | Debt Service  |
| 533 CFD 01-1 Ladera - Debt Service<br>Reserve for Contingencies                    | 911,821  | 0  | 0   | 0   | 0   | 911,821  | Debt Service  |
| 547 CFD 00-1 (Series A of 2000) Ladera - Debt Service<br>Reserve for Contingencies | 812,672  | 0  | 0   | 0   | 0   | 812,672  | Debt Service  |
| TOTAL COMMUNITY FACILITIES DISTRICTS   | 31,621,906   | 0  | 0   | 0   | 0   | 31,621,906   |   |
| <u>ORANGE COUNTY DEVELOPMENT AGENCIES</u>  |  |  |   |   |   |  |   |
| 15E OCDA S.A. Heights 1993 Low & Mod<br>Income Housing<br>Reserve for Loans        | 1,000,000  | 0  | 0   | 0   | 0   | 1,000,000  |   |
| 171 OCDA Low & Moderate Income Housing<br>(SA Heights)<br>Reserve for Loans        | 10,270,850   | 0  | 0   | 5,260,089   | 5,260,089   | 15,530,939   |   |

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| <u>ORANGE COUNTY DEVELOPMENT AGENCIES, Cont.</u>   |  |  |   |   |   |  |   |
| 172 OCDA Debt Service (Santa Ana Heights)<br>Reserve for Debt Service                          | 2,563,886  | 0  | 0   | 1,945,437   | 1,945,437   | 4,509,323  | Debt Service  |
| 173 OCDA Santa Ana Heights - Surplus<br>Reserve for Land and Improvements<br>Held for Resale   | 1,109,802  | 0  | 0   | 0   | 0   | 1,109,802  |   |
| Reserve for Revitalization Projects  | 2,544,070  | 0  | 0   | 0   | 0   | 2,544,070  |   |
| 412 OCDA (NDAPP) Low/Moderate Housing<br>1992 Issue A<br>Reserve for Loans                     | 142,222  | 11,592   | 11,592  | 0   | 0   | 130,630  |   |
| 413 OCDA (NDAPP) Projects, 1992 Issue B<br>Reserve for Loans                                   | 48,725   | 0  | 0   | 0   | 0   | 48,725   |   |
| Reserve for Revitalization Projects  | 750,000  | 0  | 0   | 0   | 0   | 750,000  |   |
| 414 OCDA (NDAPP), 1992 Issue B, Low/Mod Housing<br>Reserve for Loans                           | 30,807   | 5,292  | 5,292   | 0   | 0   | 25,515   |   |
| 425 OCDA Neighborhood Preservation &<br>Development - Construction<br>Reserve for Loans        | 41,794   | 9,207  | 9,207   | 0   | 0   | 32,587   | Construction  |
| 427 OCDA Neighborhood Preservation &<br>Development - Debt Service<br>Reserve for Debt Service | 8,701,392  | 0  | 0   | 1,770,648   | 1,770,648   | 10,472,040   | Debt Service  |
| <b>TOTAL ORANGE COUNTY DEVELOPMENT<br/>AGENCIES</b>  | <b>27,203,548</b>  | <b>26,091</b>  | <b>26,091</b>   | <b>8,976,174</b>  | <b>8,976,174</b>  | <b>36,153,631</b>  |   |

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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                                      | 100,841,661  | 0  | 0   | 7,495,396   | 7,495,396   | 108,337,057  |   |
| TOTAL JOINT POWERS AND PUBLIC AUTHORITY                       | 100,841,661  | 0  | 0   | 7,495,396   | 7,495,396   | 108,337,057  |   |
| GRAND TOTAL DISTRICTS GOVERNED BY THE<br>BOARD OF SUPERVISORS | 327,853,461  | 41,631,440   | 52,965,558  | 27,424,968  | 36,759,086  | 311,646,989  |   |