

District Name  (1)	Reserves/ Designations June 30, 2010  (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year  (7)
		Recommended  (3)	Adopted by the Board of Supervisors  (4)	Recommended  (5)	Adopted by the Board of Supervisors  (6)	
<b>FLOOD CONTROL DISTRICT</b>						
400 OC Flood						
Reserve for Loans	800,000	0	0	0	0	800,000
Reserve for Inventory of Materials & Supplies	175,868	0	0	0	0	175,868
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
Designated for Capital Projects	118,818,725	44,820,588	44,820,588	0	0	73,998,137
404 OC Flood - Capital						
Reserve for Loans	75,000	0	0	0	0	75,000
Reserve for Inventory of Materials & Supplies	21,816	0	0	0	0	21,816
Designated for Land Purchases	20,092,353	0	0	0	0	20,092,353
Designated for Capital Projects	30,098,355	0	0	0	0	30,098,355
<b>TOTAL FLOOD CONTROL DISTRICT</b>	<b>183,175,167</b>	<b>44,820,588</b>	<b>44,820,588</b>	<b>0</b>	<b>0</b>	<b>138,354,579</b>
<b>SERVICE AREAS</b>						
405 OC Parks CSA26						
Designated General Reserve	8,000,000	0	0	0	0	8,000,000
Designated for Operations	12,057,208	0	0	0	0	12,057,208
406 OC Parks Capital						
Designated for Capital Projects	18,081,836	250,000	250,000	0	0	17,831,836
468 County Service Area #13 - La Mirada						
Designated General Reserve	3,701	3,701	3,701	0	0	0
<b>TOTAL SERVICE AREAS</b>	<b>38,142,745</b>	<b>253,701</b>	<b>253,701</b>	<b>0</b>	<b>0</b>	<b>37,889,044</b>
<b>ASSESSMENT DISTRICTS</b>						
507 Irvine Coast Assess. District 88-1 - 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

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ASSESSMENT DISTRICTS, Continued						
516 Assess. Dist. 01-1 Ziani Project - Debt Service						
Reserve for Debt Service	466,295	0	0	0	0	466,295
Designated for Contingencies	564,944	0	0	0	0	564,944
523 Newport Coast AD 01-1 Group 2 Debt Service						
Reserve for Debt Service	794,278	0	0	0	0	794,278
Designated for Contingencies	550,000	0	0	175,000	175,000	725,000
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - Debt Service						
Reserve for Debt Service	830,444	0	0	0	0	830,444
Designated for Contingencies	1,589,325	0	0	0	0	1,589,325
534 Assess. Dist. 01-1 Group 3 Debt Service						
Reserve for Debt Service	0	0	0	971,883	971,883	971,883
Designated for Contingencies	590,718	0	0	128,117	128,117	718,835
551 Assess. Dist. 92-1 Newport Ridge - Debt Service						
Designated for Contingencies	1,004,859	0	0	200,000	200,000	1,204,859
552 Assess. Dist. 92-1 Newport Ridge (B) - Construction						
Designated for Contingencies	2,650,000	0	0	0	0	2,650,000
<b>TOTAL ASSESSMENT DISTRICTS</b>	<b>18,112,809</b>	<b>0</b>	<b>0</b>	<b>1,475,000</b>	<b>1,475,000</b>	<b>19,587,809</b>
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						
Designated for Contingencies	800,775	0	0	100,000	100,000	900,775
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						
Designated for Contingencies	1,454,052	0	0	0	0	1,454,052
487 CFD 2002-1 Ladera - Debt Service						
Designated for Contingencies	2,678,493	0	0	0	0	2,678,493

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COMMUNITY FACILITIES DISTRICTS, Continued						
488 Rancho S. Margarita CFD 86-1 (Series 1988) - Debt Service						
Reserve for Debt Service	1,537,608	0	0	0	0	1,537,608
Designated for Contingencies	3,170,074	200,000	200,000	0	0	2,970,074
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service						
Reserve for Debt Service	523,012	153,434	153,434	0	0	369,578
Designated for Contingencies	1,033,590	96,566	96,566	0	0	937,024
492 Mission Viejo CFD 87-3 (A) - Debt Service						
Reserve for Debt Service	7,965,101	4,767,647	4,767,647	0	0	3,197,454
Designated for Contingencies	365,761	0	0	4,167,647	4,167,647	4,533,408
494 Aliso Viejo CFD 88-1 - Debt Service						
Reserve for Debt Service	17,223,430	0	0	0	0	17,223,430
Designated for Contingencies	19,490,145	471,045	471,045	0	0	19,019,100
496 Lomas Laguna CFD 88-2 - 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						
Reserve for Debt Service	589,931	115,385	115,385	0	0	474,546
Designated for Contingencies	746,039	0	0	100,000	100,000	846,039
503 Portola Hills CFD 87-2(A) - Debt Service						
Reserve for Debt Service	2,539,225	0	0	0	0	2,539,225
Designated for Contingencies	2,044,681	300,000	300,000	0	0	1,744,681
505 Foothill Ranch CFD 87-4 - Debt Service						
Reserve for Debt Service	6,005,203	118,965	118,965	0	0	5,886,238
Designated for Contingencies	7,483,759	431,035	431,035	0	0	7,052,724
509 Rancho Santa Margarita CFD 87-5B - Debt Service						
Reserve for Debt Service	2,107,791	72,593	72,593	0	0	2,035,198
Designated for Contingencies	2,297,707	0	0	72,593	72,593	2,370,300

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COMMUNITY FACILITIES DISTRICTS, Continued						
511 Baker Ranch CFD 87-6 - 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						
Reserve for Debt Service	2,342,713	15,259	15,259	0	0	2,327,454
Designated for Contingencies	2,699,813	234,741	234,741	0	0	2,465,072
515 Santa Teresita CFD 87-9 - 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						
Reserve for Debt Service	1,234,408	12,003	12,003	0	0	1,222,405
Designated for Contingencies	1,296,868	0	0	12,003	12,003	1,308,871
519 Los Alisos CFD 87-7 - Debt Service						
Reserve for Debt Service	828,802	0	0	0	0	828,802
Designated for Contingencies	1,424,530	0	0	0	0	1,424,530
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service						
Reserve for Debt Service	1,026,111	17,571	17,571	0	0	1,008,540
Designated for Contingencies	1,226,449	82,429	82,429	0	0	1,144,020
530 CFD 2004-1 Ladera - Debt Service						
Designated for Contingencies	2,587,355	350,000	350,000	0	0	2,237,355
533 CFD 01-1 Ladera - Debt Service						
Designated for Contingencies	983,873	0	0	300,000	300,000	1,283,873
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service						
Designated for Contingencies	1,006,689	0	0	250,000	250,000	1,256,689
549 Rancho S. Margarita CFD 87-5E (A of 1993) - Debt Service						
Reserve for Debt Service	607,721	0	0	0	0	607,721
Designated for Contingencies	1,214,124	0	0	245,000	245,000	1,459,124
555 CFD 2003-1 Ladera - Debt Service						
Designated for Contingencies	1,931,442	100,000	100,000	0	0	1,831,442
<b>TOTAL COMMUNITY FACILITIES DISTRICTS</b>	<b>109,926,849</b>	<b>7,538,673</b>	<b>7,538,673</b>	<b>5,247,243</b>	<b>5,247,243</b>	<b>107,635,419</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES  
RESERVES/DESIGNATIONS  
FISCAL YEAR 2010-11

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<b>ORANGE COUNTY DEVELOPMENT AGENCIES</b>						
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	14,335,183	0	0	0	0	14,335,183
172 OCDA Debt Service (Santa Ana Heights) Reserve for Debt Service	10,307,098	0	0	5,139,194	5,139,194	15,446,292
173 OCDA Santa Ana Heights - Surplus Reserve for Land & Improvements - Held for Resale Designated for Revitalization Projects	573,536 2,544,070	0 0	0 0	0 0	0 0	573,536 2,544,070
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A Reserve for Loans	220,878	0	0	0	0	220,878
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	2,503,090	0	0	0	0	2,503,090
427 OCDA (NDAPP) - Debt Service Reserve for Debt Service	35,485,131	0	0	7,619,934	0	35,485,131
<b>TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES</b>	<b>67,718,985</b>	<b>0</b>	<b>0</b>	<b>12,759,128</b>	<b>5,139,194</b>	<b>72,858,179</b>
<b>TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS</b>	<b>417,076,555</b>	<b>52,612,962</b>	<b>52,612,962</b>	<b>19,481,371</b>	<b>11,861,437</b>	<b>376,325,030</b>