

District Name  (1)	Reserves/ Designations June 30, 2011  (2)	Decrease 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	322,532	0	0	0	0	322,532
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	85,518,996	6,542,853	6,542,853	0	0	78,976,143
404 OC Flood - Capital						
Reserve for Loans	75,000	0	0	0	0	75,000
Designated for Land Purchases	20,092,353	0	0	0	0	20,092,353
Designated for Maintenance & Construction	756,228	0	0	0	0	756,228
Designated for Capital Projects	30,098,355	4,274,088	4,274,088	0	0	25,824,267
<b>TOTAL FLOOD CONTROL DISTRICT</b>	<b>150,756,513</b>	<b>10,816,941</b>	<b>10,816,941</b>	<b>0</b>	<b>0</b>	<b>139,939,572</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	8,112,528	0	0	0	0	8,112,528
406 OC Parks Capital						
Designated for Capital Projects	17,831,836	12,098,451	12,098,451	1,600,000	1,600,000	7,333,385
<b>TOTAL SERVICE AREAS</b>	<b>33,944,364</b>	<b>12,098,451</b>	<b>12,098,451</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>23,445,913</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
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

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<b>ASSESSMENT DISTRICTS, Continued</b>						
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	725,000	175,000	175,000	0	0	550,000
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	100,000	100,000	0	0	1,489,325
534 Assess. Dist 01-1 Group 3 Debt Service						
Reserve for Debt Service	971,883	0	0	0	0	971,883
Designated for Contingencies	718,835	0	0	0	0	718,835
551 Assess. Dist. 92-1 Newport Ridge - Debt Service						
Designated for Contingencies	1,204,859	50,000	50,000	0	0	1,154,859
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>19,587,809</b>	<b>325,000</b>	<b>325,000</b>	<b>0</b>	<b>0</b>	<b>19,262,809</b>
<b>COMMUNITY FACILITIES DISTRICTS</b>						
429 Arbitrage Rebate						
Designated for Contingencies	1,240,000	1,240,000	1,240,000	0	0	0
479 CFD 99-1 Series A of 1999 Ladera - Debt Service						
Designated for Contingencies	900,775	100,000	100,000	0	0	800,775
482 Special Mello-Roos Reserve						
Designated for Contingencies	5,377,757	5,369,765	5,369,765	0	0	7,992
484 Rancho Santa Margarita CFD 86-2 - Debt Service						
Designated for Contingencies	1,454,052	0	0	300,000	300,000	1,754,052
487 CFD 2002-1 Ladera - Debt Service						
Designated for Contingencies	2,678,493	0	0	0	0	2,678,493
488 Rancho Santa 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	2,970,074	0	0	0	0	2,970,074

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COMMUNITY FACILITIES DISTRICTS, Continued						
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service						
Reserve for Debt Service	369,578	109,071	109,071	0	0	260,507
Designated for Contingencies	937,024	90,929	90,929	0	0	846,095
492 Mission Viejo CFD 87-3 (A) - Debt Service						
Reserve for Debt Service	3,197,454	469,978	469,978	0	0	2,727,476
Designated for Contingencies	4,533,408	0	0	269,978	269,978	4,803,386
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	19,019,100	5,450,000	5,450,000	0	0	13,569,100
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	474,546	81,964	81,964	0	0	392,582
Designated for Contingencies	846,039	68,036	68,036	0	0	778,003
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	1,744,681	0	0	0	0	1,744,681
505 Foothill Ranch CFD 87-4 - Debt Service						
Reserve for Debt Service	5,886,238	81,840	81,840	0	0	5,804,398
Designated for Contingencies	7,052,724	0	0	81,840	81,840	7,134,564
509 Rancho Santa Margarita CFD 87-5B - Debt Service						
Reserve for Debt Service	2,035,198	50,083	50,083	0	0	1,985,115
Designated for Contingencies	2,370,300	49,917	49,917	0	0	2,320,383
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	2,327,454	3,380	3,380	0	0	2,324,074
Designated for Contingencies	2,465,072	0	0	3,380	3,380	2,468,452

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COMMUNITY FACILITIES DISTRICTS, Continued						
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	1,222,405	5,161	5,161	0	0	1,217,244
Designated for Contingencies	1,308,871	0	0	5,161	5,161	1,314,032
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	1,008,540	5,926	5,926	0	0	1,002,614
Designated for Contingencies	1,144,020	0	0	5,926	5,926	1,149,946
530 CFD 2004-1 Ladera - Debt Service						
Designated for Contingencies	2,237,355	0	0	0	0	2,237,355
533 CFD 01-1 Ladera - Debt Service						
Designated for Contingencies	1,283,873	0	0	0	0	1,283,873
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service						
Designated for Contingencies	1,256,689	0	0	50,000	50,000	1,306,689
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service						
Reserve for Debt Service	607,721	0	0	0	0	607,721
Designated for Contingencies	1,459,124	0	0	0	0	1,459,124
555 CFD 2003-1 Ladera - Debt Service						
Designated for Contingencies	1,831,442	0	0	0	0	1,831,442
<b>TOTAL COMMUNITY FACILITIES DISTRICTS</b>	<b>107,635,419</b>	<b>13,176,050</b>	<b>13,176,050</b>	<b>716,285</b>	<b>716,285</b>	<b>95,175,654</b>
ORANGE COUNTY DEVELOPMENT AGENCIES						
171 OCDA Low & Moderate Income Housing (S.A. Heights)						
Reserve for Loans	14,621,046	0	0	0	0	14,621,046
172 OCDA Debt Service (Santa Ana Heights)						
Reserve for Debt Service	12,684,259	2,106,341	2,106,341	0	0	10,577,918

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ORANGE COUNTY DEVELOPMENT AGENCIES, Continued						
173 OCDA Santa Ana Heights - Surplus						
Reserve for Land & Improvements - Held for Resale	573,536	0	0	0	0	573,536
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	201,303	0	0	0	0	201,303
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	2,500,378	0	0	0	0	2,500,378
427 OCDA (NDAPP) - Debt Service						
Reserve for Debt Service	35,485,131	0	0	0	0	35,485,131
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	69,359,722	2,106,341	2,106,341	0	0	67,253,381
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	381,283,828	38,522,783	38,522,783	2,316,285	2,316,285	345,077,330