

(With Supplemental Data Affecting Reserve/Designation Totals)

FOR FISCAL YEAR 2009-10

Description (1)	* Estimated Reserves/ Designations Balance as of June 30, 2009 (2)	Amount Made Available for Financing by Cancellation		Increases or New Reserves/ Designations to be Provided in Budget Year		Total Estimated Reserves/ Designations for Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted by the Governing Board (4)	Recommended (5)	Approved/ Adopted by the Governing Board (6)		
<u>COUNTYWIDE FUNDS</u>							
General Fund							
Reserve for Inventory of Material & Supplies	612,112	0	0	0	0	612,112	Gen. Fund
Reserve for Cash Difference	8,870	0	0	0	0	8,870	Gen. Fund
Reserve for Imprest Cash	1,368,075	0	0	0	0	1,368,075	Gen. Fund
Reserve for Loans	100,000	0	0	0	0	100,000	Gen. Fund
Designated for Capital Projects	14,087,416	2,442,531	2,442,531	0	0	11,644,885	Gen. Fund
Designated for Contingencies	61,300,000	0	0	0	0	61,300,000	Gen. Fund
Designated for Operations	1,713,508	0	0	0	0	1,713,508	Gen. Fund
Designated for Operations (Strategic Plan)	126,202,009	25,037,598	29,023,648	0	0	97,178,361	Gen. Fund
Santa Ana Regional Centre Lease Conveyance							
Designated for Operations	5,211,761	0	0	1,249,285	1,249,285	6,461,046	102
County Tidelands - Newport Bay							
Designated for Capital Projects	263,993	0	0	520,000	520,000	783,993	106
Remittance Processing Equipment Replacement							
Designated for (New) Equipment Purchase	763,724	144,939	144,939	0	0	618,785	107
OC Dana Point Harbor							
Reserve for Loans	2,083,000	0	0	0	0	2,083,000	108
Designated for Capital Projects	3,849,604	0	0	0	0	3,849,604	108
Designated for Maintenance & Construction	2,500,000	0	0	0	0	2,500,000	108
Designated for Revitalization Projects	19,620,428	0	0	0	0	19,620,428	108

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<u>COUNTYWIDE FUNDS, Cont.</u>							
Building and Safety							
Designated for Operations	1,218,592	0	0	0	0	1,218,592	113
OC Road							
Reserve for Inventory of Material & Supplies	95,544	0	0	0	0	95,544	115
Designated for Future Road Projects	12,493,940	0	0	740,259	740,259	13,234,199	115
Narcotic Forfeiture and Seizure							
Designated for Operations	595,500	0	0	685,000	685,000	1,280,500	116
OC Housing Authority - Operating Reserve							
Reserve for Loans	7,624,131	0	0	0	0	7,624,131	117
Designated for Administration Fees	7,757,807	0	0	0	0	7,757,807	117
Motor Vehicle Theft Task Force							
Designated for Operations	2,413,739	250,000	250,000	0	0	2,163,739	122
Property Tax Administration State Grant							
Designated for Operations	1,683,538	1,190,876	1,190,876	0	0	492,662	127
Clerk-Recorder's Special Revenue							
Designated for Operations	8,063,942	6,563,942	6,563,942	0	0	1,500,000	12D
Proposition 64 - Consumer Protection							
Designated for Operations	4,940,000	4,940,000	4,940,000	0	0	0	12H

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS  
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<u>COUNTYWIDE FUNDS, Cont.</u>							
Assessor Property Characteristics Revenue Designated for Operations	186,724	0	0	0	0	186,724	12P
Medi-Cal Admin. Activities/Targeted Case Mgmt. Designated for Operations	983,429	0	0	0	0	983,429	138
State Criminal Alien Assistance Program (SCAAP) Designated for Operations	5,000,000	5,000,000	5,000,000	0	0	0	13P
HCA Interest Bearing Purpose Restricted Revenue Designated for Operations	10,847,248	0	0	0	0	10,847,248	13U
HCA Realignment Designated for Operations	6,700,000	2,990,851	2,990,851	0	0	3,709,149	13W
Mental Health Services Act Designated for Operations	31,327,623	0	0	0	0	31,327,623	13Y
Air Quality Improvement Designated for Operations	407,798	350,000	350,000	0	0	57,798	140
Jail Commissary Reserve for Inventory of Material & Supplies	380,000	0	0	0	0	380,000	143
Designated for Operations	200,000	0	0	0	0	200,000	143

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<u>COUNTYWIDE FUNDS, Cont.</u>							
Revenue Neutrality Designated for Contingencies	22,545,600	0	0	1,295,000	1,295,000	23,840,600	145
Indemnification Reserve Designated for Administration Fees	1,282,290	0	0	0	0	1,282,290	14Y
CEO Single Family Housing Reserve for Loans	1,334,101	0	0	0	0	1,334,101	15B
OC Housing Reserve for Land & Improvements - Held for Resale	144,645	0	0	0	0	144,645	15G
Reserve for Imprest Cash	7,500	0	0	0	0	7,500	15G
CalHome Program Reuse Reserve for Loans	440,000	0	0	0	0	440,000	15H
Pension Obligation Bonds Debt Service Reserve for Debt Service	122,002,213	6,019,109	6,019,109	0	0	115,983,104	15J
Limestone Regional Park Mitigation Endowment Reserve for Debt Service	2,196	0	0	0	0	2,196	15K
Designated General Reserve	135,728	0	0	10,899	10,899	146,627	15K
Delta Special Revenue Reserve for Imprest Cash	5,000	0	0	0	0	5,000	15N

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<u>COUNTYWIDE FUNDS, Cont.</u>							
Pension Obligation Bond Amortization Reserve for Prepaid Costs/Expenses	163,111,017	0	0	0	0	163,111,017	15Q
El Toro Improvement Fund Reserve for Non-County Funds	1,823,828	0	0	0	0	1,823,828	15T
Strategic Priority - Affordable Housing Reserve for Loans	4,511,384	0	0	0	0	4,511,384	15U
1996 Recovery Certificates of Participation (A) Reserve for Debt Service	3,468,042	0	0	0	0	3,468,042	15W
<b>TOTAL COUNTYWIDE FUNDS</b>	<b>663,417,600</b>	<b>54,929,846</b>	<b>58,915,896</b>	<b>4,500,443</b>	<b>4,500,443</b>	<b>609,002,146</b>	
<u>LESS THAN COUNTYWIDE FUNDS</u>							
OC Public Libraries Reserve for Cash Difference	300	0	0	0	0	300	120
Reserve for Imprest Cash	53,000	0	0	0	0	53,000	120
Designated Equipment Replacement	300,000	0	0	300,000	300,000	600,000	120
Designated for Contingencies	2,767,000	0	0	250,000	250,000	3,017,000	120
<b>TOTAL LESS THAN COUNTYWIDE FUNDS</b>	<b>3,120,300</b>	<b>0</b>	<b>0</b>	<b>550,000</b>	<b>550,000</b>	<b>3,670,300</b>	
<b>GRAND TOTAL</b>	<b>666,537,900</b>	<b>54,929,846</b>	<b>58,915,896</b>	<b>5,050,443</b>	<b>5,050,443</b>	<b>612,672,446</b>	

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