

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2014-15

District/Agency Name (1)	*Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
FLOOD CONTROL DISTRICT						
400 OC Flood						
Nonspendable for Inventory	315,720	0	0	0	0	315,720
Restricted	125,696,962	21,366,554	21,366,554	0	0	104,330,408
403 OC Santa Ana River						
Restricted	68,035	67,950	67,950	0	0	85
404 OC Flood - Capital						
Restricted	127,548,584	33,978,585	33,978,585	0	0	93,569,999
TOTAL FLOOD CONTROL DISTRICT	253,629,301	55,413,089	55,413,089	0	0	198,216,212
LANDSCAPE AND LIGHTING DISTRICT						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	2,007,032	2,007,032	2,007,032	0	0	0
TOTAL LANDSCAPE AND LIGHTING DISTRICT	2,007,032	2,007,032	2,007,032	0	0	0
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	54,078,972	28,578,971	28,578,971	0	0	25,500,001
406 OC Parks Capital						
Restricted	13,829,648	8,946,263	8,946,263	5,000,000	5,000,000	9,883,385
468 County Service Area #13 - La Mirada						
Restricted	6,415	6,415	6,415	0	0	0
475 County Service Area #20 - La Habra						
Restricted	190,609	190,403	190,403	0	0	206
477 County Service Area #22 - East Yorba Linda						
Restricted	66,726	66,726	66,726	0	0	0
TOTAL SERVICE AREAS	68,172,370	37,788,778	37,788,778	5,000,000	5,000,000	35,383,592
ASSESSMENT DISTRICTS						
431 Special Assessment-Top of the World Improvement						
Restricted	54,615	53,700	53,700	0	0	915

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ASSESSMENT DISTRICTS, Continued						
433 Golden Lantern Reassess. Dist. 94-1 - Debt Serv. Restricted	10,918	10,850	10,850	0	0	68
507 Irvine Coast Assess. District 88-1 - Debt Serv. Restricted for Debt Service	9,249,795	5,144,999	5,144,999	0	0	4,104,796
516 Assess. Dist. 01-1 Ziani Project - Debt Service Restricted for Debt Service	892,911	888,060	888,060	0	0	4,851
523 Newport Coast AD 01-1 Group 2 Debt Service Restricted for Debt Service	1,442,729	1,339,615	1,339,615	0	0	103,114
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS Restricted for Debt Service	2,307,846	2,234,000	2,234,000	0	0	73,846
534 Assess. Dist. 01-1 Group 3 Debt Service Restricted for Debt Service	1,725,400	1,688,300	1,688,300	0	0	37,100
536 Newport Coast AD 01-1 Grp 4 Conversion Debt Svc. Restricted for Debt Service	913,218	884,580	884,580	0	0	28,638
550 Assess. Dist. 92-1 Newport Ridge - Construction Restricted	12,996	12,350	12,350	0	0	646
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Restricted for Debt Service	3,823,680	3,793,410	3,793,410	0	0	30,270
552 Assess. Dist. 92-1 Newport Ridge (B) - Const. Restricted	274,492	253,800	253,800	0	0	20,692
TOTAL ASSESSMENT DISTRICTS	20,708,600	16,303,664	16,303,664	0	0	4,404,936
COMMUNITY FACILITIES DISTRICTS						
429 Arbitrage Rebate Restricted	937	590	590	0	0	347
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Restricted for Debt Service	1,024,863	1,020,850	1,020,850	0	0	4,013
481 R. Santa Margarita CFD 86-2 (A of 1998) - Const. Restricted	7,734	0	0	0	0	7,734

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COMMUNITY FACILITIES DISTRICTS, Continued						
482 Special Mello-Roos Reserve Restricted	102,737	0	0	0	0	102,737
484 Rancho Santa Margarita CFD 86-2 - Debt Service Restricted for Debt Service	1,611,156	1,590,873	1,590,873	0	0	20,283
486 CFD 2002-1 Ladera - Construction Restricted	61,084	60,000	60,000	0	0	1,084
487 CFD 2002-1 Ladera - Debt Service Restricted for Debt Service	466,199	145,772	145,772	0	0	320,427
488 R.S. Margarita CFD 86-1 (Series 1988) - Debt Svc Restricted for Debt Service	5,898,060	1,123,545	1,123,545	0	0	4,774,515
490 Dimensions/Serrano Creek CFD 87-1 - Debt Service Restricted for Debt Service	423,679	203,917	203,917	0	0	219,762
492 Mission Viejo CFD 87-3 (A) - Debt Service Restricted for Debt Service	7,681,998	7,600,400	7,600,400	0	0	81,598
494 Aliso Viejo CFD 88-1 - Debt Service Restricted for Debt Service	391,607	388,500	388,500	0	0	3,107
496 Lomas Laguna CFD 88-2 - Debt Service Restricted for Debt Service	15,905	14,500	14,500	0	0	1,405
497 Lomas Laguna CFD 88-2 - Construction Restricted	193	0	0	0	0	193
501 R. Santa Margarita CFD 87-5 (A) - Debt Service Restricted for Debt Service	1,200,569	1,127,439	1,127,439	0	0	73,130
503 Portola Hills CFD 87-2 (A) - Debt Service Restricted for Debt Service	382,007	355,500	355,500	0	0	26,507
505 Foothill Ranch CFD 87-4 - Debt Service Restricted for Debt Service	16,687,005	3,361,810	3,361,810	0	0	13,325,195
509 Rancho Santa Margarita CFD 87-5B - Debt Service Restricted for Debt Service	4,510,548	4,493,935	4,493,935	0	0	16,613
510 Baker Ranch CFD 87-6 - Construction Restricted	258	0	0	0	0	258

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COMMUNITY FACILITIES DISTRICTS, Continued						
511 Baker Ranch CFD 87-6 - Debt Service Restricted for Debt Service	204,269	203,700	203,700	0	0	569
513 Coto De Caza CFD 87-8 - Debt Service Restricted for Debt Service	6,149,027	6,127,880	6,127,880	0	0	21,147
514 Santa Teresita CFD 87-9 - Construction Restricted	39	0	0	0	0	39
515 Santa Teresita CFD 87-9 - Debt Service Restricted for Debt Service	414,821	412,300	412,300	0	0	2,521
517 Rancho Santa Margarita CFD 87-5C - Debt Service Restricted for Debt Service	2,837,004	2,795,772	2,795,772	0	0	41,232
519 Los Alisos CFD 87-7 - Debt Service Restricted for Debt Service	2,400,690	2,398,985	2,398,985	0	0	1,705
521 R. Santa Margarita CFD 87-5D (A) - Debt Service Restricted for Debt Service	2,269,316	2,237,265	2,237,265	0	0	32,051
528 Mission Viejo CFD 87-3 (A of 1990) - Construct. Restricted	50	0	0	0	0	50
529 CFD 2004-1 Ladera - Construction Restricted	20,365,805	17,383,000	17,383,000	0	0	2,982,805
530 CFD 2004-1 Ladera - Debt Service Restricted for Debt Service	2,205,397	2,109,411	2,109,411	0	0	95,986
532 CFD 01-1 Ladera - Construction Restricted	46	0	0	0	0	46
533 CFD 01-1 Ladera - Debt Service Restricted for Debt Service	1,516,443	1,509,605	1,509,605	0	0	6,838
542 Santa Teresita CFD 87-9 (A of 1991) - Construct. Restricted	125,092	0	0	0	0	125,092
546 CFD 00-1 (Series A of 2000) Ladera - Construct. Restricted	210	0	0	0	0	210
547 CFD 00-1 (Series A of 2000) Ladera - Debt Serv. Restricted for Debt Service	1,492,388	1,483,224	1,483,224	0	0	9,164

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COMMUNITY FACILITIES DISTRICTS, Continued						
549 R. S. Marg CFD 87-5E (A of 1993) - Debt Service Restricted for Debt Service	2,141,203	2,129,335	2,129,335	0	0	11,868
553 Foothill Ranch CFD 87-4 (A of 1994) - Construct. Restricted	45	0	0	0	0	45
554 CFD 2003-1 Ladera - Construction Restricted	44,341	44,000	44,000	0	0	341
555 CFD 2003-1 Ladera - Debt Service Restricted for Debt Service	2,362,649	2,348,343	2,348,343	0	0	14,306
556 R.S. Marg CFD 87-5C (A of 1994) - Const. Restricted	35	0	0	0	0	35
558 Coto De Caza CFD 87-8 (A of 1994) - Construct. Restricted	33	0	0	0	0	33
TOTAL COMMUNITY FACILITIES DISTRICTS	84,995,442	62,670,451	62,670,451	0	0	22,324,991
ORANGE COUNTY DEVELOPMENT AGENCIES						
170 Housing Asset Fund Restricted	27,749,968	10,317,535	10,317,535	0	0	17,432,433
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	27,749,968	10,317,535	10,317,535	0	0	17,432,433
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority Restricted	210,720	0	0	114,200	114,200	324,920
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	210,720	0	0	114,200	114,200	324,920
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	457,473,433	184,500,549	184,500,549	5,114,200	5,114,200	278,087,084

*Footnote: Actual Obligated Fund Balance not available at time of adoption. Actuals are available from County of Orange Auditor-Controller.