

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2023-24

Actual
Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
FLOOD CONTROL DISTRICT					
400 OC Flood	187,339,749	(15,415,330)	202,755,079	0	0
401 OC Flood - Capital Improvement Projects	23,224,888	(1,000,000)	24,224,888	0	0
404 OC Flood- Santa Ana River Mainstem/Prado Dam Capital Project	133,747,515	3,682,287	130,065,228	0	0
TOTAL FLOOD CONTROL DISTRICT	344,312,152	(12,733,043)	357,045,195	0	0
LANDSCAPING AND LIGHTING ASSESSMENT					
459 N. Tustin Landscape & Lighting Assessment Dist.	5,401,288	0	5,401,288	0	0
TOTAL LANDSCAPING AND LIGHTING ASSESSMENT	5,401,288	0	5,401,288	0	0
SERVICE AREAS					
405 OC Parks CSA26	51,595,669	13,695,942	37,899,727	0	0
406 OC Parks Capital	25,825,241	2,271,601	23,553,640	0	0
468 County Service Area #13 - La Mirada	10,375	0	10,375	0	0
477 County Service Area #22 - East Yorba Linda	82,065	0	82,065	0	0
TOTAL SERVICE AREAS	77,513,350	15,967,543	61,545,807	0	0

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ASSESSMENT DISTRICTS					
431 Special Assessment - Top of the World Improvement	13,866	0	13,866	0	0
433 Golden Lantern Reassess. District 94-1 - Debt Service	361,001	0	361,001	0	0
507 Irvine Coast Assess. District 88-1 - Debt Service	18,716	0	18,716	0	0
516 Assess. Dist. 01-1 Ziani Project - Debt Service	384,190	360	383,830	0	0
523 Newport Coast AD 01-1 Group 2 Debt Service	720,526	1	720,525	0	0
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	1,154,809	981	1,153,828	0	0
534 Assess. District 01-1 Group 3 Debt Service	896,503	770	895,733	0	0
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	814,655	1,584	813,071	0	0
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	17,261	0	17,261	0	0
TOTAL ASSESSMENT DISTRICTS	4,381,527	3,696	4,377,831	0	0
COMMUNITY FACILITIES DISTRICTS					
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,447,728	0	1,447,728	0	0
487 CFD 2002-1 Ladera - Debt Service	32,319,572	0	32,319,572	0	0
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	24,820	0	24,820	0	0
492 Mission Viejo CFD 87-3 (A) - Debt Service	55,190	0	55,190	0	0
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service	18,048	0	18,048	0	0
505 Foothill Ranch CFD 87-4 - Debt Service	20,865	0	20,865	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service	27,605	0	27,605	0	0
513 Coto De Caza CFD 87-8 - Debt Service	17,073	0	17,073	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service	30,765	0	30,765	0	0
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	29,719	0	29,719	0	0

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COMMUNITY FACILITIES DISTRICTS					
530 CFD 2004-1 Ladera - Debt Service	47,254,479	0	47,254,479	0	0
533 CFD 01-1 Ladera - Debt Service	1,884,259	0	1,884,259	0	0
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	11,973,731	1,736	11,971,995	0	0
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,795,625	0	1,795,625	0	0
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	17,531	0	17,531	0	0
555 CFD 2003-1 Ladera - Debt Service	27,084,048	0	27,084,048	0	0
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	12,062,907	0	12,062,907	0	0
561 CFD 2017-1 RMV (Village of Esencia) Construction	0	0	0	0	0
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	9,816,915	0	9,816,915	0	0
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,297,835	0	2,297,835	0	0
565 CFD 2021-1 RMV (Rienda) Construction Fund	76,029,283	0	76,029,283	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service	14,645,560	0	14,645,560	0	0
TOTAL COMMUNITY FACILITIES DISTRICTS	238,853,558	1,736	238,851,822	0	0
ORANGE COUNTY DEVELOPMENT AGENCIES					
170 Housing Asset Fund	29,324,626	0	29,324,626	0	0
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	29,324,626	0	29,324,626	0	0
JOINT POWER AUTHORITY					
590 In-Home Supportive Services Public Authority	2,306,720	0	2,306,720	0	0
TOTAL JOINT POWER AUTHORITY	2,306,720	0	2,306,720	0	0

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TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY BOARD OF SUPERVISORS	702,093,221	3,239,932	698,853,289	0	0

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