

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

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		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	411,970	0	0	0	0	411,970
Restricted	202,343,109	63,587,075	63,587,075	0	0	138,756,034
401 OC Flood - Capital Improvement Projects						
Restricted	24,224,888	0	0	0	0	24,224,888
404 OC Flood- Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	130,065,228	45,836,078	45,836,078	0	0	84,229,150
TOTAL FLOOD CONTROL DISTRICT	357,045,195	109,423,153	109,423,153	0	0	247,622,042
LANDSCAPE AND LIGHTING DISTRICTS						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	5,401,288	3,159,224	3,159,224	0	0	2,242,064
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	5,401,288	3,159,224	3,159,224	0	0	2,242,064
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	37,899,727	14,226,360	14,226,360	0	0	23,673,367
406 OC Parks Capital						
Restricted	23,553,640	2,413,531	2,413,531	0	0	21,140,109
468 County Service Area #13 - La Mirada						
Restricted	10,375	10,375	10,375	0	0	0
477 County Service Area #22 - East Yorba Linda						
Restricted	82,065	2,697	2,697	0	0	79,368
TOTAL SERVICE AREAS	61,545,807	16,652,963	16,652,963	0	0	44,892,844

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

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		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)	
ASSESSMENT DISTRICTS						
431 Special Assessment - Top of the World Improvement Restricted	13,866	13,727	13,727	0	0	139
433 Golden Lantern Reassess. District 94-1 - Debt Service Restricted	361,001	345,500	345,500	0	0	15,501
507 Irvine Coast Assess. District 88-1 - Debt Service Restricted for Debt Service	18,716	18,665	18,665	0	0	51
516 Assess. Dist. 01-1 Ziani Project - Debt Service Restricted for Debt Service	383,830	195,000	195,000	0	0	188,830
523 Newport Coast AD 01-1 Group 2 Debt Service Restricted for Debt Service	720,525	491,000	491,000	0	0	229,525
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS Restricted	1,153,828	490,015	490,015	0	0	663,813
534 Assess. District 01-1 Group 3 Debt Service Restricted for Debt Service	895,733	488,000	488,000	0	0	407,733
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service Restricted for Debt Service	813,071	741,200	741,200	0	0	71,871
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Restricted for Debt Service	17,261	17,250	17,250	0	0	11
TOTAL ASSESSMENT DISTRICTS	4,377,831	2,800,357	2,800,357	0	0	1,577,474
COMMUNITY FACILITIES DISTRICTS						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Restricted for Debt Service	1,447,728	586,450	586,450	0	0	861,278
487 CFD 2002-1 Ladera - Debt Service Restricted for Debt Service	32,319,572	28,310,000	28,310,000	0	0	4,009,572
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service Restricted for Debt Service	24,820	24,765	24,765	0	0	55

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

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		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)	
COMMUNITY FACILITIES DISTRICTS						
492 Mission Viejo CFD 87-3 (A) - Debt Service Restricted for Debt Service	55,190	55,190	55,190	0	0	0
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service Restricted for Debt Service	18,048	18,015	18,015	0	0	33
505 Foothill Ranch CFD 87-4 - Debt Service Restricted for Debt Service	20,865	20,793	20,793	0	0	72
509 Rancho Santa Margarita CFD 87-5B - Debt Service Restricted for Debt Service	27,605	27,565	27,565	0	0	40
513 Coto De Caza CFD 87-8 - Debt Service Restricted for Debt Service	17,073	17,015	17,015	0	0	58
517 Rancho Santa Margarita CFD 87-5C - Debt Service Restricted for Debt Service	30,765	30,730	30,730	0	0	35
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service Restricted for Debt Service	29,719	29,680	29,680	0	0	39
530 CFD 2004-1 Ladera - Debt Service Restricted for Debt Service	47,254,479	40,504,170	40,504,170	0	0	6,750,309
533 CFD 01-1 Ladera - Debt Service Restricted for Debt Service	1,884,259	667,250	667,250	0	0	1,217,009
541 CFD 2015-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	11,971,995	2,931,200	2,931,200	0	0	9,040,795
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service Restricted for Debt Service	1,795,625	807,975	807,975	0	0	987,650
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service Restricted for Debt Service	17,531	17,525	17,525	0	0	6
555 CFD 2003-1 Ladera - Debt Service Restricted for Debt Service	27,084,048	24,321,567	24,321,567	0	0	2,762,481

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

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		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)	
COMMUNITY FACILITIES DISTRICTS						
560 CFD 2016-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	12,062,907	2,385,299	2,385,299	0	0	9,677,608
562 CFD 2017-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	9,816,915	2,038,212	2,038,212	0	0	7,778,703
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service Restricted	1,066,548	0	0	0	0	1,066,548
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service Restricted for Debt Service	1,231,287	1,065,341	1,065,341	0	0	165,946
565 CFD 2021-1 RMV (Rienda) Construction Fund Restricted for Debt Service	76,029,283	76,029,275	76,029,275	0	0	8
566 CFD 2021-1 RMV (Rienda) Debt Service Restricted for Debt Service	14,645,560	1,110,970	1,110,970	0	0	13,534,590
TOTAL COMMUNITY FACILITIES DISTRICTS	238,851,822	180,998,987	180,998,987	0	0	57,852,835
OC DEVELOPMENT AGENCIES						
170 Housing Asset Fund Restricted	29,324,626	456,413	456,413	0	0	28,868,213
TOTAL OC DEVELOPMENT AGENCIES	29,324,626	456,413	456,413	0	0	28,868,213
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority Restricted	2,306,720	144,706	144,706	0	0	2,162,014
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	2,306,720	144,706	144,706	0	0	2,162,014
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	698,853,289	313,635,803	313,635,803	0	0	385,217,486

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