

Orange Countywide Oversight Board

Agenda Item No. 4

Date: 7/23/2024

From: Successor Agency to the County of Orange Redevelopment Agency

Subject: Resolution of the Countywide Oversight Board Approving the Final Dissolution of the Successor Agency to the Orange County Development Agency to Formally Dissolve and Take Related Actions

Recommended Action:

Adopt resolution to formally dissolve the Successor Agency to the Orange County Development Agency and take related actions.

On March 26, 2024, the Orange County Board of Supervisors adopted resolution 24-029, which formally requested the dissolution of the County's Successor Agency, directed staff to submit the resolution to the Orange Countywide Oversight Board, and certified that all but one enforceable obligation has been retired or paid off, all real property has been disposed of (pursuant to HSC 34181 or 34191.4), and all outstanding litigation has been resolved.

With regards to the remaining enforceable obligation, the County Successor Agency's only remaining obligation is a Transfer Agreement (Agreement) with the City of Lake Forest. The purpose of the Agreement is to allow the transfer of a portion of tax increment revenues from the former El Toro Project Area to the County to ensure the protection of the County's pre-existing bond obligations. However, the County bond obligations were retired in late 2023, but due to the Agreement, the County is still required to collect property tax increment revenues for the City of Lake Forest.

In October of 2023, the Governor signed Assembly Bill 1270 (AB 1270), which amended HSC section 34182.1, authorizing the County's Successor Agency to submit a request for dissolution to the Orange Countywide Oversight Board regardless of the existing Agreement.

Specifically, AB 1270 authorizes the Orange County Auditor-Controller to allocate property tax revenues that are attributable to the El Toro Project Area directly to the Redevelopment Property Tax Trust Fund for the former Lake Forest Redevelopment Agency, upon final approval to dissolve the County Successor Agency by the Orange Countywide Oversight Board and California Department of Finance.

On April 16, 2024, the Orange Countywide Oversight Board adopted resolution 24021 and directed staff to submit it to the Department of Finance.

On May 14, 2024, the Department of Finance notified the County, that its request to formally dissolve has been approved. The Department of Finance further directed the County Successor Agency to dispose of any remaining assets and transfer all proceeds from asset disposition to the County Auditor-Controller.

Per HSC Section 34187(f), upon receipt of the Notification, the Countywide Oversight Board must verify that, with respect to the Successor Agency, all obligations have been retired or paid off, all outstanding litigation has been resolved, and all remaining assets have been disposed of with any

proceeds remitted to the County Auditor-Controller for distribution to the affected taxing entities.

Within 14 days of verification, the Countywide Oversight Board must adopt a final resolution to dissolve the Successor Agency, which will become effective immediately.

On June 27, 2024, the Successor Agency submitted a request to the County Auditor-Controller to transfer all remaining cash assets for redistribution to the appropriate taxing entities. The County Auditor-Controller acknowledged receiving the Successor Agency's request and initiated a transfer to redistribute the remaining cash assets to the appropriate taxing entities on July 1, 2024. With all remaining cash assets transferred, the Successor Agency is submitting its Final Resolution to the Orange Countywide Oversight Board and makes the following findings and determinations:

- (i) All of the Successor Agency's obligations have been retired or paid off,
- (ii) There is no outstanding litigation to which the Successor Agency is a party, and
- (iii) All of the Successor Agency's assets have been disposed of with any proceeds thereof remitted to the County Auditor-Controller.

It is recommended that the Countywide Oversight Board adopt the attached final resolution to formally dissolve the Successor Agency.

Impact on Taxing Entities:

In conjunction with the retirement and pay-off of the Successor Agency's enforceable obligations and the dissolution of the Successor Agency, all statutory and contractual pass-through payments relating to the project areas of the Successor Agency to the Orange County Development Agency will cease and no further property tax will be allocated to the Successor Agency's Redevelopment Property Tax Trust Fund.

Staff Contact(s)

Jeff Kirkpatrick, OC Community Resources
(714)-480-2849
Jeff.Kirkpatrick@occr.ocgov.com

Attachments

Attachment A - Resolution of the Countywide Oversight Board
Attachment B – Resolution of the Board of Supervisors of County of Orange.

**RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD
RESOLUTION NO. 24-024**

A RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD WITH
OVERSIGHT OF THE SUCCESSOR AGENCY TO THE COUNTY OF ORANGE
APPROVING THE FINAL DISSOLUTION OF THE SUCCESSOR AGENCY TO THE
FORMER ORANGE COUNTY DEVELOPMENT AGENCY, PURSUANT TO
DISSOLUTION LAW, AND AUTHORIZING TRANSMITTAL THEREOF

WHEREAS, the Orange County Development Agency (“Former Agency”) sought approval of its dissolution from this Board on April 16, 2024 and;

WHEREAS, this Board found that that existing law did not preclude the Oversight Board from approving the request to dissolve the Successor Agency and found that the dissolution criteria found in California Health & Safety Code section 34187 (b) were met; and

WHEREAS, this Board directed the Former Agency to the transfer those certain Released Bond Funds to the County Auditor-Controller for the Final Transfer, and submit Resolution No. 24-021 to the State Department of Finance in accordance with Health and Safety Code (“HSC”) section 34187(b); and

WHEREAS, the Former Agency submitted Resolution No. 24-021 to the DOF on April 17, 2024; and

WHEREAS, the DOF approved the dissolution of the Former Agency on May 17, 2024; and

WHEREAS, the DOF advised the Former Agency of its obligations to dispose of any remaining assets as directed by this Board and to transfer any proceeds from asset dispositions to the County-Auditor Controller within 100 days of the receipt of its approval; and

WHEREAS, the Former Agency has disposed of its remaining assets and has transferred the proceeds from its asset disposition to the Orange County Auditor Controller within the required timeframe; and

WHEREAS, HSC Section 34182.1 specifically states that the Oversight Board shall not be precluded from approving the Former Agency’s request for dissolution notwithstanding any existing obligation to the former Lake Forest Redevelopment Agency or the El Toro Project Area, as defined in Section 34182.1; and

WHEREAS, the Former Agency has acted in accordance with the requirements found in HSC Sections 34187 (e) and 34182.1.

NOW, THEREFORE, BE IT RESOLVED BY THE ORANGE COUNTYWIDE OVERSIGHT BOARD:

SECTION 1. The foregoing recitals are incorporated into this Resolution by this reference and constitute a material part of this Resolution.

SECTION 2. The Orange Countywide Oversight Board hereby finds that existing law does not preclude the Oversight Board from approving the request to dissolve the Successor Agency.

SECTION 3. The Orange Countywide Oversight Board hereby finds and determines that the Former Agency has acted consistent with the requirements of California Health & Safety Code sections 34187 (e) and 34182.1.

SECTION 4. The Orange Countywide Oversight Board approves the Former Agency's final dissolution which shall be effective upon the submission of this Resolution to the DOF.

SECTION 5. Successor Agency staff are hereby directed to cause copies of this Resolution to be submitted to the DOF.

SECTION 6. The Clerk of the Board shall certify the adoption of this Resolution.

DIRECTOR
OC COMMUNITY RESOURCES

CYNANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JULIE LYONS
DIRECTOR
ADMINISTRATIVE SERVICES

MONICA SCHMIDT
DIRECTOR
OC ANIMAL CARE

JULIA BIDWELL
DIRECTOR
OC HOUSING & COMMUNITY DEVELOPMENT

RENEE RAMIREZ
DIRECTOR
OC COMMUNITY SERVICES

PAMELA PASSOW
DIRECTOR
OC PARKS

JILLIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES



7/08/2024

Dear Honorable Oversight Board Members

On May 14, 2024, the Department of Finance notified the County, that its request to formally dissolve the Successor Agency to the former Orange County Development Agency (County Successor Agency) has been approved. The Department of Finance further directed the County Successor Agency to dispose of any remaining assets and transfer all proceeds from asset disposition to the County Auditor-Controller, which was completed on June 27, 2024.

With the approval of the Department of Finance to dissolve, this letter shall serve as the Notification to the Orange Countywide Oversight Board for the purposes of HSC Section 34187(e).

Should you have any questions regarding the content of this letter please contact me directly at 714-480-2849.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeffrey Kirkpatrick', is written over a light blue horizontal line.

Jeffrey Kirkpatrick
County Successor Agency Manager

ORANGE COUNTY BOARD OF SUPERVISORS
Acting as the Successor Agency to the Orange County Development Agency
MINUTE ORDER
March 26, 2024

Submitting Agency/Department: OC COMMUNITY RESOURCES

Adopt resolution dissolving Successor Agency to the Orange County Development Agency; making related findings; directing staff to dispose of all remaining assets and remit any proceeds to Auditor-Controller for distribution to affected tax entities and allocate property tax revenues attributable to El Toro Project Area to Redevelopment Property Tax Trust Fund for former Lake Forest Redevelopment Agency as well as any other allocations upon receipt of final approval to dissolve by Orange Countywide Oversight Board and California Department of Finance; and authorizing staff to take any additional actions, as required by Orange Countywide Oversight Board and/or California Department of Finance to obtain approval to dissolve Successor Agency to the Orange County Development Agency - All Districts

The following is action taken by the Board of Supervisors:

APPROVED AS RECOMMENDED OTHER

Unanimous (1) DO: **Y** (2) SARMIENTO: **Y** (3) WAGNER: **Y** (4) CHAFFEE: **Y** (5) FOLEY: **Y**

Vote Key: Y=Yes; N=No; A=Abstain; X=Excused; B.O.=Board Order

Documents accompanying this matter:

- Resolution(s) 24-029
- Ordinances(s)
- Contract(s)

Item No. 4

Special Notes:

Copies sent to:

OCCR - Jaimie Wu - w/ reso.

OCCR - Jeff Kirkpatrick - w/ reso.

Auditor-Controller - w/ reso.



I certify that the foregoing is a true and correct copy of the Minute Order adopted by the Board of Supervisors, Acting as the Successor Agency to the Orange County Development Agency, Orange County, State of California.
Robin Stieler, Clerk of the Board

By: M Lopez
Deputy



AGENDA STAFF REPORT

Agenda Item

4

ASR Control 24-000076

31A1

MEETING DATE: 03/26/24

LEGAL ENTITY TAKING ACTION: Successor Agency to the Orange County Development Agency

BOARD OF SUPERVISORS DISTRICT(S): All Districts

SUBMITTING AGENCY/DEPARTMENT: OC Community Resources (Approved)

DEPARTMENT CONTACT PERSON(S): Dylan Wright (714) 480-2788
Joanne Veedor (714) 480-2875

OFFICE OF THE CLERK OF THE BOARD
 CLERK OF THE BOARD
 24 MAR - 6 AM 11:44 AM
 2024

SUBJECT: Approve the Dissolution of the County's Successor Agency

CEO CONCUR Concur	COUNTY COUNSEL REVIEW Approved Resolution to Form	CLERK OF THE BOARD Consent Calendar 3 Votes Board Majority
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Budgeted: N/A Current Year Cost: N/A Annual Cost: N/A

Staffing Impact: No # of Positions: Sole Source: N/A

Current Fiscal Year Revenue: N/A

Funding Source: N/A County Audit in last 3 years: No

Levine Act Review Completed: N/A

Prior Board Action: 1/9/2024 #4

RECOMMENDED ACTION(S):

1. Adopt a Resolution requesting approval to dissolve the Successor Agency to the Orange County Development Agency.
2. Direct staff to transmit a copy of this Resolution, within 30 days, to the Orange Countywide Oversight Board and the Orange County Auditor-Controller to formally request to dissolve the Successor Agency to the Orange County Development Agency.
3. Find that the adoption of this Resolution does not commit the Successor Agency to the Orange County Development Agency to any action that may have a significant effect on the environment and, therefore, such action does not constitute a project subject to the requirements of the California Environmental Quality Act.
4. Direct staff to dispose of all remaining assets of the Successor Agency to the Orange County Development Agency and remit any proceeds to the Orange County Auditor-Controller for distribution to affected tax entities, upon approval to dissolve by the Orange Countywide Oversight Board and California Department of Finance.

5. Direct the Orange County Auditor-Controller to allocate property tax revenues attributable to the El Toro Project Area to the Redevelopment Property Tax Trust Fund for the former Lake Forest Redevelopment Agency as well as any other allocations upon receipt of final approval to dissolve by the Orange Countywide Oversight Board and the California Department of Finance.
6. Authorize staff to take any additional actions, as required by the Orange Countywide Oversight Board and/or California Department of Finance, to obtain approval to dissolve the Successor Agency to the Orange County Development Agency.

SUMMARY:

Adoption of this Resolution will allow the Successor Agency to the Orange County Development Agency to formally request its dissolution pursuant to State law.

BACKGROUND INFORMATION:

California Health & Safety Code (HSC) section 34187, subdivision (b), requires successor agencies to submit a request to dissolve once all enforceable obligations have been retired or paid off, all real property has been disposed of (pursuant to HSC 34181 or 34191.4), and all outstanding litigation has been resolved. Having completed a majority of those steps, the Successor Agency to the Orange County Development Agency (County Successor Agency) is seeking Board of Supervisors (Board) approval to submit a request to the Orange Countywide Oversight Board (OCOB) and the Orange County Auditor-Controller to formally dissolve.

Currently, the County Successor Agency's only remaining obligation is a Transfer Agreement (Agreement) with the City of Lake Forest. The purpose of the Agreement is to allow the transfer of a portion of tax increment revenues from the former El Toro Project Area to the County to ensure the protection of the County's pre-existing bond obligations. However, the County bond obligations were retired in late 2023, but due to the Agreement, the County is still required to collect property tax increment revenues for the City of Lake Forest.

To address this issue, AB 1270 (signed by the Governor in October 2023) amended HSC section 34182.1, authorizing the County Successor Agency to submit a request for dissolution to the OCOB regardless of the existing Agreement.

Specifically, AB 1270 authorizes the Orange County Auditor-Controller to allocate property tax revenues that are attributable to the El Toro Project Area directly to the Redevelopment Property Tax Trust Fund for the former Lake Forest Redevelopment Agency, upon final approval to dissolve the County Successor Agency by the OCOB and California Department of Finance (DOF).

With the Board's approval, staff will forward a resolution seeking the dissolution of the County Successor Agency to the OCOB and Orange County Auditor-Controller to be considered at the OCOB meeting on April 16, 2024. If the request to dissolve is approved by the OCOB, it will be forwarded to DOF for final approval. At this time, staff anticipate that DOF will approve the request.

Compliance with CEQA: This action is not a project within the meaning of CEQA Guidelines Section 15378 and is therefore not subject to CEQA, since it does not have the potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment. The approval of this agenda item does not commit the County to a definite course of action in regard to a project since it involves the adoption and submittal of financial documents required per state law. This proposed activity is therefore not subject to CEQA. Any future action connected to this approval that constitutes a project will be reviewed for compliance with CEQA.

FINANCIAL IMPACT:

No further budgeted costs are expected to result from the dissolution of the County's Successor Agency.

STAFFING IMPACT:

N/A

ATTACHMENT(S):

Attachment A - Resolution of the Board of Supervisors of Orange County
Attachment B - Health & Safety Code 34187(b), 34181, 34191.4, 34182.1

RESOLUTION OF THE BOARD OF SUPERVISORS OF ORANGE COUNTY,
CALIFORNIA ACTING AS THE GOVERNING BOARD OF THE SUCCESSOR
AGENCY TO THE ORANGE COUNTY DEVELOPMENT AGENCY
APPROVING A REQUEST TO FORMALLY DISSOLVE THE SUCCESSOR
AGENCY

March 26, 2024

WHEREAS, pursuant to ABx 26, enacted in June 2011, and as subsequently amended, (the “Dissolution Act”), the Orange County Development Agency (“Former Agency”) was dissolved on February 1, 2012, and the County of Orange, serves as the Successor Agency to the Former Agency (the “Successor Agency”); and

WHEREAS, the Board of Supervisors of Orange County, California is the governing board of the Successor Agency to the Former Agency pursuant to the Dissolution Act; and

WHEREAS, in accordance with Health & Safety Code (HSC) section 34187, subdivision (b), when all enforceable obligations have been retired or paid off, all real property has been disposed of pursuant to HSC 34181 or 34191.4, and all outstanding litigation has been resolved, a successor agency shall, within 30 days of meeting the aforementioned criteria, submit to the oversight board a request, with a copy of the request to the County Auditor–Controller, to formally dissolve the successor agency; and

WHEREAS, the Successor Agency was previously legally authorized to place the property tax revenues attributable to the Neighborhood Preservation and Development Project Area, including the El Toro Project Area, as an enforceable obligation on its Recognized Obligation Payment Schedule (ROPS); and

WHEREAS, the Orange County Auditor Controller was previously legally authorized to deposit the amount property tax revenues attributable to the El Toro Project Area, (the “Transfer Agreement Amount”) set forth in the applicable ROPS into the Redevelopment Property Tax Trust Fund established for the former Lake Forest Redevelopment Agency; and

WHEREAS, AB 1270, effective January 1, 2024, amends California Health & Safety Code section 34182.1 to authorize the Successor Agency to submit a request for dissolution from the Oversight Board regardless of the existing Transfer Agreement Amount obligation; and

WHEREAS, AB 1270, specifically states that the Oversight Board shall not be precluded from approving the Successor Agency's request for dissolution notwithstanding the existing Transfer Agreement Amount obligation; and

WHEREAS, AB 1270, authorizes the Orange County Auditor Controller to allocate property tax revenues attributable to the El Toro Project Area, to the Redevelopment Property Tax Trust Fund for the former Lake Forest Redevelopment Agency, as well as any other allocations pursuant to California Health & Safety Code section 34183; and

WHEREAS, the Board of Supervisors, acting as the Governing Board of the Successor Agency, is in receipt of substantial evidence that all enforceable obligations of the Successor Agency other than the Transfer Agreement Amount, have been paid off, all real property assets had been disposed of pursuant to HSC 34181 or 34191.4, and all outstanding litigation have been resolved pursuant HSC 34187(b); and

WHEREAS, the Successor Agency shall submit a request to formally dissolve to the Oversight Board with a copy of the request to the County Auditor–Controller and upon approval submit a copy of the approval to the Department of Finance.

NOW, THEREFORE, BE IT RESOLVED that this Board does hereby:

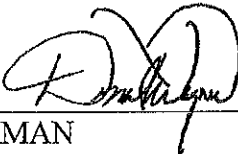
1. Find that the recitals set forth above are true and correct and are incorporated into this Resolution by this reference.
2. Find and determine based upon substantial evidence provided by the Successor Agency that the Successor Agency has, other than the Transfer Agreement Amount, completed its prescribed obligations under HSC 34187, subdivision (b),

and approves the request to formally dissolve the Successor Agency as appropriate under State law.

3. Direct staff to transmit a copy of this Resolution, within 30 days, to the County Oversight Board to formally request to dissolve the Successor Agency with a copy to the Orange County Auditor-Controller.
4. Find that the approval of this Resolution does not commit the Successor Agency to any action that may have a significant effect on the environment and, therefore, such action does not constitute a project subject to the requirements of the California Environmental Quality Act.
5. Direct the Successor Agency to dispose of all remaining assets of the Successor Agency and remit any proceeds thereof shall be to the Orange County Auditor-Controller for distribution to affected tax entities as provided in HSC 34187, subdivision (e) upon approval of the Oversight Board and Department of Finance of the request for dissolution.
6. Direct the Orange County Auditor-Controller to allocate property tax revenues attributable to the El Toro Project Area to the Redevelopment Property Tax Trust Fund for the former Lake Forest Redevelopment Agency as well as any other allocations pursuant to California Health & Safety Code section 34183 upon receipt of the final resolution of dissolution, as approved by the Oversight Board and the Department of Finance.
7. The Director of OC Community Resources as the Director of the Successor Agency, or their designee, is authorized to take such additional actions as the County Oversight Board and Department of Finance may require to obtain approval for dissolution.
8. This Resolution shall take effect immediately upon adoption.

The foregoing was passed and adopted by the following vote of the Orange County Board of Supervisors, Acting as the Successor Agency to the Orange County Development Agency on March 26, 2024, to wit:

AYES: Supervisors: KATRINA FOLEY, VICENTE SARMIENTO, ANDREW DO
DOUG CHAFFEE, DONALD P. WAGNER
NOES: Supervisor(s):
EXCUSED: Supervisor(s):
ABSTAINED: Supervisor(s):

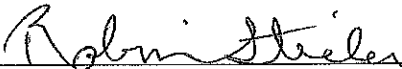


CHAIRMAN

STATE OF CALIFORNIA)
)
COUNTY OF ORANGE)

I, ROBIN STIELER, Clerk of the Board of Orange County, California, hereby certify that a copy of this document has been delivered to the Chairman of the Board and that the above and foregoing Resolution was duly and regularly adopted by the Orange County Board of Supervisors, Acting as the Successor Agency to the Orange County Development Agency

IN WITNESS WHEREOF, I have hereto set my hand and seal.



ROBIN STIELER
Clerk of the Board
County of Orange, State of California

Resolution No: 24-029
Agenda Date: 03/26/2024
Item No: 4



I certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Supervisors Acting as the Successor Agency to the Orange County Development Agency, Orange County, State of California

Robin Stieler, Clerk of the Board of Supervisors

By: _____
Deputy



Transmitted via e-mail

May 14, 2024

Jeffrey Kirkpatrick, Administrative Manager
Orange County
601 North Ross Street
Santa Ana, CA 92701

Approval of Redevelopment Successor Agency Dissolution

The Orange County Successor Agency (Agency) notified the California Department of Finance (Finance) of its April 16, 2024 Oversight Board (OB) resolution on April 17, 2024, requesting to dissolve the Agency. Pursuant to Health and Safety Code (HSC) section 34187 (d), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution 24-021 approving the dissolution of the Agency, is approved. It is our understanding the Agency has met the conditions pursuant to HSC section 34187 (b) as follows:

- All enforceable obligations identified in the Recognized Obligation Payment Schedule have been retired or paid off.
- All real property has been disposed pursuant to HSC section 34181 or 34191.4.
- All outstanding litigation has been resolved.

Pursuant to HSC section 34187 (e), within 100 days upon receipt of this letter, the Agency shall dispose of any remaining assets as directed by the OB and proceeds from asset dispositions are to be transferred to the County-Auditor Controller. In addition, the Agency is to notify the OB of its compliance related to any remaining assets. Upon notification of the Agency's compliance, and within 14 days of verification, the OB shall submit to Finance a final resolution of the Agency's dissolution which shall be effective immediately.

This is our determination with respect to the OB action taken.

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov

Sincerely,

Cheryl L. McCormick, CPA
Chief, Office of Audits and Evaluations

cc: Michelle Bass, Accounting Manager, Orange County
Christopher Ranftl, Administrative Manager I, Property Tax Unit, Orange County
Kathy Tavoularis, Countywide Oversight Board Representative



OFFICE OF THE COUNTY COUNSEL
COUNTY OF ORANGE

400 WEST CIVIC CENTER DRIVE, SUITE 202
SANTA ANA, CA 92701
MAILING ADDRESS: P.O. BOX 1379
SANTA ANA, CA 92702-1379
(714) 834-3300
FAX: (714) 560-4552

Jacqueline Guzman
Senior Deputy County Counsel
(714) 834-3300

E-Mail:
Jacqueline.guzman@coco.ocgov.com

April 11, 2024

Orange Countywide Oversight Board
Attn: Kathy Tavoularis
1770 N. Broadway,
Santa Ana, CA 92706

Re: Successor Agency to the Orange County Development Agency --Pending or
Threatened Litigation

Honorable Board,

Our office represents the Successor Agency to the Orange County Development Agency ("Successor Agency"). We are aware that the Successor Agency has requested your Board to approve its dissolution. We are also aware that pursuant to California Health & Safety Code section 34187 (b), for dissolution to be legally appropriate the, the Successor Agency must not be a party to any outstanding or threatened litigation.

The purpose of this letter is to provide our office's confirmation regarding any pending or threatened litigation to which the Successor Agency is a party. Currently, we are not aware of any such litigation.

Very truly yours,

LEON J. PAGE
COUNTY COUNSEL

By Jacqueline Guzman
Jacqueline Guzman, Deputy

JG



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOHANN VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

MONICA SCHMIDT
DIRECTOR
OC ANIMAL CARE

JULIA BIDWELL
DIRECTOR
OC HOUSING & COMMUNITY DEVELOPMENT

RENEE RAMIREZ
DIRECTOR
OC COMMUNITY SERVICES

PAMELA PASSOW
DIRECTOR
OC PARKS

JULIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES

OC Community Resources

5/16/2024

California State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0063

To Whom It May Concern,

This letter is to serve as notification that the Successor Agency to the Orange County Development Agency has received approval from the Orange Countywide Oversight Board and the California Department of Finance to dissolve. The final payment of funds on hand will be released to the County of Orange Auditor-Controller's office and the remaining dissolution items are anticipated to be completed in July 2024.

If you have any questions or require additional assistance, please do not hesitate to contact at 714-480-2849 or via e-mail at:
Jeff.Kirkpatrick@occr.ocgov.com

Sincerely,

Signature

Date

5/16/2024

OFFICE OF THE DIRECTOR
COUNTY ADMINISTRATION SOUTH
601 N. ROSS STREET, 6TH FLOOR
SANTA ANA, CA 92701
PHONE: 714.480.2788
FAX: 714.480.2899

County of Orange – Successor Agency Dissolution Timeline

Actual Date	Legal Deadline	Action
March 26, 2024	N/A	<p>The County has an on-going enforceable obligation to the city of Lake Forest (City). As a result, the County is required to prepare and submit a ROPS for FY 2024-25 to ensure the City receives its Department of Finance approved funding.</p> <p>With the adoption of AB1270, the County can now dissolve its Successor Agency, without negatively impacting the City.</p> <p>County or Orange Successor Agency votes to request dissolution.</p> <p>HSC §34187(b)</p>
April 16, 2024	Within 30 days of March 26, 2024 (April 26, 2024)	<p>Orange Countywide Oversight Board votes for the dissolution request and submits it to the Department of Finance.</p> <p>HSC §34187(b)</p>
	Within 30 days of April 16, 2024 (May 16, 2024)	<p>California Department of Finance approves or rejects dissolution request.</p> <p>HSC §34187(d)</p>
	Within 100 days of DOF approval (September 16, 2024)	<p>County of Orange Successor Agency must dispose of any remaining assets as directed by the Orange Countywide Oversight Board and then notifies the board of completion of disposal.</p> <p>HSC §34187(e)</p>
	No deadline specified	<p>Orange Countywide Oversight Board verifies that all County of Orange Successor Agency obligations have been retired or paid off, all outstanding litigation has been resolved, and all remaining assets have been disposed of.</p> <p>HSC §34187(f)</p>
	Within 14 days of Oversight Board verification	<p>Orange Countywide Oversight Board adopts resolution to formally dissolve County of Orange Successor Agency, which will take effect immediately upon vote of the Orange Countywide Oversight Board.</p> <p>HSC §34187(f)</p>
	No deadline specified	<p>The Orange Countywide Oversight Board transmits copies of the dissolution resolution to OC Community Resources, Orange County Auditor-Controller, California State Controller, and California Department of Finance to officially notify these entities of the dissolution.</p> <p>HSC §34187(f)</p>

County of Orange – Successor Agency Dissolution Timeline

From: [Nguyen, Samantha \[AC\]](#)
To: [Tavoularis, Kathy](#)
Cc: [Guevara, Israel](#); [Painter, Yani](#); [Tu, Jenny](#)
Subject: FW: OC SA Fund Transfer to 68Y
Date: Tuesday, July 2, 2024 9:47:39 AM
Attachments: [COFA - Closure of Fund 16A.pdf](#)
[COFA - Closure of Fund 16B.pdf](#)
[COFA - Closure of Fund 16C.pdf](#)
[JVADV - 24000024 - 16A Closure Transfer to 68Y.pdf](#)
[JVADV - 24000024 - Backup.pdf](#)
[JVADV - 24000025 - 16B Closure Transfer to 68Y.pdf](#)
[JVADV - 24000025 - Backup.pdf](#)
[JVADV - 24000026 - 16C Closure Transfer to 68Y.pdf](#)
[JVADV - 24000026 - Backup.pdf](#)

Good morning Kathy,

This is to inform you that Orange County SA has transferred their remaining assets in funds 16A, 16B, and 16C to Orange County Auditor-Controller's office fund 68Y.

Fund 16A:	\$1,149,574.30
Fund 16B:	\$83,095.85
<u>Fund 16C:</u>	<u>\$154,702.34</u>
Total Assets Transferred:	\$1,387,372.49

Attached are the closure backup documentation for your reference.

Please let us know if you have any questions.

Regards,

Samantha Nguyen

Fiscal Analyst – Property Tax Unit

Phone: 714-834-3688

1770 N. Broadway, Santa Ana, CA 92706



OC AUDITOR-CONTROLLER
ANDREW N. HAMILTON, CPA



From: Pham, Natalie M <Natalie.Pham@ac.ocgov.com>

Sent: Monday, July 1, 2024 4:32 PM

To: AskGA <AskGA@ac.ocgov.com>; Daftary, Nikhil <Nikhil.Daftary@coco.ocgov.com>; Daftary, Angie <Angie.Daftary@coco.ocgov.com>; Servino, Mark <Mark.Servino@coco.ocgov.com>; Freidenrich, Shari <Shari.Freidenrich@ttc.ocgov.com>; Aguirre, Michelle <Michelle.Aguirre@ocgov.com>; Engelby, Kimberly <Kimberly.Engelby@ocgov.com>; Cosma, Oana <Oana.Cosma@ocgov.com>; Le, Liza (Lisa) <liza.le@ocgov.com>; Meeh, Karalyn <Karalyn.Meeh@ocgov.com>; Pilon, Steve <Steve.Pilon@ocgov.com>; Chan-Wychgel, Selina <Selina.Chan-Wychgel@ocgov.com>; Nguyen, Nancy <Nancy.Nguyen@ocgov.com>; Nieto, Adriana <Adriana.Nieto@ocgov.com>; Gondo, Barbara <Barbara.Gondo@ocgov.com>; Pham, Viet

<viet.pham@ocit.ocgov.com>; Salinas, Miguel A <miguel.salinas@ocit.ocgov.com>; Hamilton, Andrew N <Andrew.Hamilton@ac.ocgov.com>; Lopez, Salvador [AC] <Salvador.Lopez@ac.ocgov.com>; Thomas, Howard M <Howard.Thomas@ac.ocgov.com>; McCabe, Laurence [AC] <Laurence.McCabe@ac.ocgov.com>; Alonso, Aggie <Aggie.Alonso@ocgov.com>; Painter, Yani <Yani.Painter@ac.ocgov.com>; Guevara, Israel <Israel.Guevara@ac.ocgov.com>; Han, Jennifer <jennifer.han@ac.ocgov.com>; Vu, Megan [AC] <Megan.Vu@ac.ocgov.com>; Pham, Margie [AC] <Margie.Pham@ac.ocgov.com>; Vincent, Claudia [AC] <Claudia.Vincent@ac.ocgov.com>; Tapia, Bertalicia <Bertalicia.Tapia@ac.ocgov.com>; Munoz, Susan <Susan.Munoz@ac.ocgov.com>; Christiansen, James <james.christiansen@ac.ocgov.com>; Hwang, Sophia [AC] <Sophia.Hwang@ac.ocgov.com>; Room308staffticket <Room308staffticket@ac.ocgov.com>; Narciso, Evarista [AC] <Evarista.Narciso@ac.ocgov.com>; Quach, Sarah [AC] <Sarah.Quach@ac.ocgov.com>; Jin, Lin [AC] <Lin.Jin@ac.ocgov.com>; CAPS+ Labor/PAM <CAPS+Labor/PAM@ac.ocgov.com>; Bass, Michelle <Michelle.Bass@ocgov.com>; Wong, Cindy <CWong@ochca.com>; Canton, Vivian [JWA] <VCanton@ocair.com>; Malohn, Bill <Bill.Malohn@occr.ocgov.com>; Villanueva, Paul <paul.villanueva@ocpw.ocgov.com>; Thibeault, Tiffany <Tiffany.Thibeault@ssa.ocgov.com>; Son, Fatima [OCWR] <fatima.son@ocwr.ocgov.com>; ocbudget <ocbudget@ocgov.com>; ACCostBudget <accostbudget@ac.ocgov.com>; Winn, Brian <BWinn@TTC.OCGOV.com>; Fund Accounting <fundacct@TTC.OCGOV.com>; Razo, Yolanda <Yolanda.Razo@occr.ocgov.com>

Cc: Grace, Ryan <Ryan.Grace@ac.ocgov.com>

Subject: COFA 2077, 2078, 2079

Good afternoon,

Please see the attached for

COFA 2077 – Closure of Fund 16A – Redevelopment Retirement Obligation-Santa Ana DS
COFA 2078 – Closure of Fund 16B – Redevelopment Retirement Obligation-NDAPP Debt Service
COFA 2079 – Closure of Fund 16C – OCDA Redevelopment Successor Agency

Thank you.

Natalie Pham

General Accounting – Senior Accountant/Auditor I

Office: 714-834-5733

1770 N. Broadway, Santa Ana, CA 92706



OC AUDITOR-CONTROLLER
ANDREW N. HAMILTON, CPA





OFFICE OF THE
ORANGE COUNTY AUDITOR-CONTROLLER

ANDREW N. HAMILTON, CPA
AUDITOR-CONTROLLER

June 28, 2024

TO: Distribution
SUBJECT: Closure of Fund 16A

Below is the required information related to County Executive Office's request for the closure of Fund 16A

Fund/Budget Control	16A/16A
Controlling Department	County Executive Office
Title (max 60 characters)	Redevelopment Retirement Obligation-Santa Ana DS
Short Name (max 15 characters)	RDV OBL SAH DS
Planned Disposition of Residual Account Balances When Fund/Budget Control is Closed	68Y-003-68Y-1001

Please update your records. If you have any questions, please call me at (714) 834-2479 or send an e-mail to ryan.grace@ac.ocgov.com.

Ryan Grace

Ryan Grace
General Accounting Manager

COFA 2077

Distribution via e-mail:

Nikhil Daftary, County Counsel	Margie Pham, A-C Accounting & Financial Reporting
Angie Daftary, County Counsel	Susan Munoz, A-C Financial Reporting
Mark Servino, County Counsel	Claudia Vincent, A-C General Accounting
Shari Freidenrich, Treasurer-Tax Collector	Bertalicia Tapia, A-C General Accounting
Michelle Aguirre, Chief Financial Officer	James Christiansen, A-C Cost, Revenue & Budget
Kim Engelby, CEO Budget Director	Sophia Hwang, A-C Cost, Revenue & Budget
Oana Cosma, CEO Budget	Room308StaffTicket, A-C IT
Liza Le, CEO Budget	Evarista Narciso, A-C IT
Karalyn Meeh, CEO Budget	Sarah Quach, A-C IT
Steve Pilon, CEO Budget	Lin Jin, A-C IT
Selina Chan-Wychgel, CEO Finance	CAPS+ Labor/PAM, A-C IT
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Adriana Nieto, CEO County Procurement Office	Cindy Wong, HCA Accounting
Barbara Gondo, Human Resources	Vivian Canton, JWA Accounting
Viet Pham, OCIT	Bill Malohn, OCCR Accounting
Miguel Salinas, OCIT	Paul Villanueva, OCPW Accounting
Andrew N. Hamilton, Auditor-Controller	Tiffany Thibeault, SSA Accounting
Salvador Lopez, Chief Deputy Auditor-Controller	Fatima Son, OCWR Accounting
Megan Vu, Director of Central Operations	CEO Budget
Howard Thomas, Director of Satellite Accounting Operations	General Accounting
Laurence McCabe, Director of Information Technology	A-C Cost Budget
Aggie Alonso, Internal Audit	Brian Winn, T-TC Investment Accounting/Compliance
Yani Painter, A-C Property Tax	Treasury Fund Accounting
Israel Guevara, A-C Property Tax	
Jennifer Han, A-C Claims & Compliance	

County of Orange
Closure of Fund 16A

Purpose: To simulate entries needed to close fund, including the year-end closing entry. The year-end closing entry is an automated system entry that closes nominal accounts (expenditures & revenues) into fund balance at the end of the year (after Period 13).

Account	Balance @ 07/02/23	Adjustment	JV Close Remaining Balances	Subtotal	Closing Entries (2)	Ending Balance (1)
8010	Fr: B1 1,141,136.63	-	(1,141,136.63) To JV	-	-	-
8250	8,437.67	-	(8,437.67)	-	-	-
9200	-	-	-	-	-	-
9005	-	-	-	-	-	-
9300	-	-	-	-	-	-
9345	-	-	-	-	-	-
9721	-	-	-	-	-	-
9720	-	-	-	-	-	-
9814	-	-	-	-	-	-
9990	(999,846.33)	-	-	(999,846.33)	999,846.33	-
(3) Change in Encumbrances	-	-	-	-	-	-
(3) Expenditures	Fr: Below (40,772.25)	-	1,149,574.30	1,108,802.05	(1,108,802.05)	-
(3) Revenues	Fr: Below (108,955.72)	-	-	(108,955.72)	108,955.72	-
Total	-	-	-	-	-	-

Source: CAPS+ Data Warehouse Download, Finance: Balance Sheet Account Balances/ select view DBSA Run Date: 06/27/23

Expenditure Detail:						
1900	Fr: B2 16,714.64	-	-	16,714.64	-	-
1912	283.35	-	-	283.35	-	-
3100	26,204.00	-	-	26,204.00	-	-
3100	-	-	-	-	-	-
3300	(83,974.24)	-	-	(83,974.24)	-	-
Total Expenditures	(40,772.25)	-	-	-	-	To Above

Source: CAPS+ Data Warehouse Download, Finance: Expense Budget to Actual (Fund/Dept)/ View Object Catg/Object/Dept Object Run Date: 06/27/23

Revenue Detail:						
6610	Fr: B3 (67,041.42)	-	-	(67,041.42)	-	-
7120	(14,249.00)	-	-	(14,249.00)	-	-
7670	(14.30)	-	-	(14.30)	-	-
7811	(27,651.00)	-	-	(27,651.00)	-	-
Total Revenues	(108,955.72)	-	-	-	-	To Above

Source: CAPS+ Data Warehouse Download, Finance: Revenue Budget to Actual (Fund/Dept) Run Date: 06/27/23

Prior Year Encum - Current						
						0.00
PY YTD Encum @	Fr: B4 -	-	-	-	-	-
Current Year Encum	-	-	-	-	-	-
xxxx	-	-	-	-	-	-
xxxx	-	-	-	-	-	-
Less: Prior Year YTD Encum @ Beginning of Year	-	-	-	-	-	-
Closing Entry	-	-	-	-	-	To Above

Source: BQ90LV3 County of Orange Expense Budget Level 3 & F-GA06M01 YTD Expense Budget to Actual. Run Date: 06/27/23
Or go to Finance: Expense Budget to Actual (Fund/Dept) / Select view Object Catg/Object/Dept Object

- (1) Should be all zeroes.
- (2) Simulate closing entry of nominal accounts: revenue - debit revenue/credit fund balance; expense - credit expense /debit fund balance; encumbrance - depending on change/ increase = credit encumbrance/debit fund balance or decrease = debit encumbrance/credit fund balance.
- (3) If trust fund, there will be no automated closing entry as no revenues or expenditures were booked. If revenues or expenditures were booked in error, a correcting JV will need to be prepared and processed. Also, JV(s) to appropriately close-out balance sheet accounts will need to be made.

Finance: Balance Sheet Account Balances
 OCDW PRODUCTION download as of 06/26/2024

View: UnitDBSA
 From Period: FY 2024 - 00 Opening Period 2023 [OPEN]
 To Period: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16A REDEVELOPMENT RETIREMENT OBLIGATION-SANTA ANA DS
 Budget Fund No:
 Department:

Fund	Dept	Budg Ctrl	Unit	Unit Description	BSA	BSA Description	Sub BSA	Dept BSA	Dept BSA Description	TO JV Amount
16A	017	16A	5300	PUBLIC FINANCE	8010	CASH				1,059,950.03
16A	017	16A			8010	CASH				81,186.60
16A	017	16A	5300	PUBLIC FINANCE	8060	INVESTMENTS BY TRUSTEE OR FISCAL AGENT		0259	2014 SAH-DEBT SERVICE FUN	0.00
16A	017	16A	5300	PUBLIC FINANCE	8060	INVESTMENTS BY TRUSTEE OR FISCAL AGENT		0260	2014 SAH-INTEREST ACCOUN	0.00
16A	017	16A	5300	PUBLIC FINANCE	8060	INVESTMENTS BY TRUSTEE OR FISCAL AGENT		0261	2014 SAH-PRINCIPAL ACCOUI	0.00
16A	017	16A	5300	PUBLIC FINANCE	8060	INVESTMENTS BY TRUSTEE OR FISCAL AGENT		0262	2014 SAH-RESERVE ACCOUN	0.00
16A	017	16A	5300	PUBLIC FINANCE	8250	INTEREST RECEIVABLE				8,437.67
16A	017	16A	5300	PUBLIC FINANCE	8720	DEFERRED CHARGE ON BOND REFUNDING				0.00
16A	017	16A	5300	PUBLIC FINANCE	9010	VOUCHERS PAYABLE - INFERRD				0.00
16A	017	16A	5300	PUBLIC FINANCE	9096	BOND INTEREST PAYABLE				0.00
16A	017	16A	5300	PUBLIC FINANCE	9300	DUE TO OTHER COUNTY FUNDS	T017			0.00
16A	017	16A	5300	PUBLIC FINANCE	9600	BONDS PAYABLE		0261	2014 SAH-PRINCIPAL ACCOUI	0.00
16A	017	16A	5300	PUBLIC FINANCE	9610	BONDS PREMIUM		0261	2014 SAH-PRINCIPAL ACCOUI	0.00
16A	017	16A	5300	PUBLIC FINANCE	9900	FUND BALANCE RESERVED FOR ENCUMBRANCES - I				0.00
16A	017	16A			9990	FUND BALANCE - UNASSIGNED				(999,846.33)

NOTE:

If BSA balance will net out to zero, no JV entry needed.
 All BSA 9990 will close out at YE, no JV entry needed.

FR ABOVE	
8010	1,059,950.03
	81,186.60
	<u>1,141,136.63</u> TO A
8250	8,437.67
	<u>8,437.67</u> TO A
9721	0.00
	<u>0.00</u>
	0.00 TO A
9990	(999,846.33)
	<u>0.00</u>
	(999,846.33) TO A

Finance: Expense Budget to Actual (Fund/Dept)
 OCDW PRODUCTION download as of 06/26/2024

View: Object Catg/Object/Dept Object

From Perio FY 2024 - 01 July 2023 [CLOSED]

To Period: FY 2024 - 12 June 2024 [OPEN]

Fund: 16A REDEVELOPMENT RETIREMENT OBLIGATION-SANTA ANA DS

Department:

											TO: A	
Fund	Dept	Budg Ctrl	Obj Cat	Object	Dept Obj	Exp Budget	Encumbrance	Expenditure	Balance	Prior Enc Bal	Prior Exp	
16A	017	16A	2000	1900	F002	0.00	0.00	0.00	0.00	0.00	0.00	
16A	017	16A	2000	1900	F041	0.00	0.00	15,614.64	(15,614.64)	0.00	0.00	
16A	017	16A	2000	1900	F073	0.00	0.00	1,100.00	(1,100.00)	0.00	0.00	
16A	017	16A	2000	1900		0.00	0.00	0.00	0.00	0.00	0.00	
16A	017	16A	2000	1912		0.00	0.00	283.35	(283.35)	0.00	0.00	
16A	017	16A	3000	3100		0.00	0.00	26,204.00	(26,204.00)	0.00	0.00	
16A	017	16A	3000	3300		0.00	0.00	(83,974.24)	83,974.24	0.00	0.00	
								<u>(40,772.25)</u>				

Finance: Revenue Budget to Actual (Fund/Dept)
OCDW PRODUCTION download as of 06/26/2024

View: RcatRsrc

From Perio FY 2024 - 01 July 2023 [CLOSED]

To Period: FY 2024 - 12 June 2024 [OPEN]

Fund: 16A REDEVELOPMENT RETIREMENT OBLIGATION-SANTA ANA DS

Fund	Dept	Budg Ctrl	Rev Cat	RSRC	Rev Budget	TO: A	Balance
						Revenue	
16A	017	16A	0400	6610	0.00	(67,041.42)	(67,041.42)
16A	017	16A	0500	7120	0.00	(14,249.00)	(14,249.00)
16A	017	16A	0700	7670	0.00	(14.30)	(14.30)
16A	017	16A	0800	7811	0.00	(27,651.00)	(27,651.00)
						(108,955.72)	

Expense Budget to Actual YTD
 OCDW PRODUCTION download as of 06/26/2024

View: Fund
 As of: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16A

Fund	Exp Budget	CM Enc	CM Exp	YTD Enc	YTD Exp	Balance	TO: A		CM PY Exp	PY YTD Exp
							CM PY Enc	PY YTD Enc		
16A	0.00	0.00	(92,483.12)	0.00	(40,772.25)	40,772.25	0.00	0.00	0.00	0.00



COUNTY OF ORANGE

Request for Establishment, Deletion, Modification of Fund/Budget Control

(Check one box)

Add Fund / Budget Control # (# Assigned by GA) * Delete Fund / Budget Control # 16A * Modify Fund / Budget Control # _____

1	Controlling Department	County Executive Office
2	Fund / Budget Control	16A/16A
3	Title (max 60 char.)	REDEVELOPMENT RETIREMENT OBLIGATION-SANTA ANA DS
4	Short Name (max 15 char.)	RDV OBL SAH DS
5	Legal Authority/Reason for Establishing the Fund / Budget Control	Fund originally established per COFA #006, May 6, 1986 H&S 34173 designates successor agencies as successor entities to the former redevelopment agencies.
6	Budgeted Fund / Budget Control:	
	(a) Will Fund/Budget Control record Estimated Revenues & Appropriations? (Yes or No)	No
	(b) Will Fund/Budget Control be part of Performance Budgeting? (Yes or No)	No
7	Nature of Revenue Sources	Property Tax Increment
8	Nature of Financing Uses	Uses per approved ROPS and EOPS
9	Interest Earnings (Yes or No)	Yes
10	Authority for Direction of Interest Earnings	Fund earns its own interest
11	Interest Revenue Account (Fund/Dept/Budget Control/Unit/Revenue/Job No.)	16A-017-16A-5300-6610
12	Investment Costs Account (Fund/Dept/Budget Control/Unit/Object/Job No.)	16A-017-16A-5300-1912
13	Available for CWCAP Charges? (Yes or No)	No
14	Expiration Date	07/01/2024
15	Planned Disposition of Residual Account Balances When Fund/Budget Control is Closed	68Y-003-68Y-1001
16	Cash Available to County General Fund? (Yes or No)	(For A-C/General Accounting's Use Only)
17	Expenditure Subject to 5% Working Capital? (Yes or No)	(For A-C/General Accounting's Use Only)

***Please provide justification for deletion or modification of Fund / Budget Control:**

California Department of Finance notified the County via email on May 14, 2024, that they approved dissolution of the Orange County Successor Agency. All remaining assets will be transferred to the County-Auditor Controller, per direction of DOF, pursuant to HCS section 34187(e). This fund is to be closed for FY24-25.

Department Contact: Louis McClure Phone: 714-834-5999

Department Head Approval: [Signature] Date: 6/20/24

Please scan and email completed form to A/C General Accounting at AskGA@ac.ocgov.com and cc: Department's assigned CEO/Budget Analyst. Subject line of email should state "Fund / Budget Control Request" and submit original form with Department Head signature or in his/her absence the Designee to A/C General Accounting Unit.

Doc. Version: JV-CAPS+

Internal JV#/Doc Description: Clearing Balance for Fund 16A Closure

Journal Voucher	Period	Final Date	AC-Enter Reversal Date	Preparer Name & Phone #	Department	Workflow Unit	Journal Voucher ID
Office of the Auditor-Controller	12	06/28/2024		Ryan Grace 714-834-2479	003	1411	JVADV 24000024-1

Line Grp	Event Type	Line Description	Posting Code	Fund	Dept	BUD CTRL	Unit	Budget Unit	OBJ/REV	SOBJ/SREV	DOBJ/DREV	BSA ACCT	SUB BSA	DEPT BSA	Job Number	Debit Amount	Credit Amount
1			A001	16A	017	16A	5300	16A-5300				8010				0.00	1,059,950.03
1			A001	16A	017	16A						8010				0.00	81,186.60
1			A016	16A	017	16A	5300	16A-5300				8250				0.00	8,437.67
1			D014	16A	017	16A	5300	16A-5300	4806		T68Y			B017N616	1,149,574.30	0.00	
1			A001	68Y	003	68Y	1001	68Y-1001				8010				1,141,136.63	0.00
1			A016	68Y	003	68Y	1001	68Y-1001				8250				8,437.67	0.00
1			R003	68Y	003	68Y	1001	68Y-1001	7811		T16A				0.00	1,149,574.30	
Document Total:															2,299,148.60	2,299,148.60	

User Name	Approval Level	Before Approval	After Approval	Date/Time
RYAN GRACE	0	Created		06/26/2024 10:15:18 AM
NATALIE PHAM	0	Submitted		06/27/2024
BERTALICIA TAPIA	1	Pending	Approved	06/28/2024 12:02:25 PM
CLAUDIA VINCENT	3	Pending	Approved	06/28/2024 01:18:32 PM

CC List:



OFFICE OF THE
ORANGE COUNTY AUDITOR-CONTROLLER

ANDREW N. HAMILTON, CPA
AUDITOR-CONTROLLER

June 28, 2024

TO: Distribution
SUBJECT: Closure of Fund 16B

Below is the required information related to County Executive Office's request for the closure of Fund 16B

Fund/Budget Control	16B/16B
Controlling Department	County Executive Office
Title (max 60 characters)	Redevelopment Retirement Obligation-NDAPP Debt Service
Short Name (max 15 characters)	RDV OB NDAPP DS
Planned Disposition of Residual Account Balances When Fund/Budget Control is Closed	68Y-003-68Y-1001

Please update your records. If you have any questions, please call me at (714) 834-2479 or send an e-mail to ryan.grace@ac.ocgov.com.

Ryan Grace

Ryan Grace
General Accounting Manager

COFA 2078

Distribution via e-mail:

Nikhil Daftary, County Counsel	Margie Pham, A-C Accounting & Financial Reporting
Angie Daftary, County Counsel	Susan Munoz, A-C Financial Reporting
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Oana Cosma, CEO Budget	Room308StaffTicket, A-C IT
Liza Le, CEO Budget	Evarista Narciso, A-C IT
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Steve Pilon, CEO Budget	Lin Jin, A-C IT
Selina Chan-Wychgel, CEO Finance	CAPS+ Labor/PAM, A-C IT
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Adriana Nieto, CEO County Procurement Office	Cindy Wong, HCA Accounting
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Yani Painter, A-C Property Tax	Treasury Fund Accounting
Israel Guevara, A-C Property Tax	
Jennifer Han, A-C Claims & Compliance	

COFA 2078

County of Orange
Closure of Fund 16B

Purpose: To simulate entries needed to close fund, including the year-end closing entry. The year-end closing entry is an automated system entry that closes nominal accounts (expenditures & revenues) into fund balance at the end of the year (after Period 13).

Account	Balance @ 07/02/23	Adjustment	JV Close Remaining Balances	Subtotal	Closing Entries (2)	Ending Balance (1)
8010	Fr: B1 82,582.34	-	(82,582.34) To JV	-	-	-
8250	513.51	-	(513.51)	-	-	-
9721	-	-	-	-	-	-
9720	-	-	-	-	-	-
9914	-	-	-	-	-	-
9990	(125,115.54)	-	-	(125,115.54)	125,115.54	-
(3) Change in Encumbrances	-	-	-	-	-	-
(3) Expenditures	Fr: Below 24,801.47	-	83,095.85	107,897.32	(107,897.32)	-
(3) Revenues	Fr: Below 17,218.22	-	-	17,218.22	(17,218.22)	-
Total	-	-	-	-	-	-

Source: CAPS+ Data Warehouse Download, Finance: Balance Sheet Account Balances/ select view DBSA Run Date: 06/26/24

Expenditure Detail:						
1900	Fr: B2 10,220.70	-	-	10,220.70	-	-
1912	28.77	-	-	28.77	-	-
3100	14,552.00	-	-	14,552.00	-	-
4806	-	-	-	-	-	-
Total Expenditures	24,801.47	-	-	24,801.47	-	To Above

Source: CAPS+ Data Warehouse Download, Finance: Expense Budget to Actual (Fund/Dept)/ View Object Catg/Object/Dept Object Run Date: 06/26/24

Revenue Detail:						
6610	Fr: B3 (3,105.90)	-	-	(3,105.90)	-	-
7120	20,335.00	-	-	20,335.00	-	-
7670	(10.88)	-	-	(10.88)	-	-
Total Revenues	17,218.22	-	-	17,218.22	-	To Above

Source: CAPS+ Data Warehouse Download, Finance: Revenue Budget to Actual (Fund/Dept) Run Date: 06/26/24

Prior Year Encum - Current						
PY YTD Encum @	Fr: B4 -	-	-	-	-	0.00
Current Year Encum	-	-	-	-	-	-
xxxx	-	-	-	-	-	-
xxxx	-	-	-	-	-	-
xxxx	-	-	-	-	-	-
Less: Prior Year YTD Encum @ Beginning of Year	-	-	-	-	-	-
Closing Entry	-	-	-	-	-	To Above

Source: B030LV3 County of Orange Expense Budget Level 3 & F-GA05M01 YTD Expense Budget to Actual Run Date: 06/26/24
Or go to Finance: Expense Budget to Actual (Fund/Dept) / Select view Object Catg/Object/Dept Object

- (1) Should be all zeroes.
- (2) Simulate closing entry of nominal accounts: revenue - debit revenue/credit fund balance; expense - credit expense /debit fund balance; encumbrance - depending on change/ increase = credit encumbrance/debit fund balance or decrease = debit encumbrance/credit fund balance.
- (3) If trust fund, there will be no automated closing entry as no revenues or expenditures were booked. If revenues or expenditures were booked in error, a correcting JV will need to be prepared and processed. Also, JV(s) to appropriately close-out balance sheet accounts will need to be made.

Finance: Balance Sheet Account Balances
 OCDW PRODUCTION download as of 06/26/2024

View: UnitDBSA
 From Peric FY 2024 - 00 Opening Period 2023 [OPEN]
 To Period: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16B REDEVELOPMENT RETIREMENT OBLIGATION-NDAPP DEBT SERVICE
 Budg Fund No
 Department:

Fund	Dept	Budg Ctrl	Unit	Unit Description	BSA	BSA Description	Sub BSA	Dept BSA	Dept BSA Description	TO JV Amount
16B	017	16B	5300	PUBLIC FINANCE	8010	CASH				(41,709.57)
16B	017	16B			8010	CASH				124,291.91
16B	017	16B	5300	PUBLIC FINANCE	8250	INTEREST RECEIVABLE				513.51
16B	017	16B	5300	PUBLIC FINANCE	9300	DUE TO OTHER COUNTY FUNDS	T017			0.00
16B	017	16B			9990	FUND BALANCE - UNASSIGNED				(125,115.54)

NOTE:

If BSA balance will net out to zero, no JV entry needed.
 All BSA 9990 will close out at YE, no JV entry needed.

FR. ABOVE	
8010	(41,709.57)
	<u>124,291.91</u>
	82,582.34 TO: A
8250	<u>513.51</u>
	513.51 TO: A
9721	0.00
	<u>0.00</u>
	0.00 TO: A
9990	(125,115.54)
	<u>0.00</u>
	(125,115.54) TO: A

Finance: Expense Budget to Actual (Fund/Dept)
 OCDW PRODUCTION download as of 06/28/2024

View: Object Catg/Object/Dept Object
 From Perio FY 2024 - 01 July 2023 [CLOSED]

To Period: FY 2024 - 12 June 2024 [OPEN]

Fund: 16B REDEVELOPMENT RETIREMENT OBLIGATION-NDAPP DEBT SERVICE

Department:

Fund	Dept	Budg Ctrf	Obj Cat	Object	Dept Obj	Exp Budget	Encumbrance	TO A		Prior Enc Bal	Prior Exp
								Expenditure	Balance		
16B	017	16B	2000	1900	F002	0.00	0.00	0.00	0.00	0.00	0.00
16B	017	16B	2000	1900	F041	0.00	0.00	10,220.70	(10,220.70)	0.00	0.00
16B	017	16B	2000	1900		0.00	0.00	0.00	0.00	0.00	0.00
16B	017	16B	2000	1912		0.00	0.00	28.77	(28.77)	0.00	0.00
16B	017	16B	3000	3100		0.00	0.00	14,552.00	(14,552.00)	0.00	0.00
								<u>24,801.47</u>			

Finance: Revenue Budget to Actual (Fund/Dept)
 OCDW PRODUCTION download as of 06/26/2024

View: RcatRsrc

From Period: FY 2024 - 01 July 2023 [CLOSED]

To Period: FY 2024 - 12 June 2024 [OPEN]

Fund: 16B REDEVELOPMENT RETIREMENT OBLIGATION-NDAPP DEBT SERVICE

Fund	Dept	Budg Ctrl	Rev Cat	RSRC	Rev Budget	TO: A	
						Revenue	Balance
16B	017	16B	0400	6610	0.00	(3,105.90)	(3,105.90)
16B	017	16B	0500	7120	0.00	20,335.00	20,335.00
16B	017	16B	0700	7670	0.00	(10.88)	(10.88)
					0.00	17,218.22	17,229.10

Expense Budget to Actual YTD
 OCDW PRODUCTION download as of 06/26/2024

View: Fund
 As of: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16B

Fund	Exp Budget	CM Enc	CM Exp	YTD Enc	YTD Exp	Balance	TO: A		CM PY Exp	PY YTD Exp
							CM PY Enc	PY YTD Enc		
16B	0.00	0.00	1,515.18	0.00	24,801.47	(24,801.47)	0.00	0.00	0.00	0.00



COUNTY OF ORANGE

Request for Establishment, Deletion, Modification of Fund/Budget Control

(Check one box)

Add Fund / Budget Control # (# Assigned by GA) * Delete Fund / Budget Control # 16B * Modify Fund / Budget Control # _____

1	Controlling Department	County Executive Office
2	Fund / Budget Control	16B/16B
3	Title (max 60 char.)	REDEVELOPMENT RETIREMENT OBLIGATION-NDAPP DEBT SERVICE
4	Short Name (max 15 char.)	RDV OB NDAPP DS
5	Legal Authority/Reason for Establishing the Fund / Budget Control	Fund originally established per COFA #134, June 19, 1989 H&S 34173 designates successor agencies as successor entities to the former redevelopment agencies.
6	Budgeted Fund / Budget Control:	
	(a) Will Fund/Budget Control record Estimated Revenues & Appropriations? (Yes or No)	No
	(b) Will Fund/Budget Control be part of Performance Budgeting? (Yes or No)	No
7	Nature of Revenue Sources	Property Tax Increment
8	Nature of Financing Uses	Uses per approved ROPS and EOPS
9	Interest Earnings (Yes or No)	Yes
10	Authority for Direction of Interest Earnings	Fund earns its own interest
11	Interest Revenue Account (Fund/Dept/Budget Control/Unit/Revenue/Job No.)	16B-017-16B-5300-6610
12	Investment Costs Account (Fund/Dept/Budget Control/Unit/Object/Job No.)	16B-017-16B-5300-1912
13	Available for CWCAP Charges? (Yes or No)	
14	Expiration Date	07/01/2024
15	Planned Disposition of Residual Account Balances When Fund/Budget Control is Closed	68Y-003-68Y-1001
16	Cash Available to County General Fund? (Yes or No)	(For A-C/General Accounting's Use Only)
17	Expenditure Subject to 5% Working Capital? (Yes or No)	(For A-C/General Accounting's Use Only)

***Please provide justification for deletion or modification of Fund / Budget Control:**

California Department of Finance notified the County via email on May 14, 2024, that they approved dissolution of the Orange County Successor Agency. All remaining assets will be transferred to the County-Auditor Controller, per direction of DOF, pursuant to HCS section 34187(e). This fund is to be closed for FY24-25.

Department Contact: Louis McClure Phone: 714-834-5999

Department Head Approval: Date: 6/20/24

Please scan and email completed form to A/C General Accounting at AskGA@ac.ocgov.com and cc: Department's assigned CEO/Budget Analyst. Subject line of email should state "Fund / Budget Control Request" and submit original form with Department Head signature or in his/her absence the Designee to A/C General Accounting Unit.

Doc. Version: JV-CAPS+

Internal JV#/Doc Description: Clearing Balance for Fund 16B Closure

Journal Voucher	Period	Final Date	AC-Enter Reversal Date	Preparer Name & Phone #	Department	Workflow Unit	Journal Voucher ID
Office of the Auditor-Controller	12	06/28/2024		Ryan Grace 714-834-2479	003	1411	JVADV 24000025-1

Line Grp	Event Type	Line Description	Posting Code	Fund	Dept	BUD CTRL	Unit	Budget Unit	OBJ/REV	SOBJ/SREV	DOBJ/DREV	BSA ACCT	SUB BSA	DEPT BSA	Job Number	Debit Amount	Credit Amount
1			A001	16B	017	16B	5300	16B-5300				8010				41,709.57	0.00
1			A001	16B	017	16B						8010				0.00	124,291.91
1			A016	16B	017	16B	5300	16B-5300				8250				0.00	513.51
1			D014	16B	017	16B	5300	16B-5300	4806		T68Y				B017N624	83,095.85	0.00
1			A001	68Y	003	68Y	1001	68Y-1001				8010				82,582.34	0.00
1			A016	68Y	003	68Y	1001	68Y-1001				8250				513.51	0.00
1			R003	68Y	003	68Y	1001	68Y-1001	7811		T16B					0.00	83,095.85
Document Total:																207,901.27	207,901.27

User Name	Approval Level	Before Approval	After Approval	Date/Time
RYAN GRACE	0	Created		06/26/2024 01:45:45 PM
NATALIE PHAM	0	Submitted		06/28/2024
BERTALICIA TAPIA	1	Pending	Approved	06/28/2024 12:03:35 PM
CLAUDIA VINCENT	3	Pending	Approved	06/28/2024 01:19:40 PM

CC List:



OFFICE OF THE
ORANGE COUNTY AUDITOR-CONTROLLER

ANDREW N. HAMILTON, CPA
AUDITOR-CONTROLLER

June 28, 2024

TO: Distribution
SUBJECT: Closure of Fund 16C

Below is the required information related to OC Community Resources' request for the closure of Fund 16C

Fund/Budget Control	16C/16C
Controlling Department	OC Community Resources
Title (max 60 characters)	OCDA Redevelopment Successor Agency
Short Name (max 15 characters)	OCDA Successor
Planned Disposition of Residual Account Balances When Fund/Budget Control is Closed	68Y-003-68Y-1001

Please update your records. If you have any questions, please call me at (714) 834-2479 or send an e-mail to ryan.grace@ac.ocgov.com.

Ryan Grace

Ryan Grace
General Accounting Manager

COFA 2079

County of Orange

Closure of Fund 16C

Purpose: To simulate entries needed to close fund, including the year-end closing entry. The year-end closing entry is an automated system entry that closes nominal accounts (expenditures & revenues) into fund balance at the end of the year (after Period 13).

Account	Balance @ 07/02/23	Adjustment	JV Close Remaining Balances	Subtotal	Closing Entries (2)	Ending Balance (1)
8010	Fr. B1 152,878.63	-	(152,878.63) To JV	-	-	-
8250	1,823.71	-	(1,823.71)	-	-	-
9721	-	-	-	-	-	-
9720	-	-	-	-	-	-
9814	-	-	-	-	-	-
9990	(200,477.25)	-	-	(200,477.25)	200,477.25	-
(3) Change in Encumbrances	-	-	-	-	-	-
(3) Expenditures	Fr. Below 169,514.54	-	154,702.34	324,216.88	(324,216.88)	-
(3) Revenues	Fr. Below (123,739.63)	-	-	(123,739.63)	123,739.63	-
Total						

Source: CAPS+ Data Warehouse Download, Finance: Balance Sheet Account Balances/ select view DBSA Run Date: 06/26/24

Expenditure Detail:			
1900	Fr. B2 35,548.86		35,548.86
1912	84.68		84.68
3100	106,230.00		106,230.00
4801	27,651.00		27,651.00
Total Expenditures	169,514.54		169,514.54

To Above

Source: CAPS+ Data Warehouse Download, Finance: Expense Budget to Actual (Fund/Dept)/ View Object Catg/Object/Dept Object Run Date: 06/26/24

Revenue Detail:			
6610	Fr. B3 (9,809.87)		(9,809.87)
7120	(113,850.00)		(113,850.00)
7670	(79.76)		(79.76)
Total Revenues	(123,739.63)		(123,739.63)

To Above

Source: CAPS+ Data Warehouse Download, Finance: Revenue Budget to Actual (Fund/Dept) Run Date: 06/26/24

Prior Year Encum - Current			
PY YTD Encum @	Fr. B4 -		0.00
Current Year Encum	-		-
xxxx	-		-
xxxx	-		-
xxxx	-		-
Less: Prior Year YTD Encum @ Beginning of Year	-		-
Closing Entry			

To Above

Source: B390LV3 County of Orange Expense Budget Level 3 & F-GA06M01 YTD Expense Budget to Actual, Run Date: 06/26/24
Or go to Finance: Expense Budget to Actual (Fund/Dept) / Select view Object Catg/Object/Dept Object

- (1) Should be all zeroes.
- (2) Simulate closing entry of nominal accounts: revenue - debit revenue/credit fund balance; expense - credit expense /debit fund balance; encumbrance - depending on change/ increase = credit encumbrance/debit fund balance or decrease = debit encumbrance/credit fund balance.
- (3) If trust fund, there will be no automated closing entry as no revenues or expenditures were booked. If revenues or expenditures were booked in error, a correcting JV will need to be prepared and processed. Also, JV(s) to appropriately close-out balance sheet accounts will need to be made.

Finance: Balance Sheet Account Balances
 OCDW PRODUCTION download as of 06/26/2024

View: UnitDBSA
 From Perio FY 2024 - 00 Opening Period 2023 [OPEN]
 To Period: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16C OCDA REDEVELOPMENT SUCCESSOR AGENCY
 Budg Fund No
 Department:

Fund	Dept	Budg Ctrl	Unit	Unit Description	BSA	BSA Description	Sub BSA	Dept BSA	Dept BSA Description	TO: JV	Amount
16C	012	16C	2300	HOUSING AND CC	8010	CASH					(46,352.97)
16C	012	16C			8010	CASH					199,231.60
16C	012	16C	2300	HOUSING AND CC	8250	INTEREST RECEIVABLE					1,823.71
16C	012	16C	2300	HOUSING AND CC	9300	DUE TO OTHER COUNTY FUNDS	T15G				0.00
16C	012	16C			9990	FUND BALANCE - UNASSIGNED					(200,477.25)

NOTE:

If BSA balance will net out to zero, no JV entry needed.
 All BSA 9990 will close out at YE, no JV entry needed.

Sub BSA	Amount	TO: JV
FR: ABOVE		
8010	(46,352.97)	
	199,231.60	
	152,878.63	TO: A
8250	1,823.71	
	1,823.71	TO: A
9721	0.00	
	0.00	
	0.00	TO: A
9990	(200,477.25)	
	0.00	
	(200,477.25)	TO: A

Finance: Expense Budget to Actual (Fund/Dept)
 OCDW PRODUCTION download as of 06/26/2024

View: Object Catg/Object/Dept Object
 From Perio FY 2024 - 01 July 2023 [CLOSED]
 To Period: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16C OCDA REDEVELOPMENT SUCCESSOR AGENCY
 Department:

Fund	Dept	Budg Ctrl	Obj Cat	Object	Dept Obj	Exp Budget	Encumbrance	TO: A		Prior Enc Bal	Prior Exp
								Expenditure	Balance		
16C	012	16C	2000	1900	0000	0.00	0.00	22,478.86	(22,478.86)	0.00	0.00
16C	012	16C	2000	1900		0.00	0.00	13,070.00	(13,070.00)	0.00	0.00
16C	012	16C	2000	1912		0.00	0.00	84.68	(84.68)	0.00	0.00
16C	012	16C	3000	3100		0.00	0.00	106,230.00	(106,230.00)	0.00	0.00
16C	012	16C	5000	4801	T16A	0.00	0.00	27,651.00	(27,651.00)	0.00	0.00
								<u>169,514.54</u>			

Finance: Revenue Budget to Actual (Fund/Dept)
 OCDW PRODUCTION download as of 06/26/2024

View: RcalRsrc
 From Period: FY 2024 - 01 July 2023 [CLOSED]
 To Period: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16C OCDA REDEVELOPMENT SUCCESSOR AGENCY

Fund	Dept	Budg Ctrl	Rev Cat	RSRC	Rev Budget	TO: A	
						Revenue	Balance
16C	012	16C	0400	6610	0.00	(9,809.87)	(9,809.87)
16C	012	16C	0500	7120	0.00	(113,850.00)	(113,850.00)
16C	012	16C	0700	7670	0.00	(79.76)	(79.76)
					0.00	(123,739.63)	(123,659.87)

Expense Budget to Actual YTD
 OCDW PRODUCTION download as of 06/26/2024

View: Fund
 As of: FY 2024 - 12 June 2024 [OPEN]
 Fund: 16C

Fund	Exp Budget	CM Enc	CM Exp	YTD Enc	YTD Exp	Balance	CM PY Enc	PY YTD Enc	CM PY Exp	PY YTD Exp
16C	0.00	0.00	15,056.17	0.00	169,514.54	(169,514.54)	0.00	0.00	0.00	0.00

TO: A



COUNTY OF ORANGE

Request for Establishment, Deletion, Modification of Fund/Budget Control

(Check one box)

Add Fund / Budget Control # (# Assigned by GA) * Delete Fund / Budget Control # 16C * Modify Fund / Budget Control # _____

1	Controlling Department	OC COMMUNITY RESOURCES
2	Fund / Budget Control	16C/16C
3	Title (max 60 char.)	OCDA Redevelopment Successor Agency
4	Short Name (max 15 char.)	OCDA Successor
5	Legal Authority/Reason for Establishing the Fund / Budget Control	Redevelopment dissolution. Health and Safety Code 34172 and 34173
6	Budgeted Fund / Budget Control:	
	(a) Will Fund/Budget Control record Estimated Revenues & Appropriations? (Yes or No)	No
	(b) Will Fund/Budget Control be part of Performance Budgeting? (Yes or No)	No
7	Nature of Revenue Sources	Property Tax
8	Nature of Financing Uses	Capital Projects
9	Interest Earnings (Yes or No)	Yes
10	Authority for Direction of Interest Earnings	Self-interest earning
11	Interest Revenue Account (Fund/Dept/Budget Control/Unit/Revenue/Job No.)	16C-012-16C-2300-6610
12	Investment Costs Account (Fund/Dept/Budget Control/Unit/Object/Job No.)	16C-012-16C-2300-1912
13	Available for CWCAP Charges? (Yes or No)	No
14	Expiration Date	07/01/2024
15	Planned Disposition of Residual Account Balances When Fund/Budget Control is Closed	68Y-003-68Y-1001
16	Cash Available to County General Fund? (Yes or No)	(For A-C/General Accounting's Use Only)
17	Expenditure Subject to 5% Working Capital? (Yes or No)	(For A-C/General Accounting's Use Only)

***Please provide justification for deletion or modification of Fund / Budget Control:**

California Department of Finance notified the County via email on May 14, 2024, that they approved dissolution of the Orange County Successor Agency. All remaining assets will be transferred to the County-Auditor Controller, per direction of DOF, pursuant to HCS section 34187(e). Assets will be transferred by 06/30/2024. This fund is to be closed for FY24-25.

Department Contact: Yolanda Razo Phone: 714-480-2843

Department Head Approval:  Date: 6/18/24

Please scan and email completed form to A/C General Accounting at AskGA@ac.ozgov.com and cc: Department's assigned CEO/Budget Analyst. Subject line of email should state "Fund / Budget Control Request" and submit original form with Department Head signature or in his/her absence the Designee to A/C General Accounting Unit.

Doc. Version: JV-CAPS+

Internal JV#/Doc Description: Clearing Balance for Fund 16C Closure

Journal Voucher Office of the Auditor-Controller	Period 12	Final Date 06/28/2024	AC-Enter Reversal Date	Preparer Name & Phone # Natalie Pham 714-834-5733	Department 003	Workflow Unit 1411	Journal Voucher ID JVADV 24000026-1
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Line Grp	Event Type	Line Description	Posting Code	Fund	Dept	BUD CTRL	Unit	Budget Unit	OBJ/REV	SOBJ/SREV	DOBJ/DREV	BSA ACCT	SUB BSA	DEPT BSA	Job Number	Debit Amount	Credit Amount
1			A001	16C	012	16C	2300	16C-2300				8010				46,352.97	0.00
1			A001	16C	012	16C						8010				0.00	199,231.60
1			A016	16C	012	16C	2300	16C-2300				8250				0.00	1,823.71
1			D014	16C	012	16C	2300	16C-2300	4806		T68Y				KD92005	154,702.34	0.00
1			A001	68Y	003	68Y	1001	68Y-1001				8010				152,878.63	0.00
1			A016	68Y	003	68Y	1001	68Y-1001				8250				1,823.71	0.00
1			R003	68Y	003	68Y	1001	68Y-1001	7811		T16C					0.00	154,702.34
Document Total:																355,757.65	355,757.65

User Name	Approval Level	Before Approval	After Approval	Date/Time
NATALIE PHAM	0	Created		06/28/2024 09:51:12 AM
NATALIE PHAM	0	Submitted		07/01/2024
RYAN GRACE	1	Pending	Rejected	07/01/2024 10:05:41 AM
RYAN GRACE	1	Pending	Approved	07/01/2024 02:32:54 PM
BERTALICIA TAPIA	3	Pending	Approved	07/01/2024 02:56:07 PM

CC List: