

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2024-25

District/Agency Name (1)	* Obligated Fund Balances June 30, 2024 (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	532,184	0	0	0	0	532,184
Restricted	263,957,927	31,963,451	31,963,451	0	0	231,994,476
401 OC Flood - Capital Improvement Projects						
Restricted	43,145,529	0	0	0	0	43,145,529
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	84,861,544	25,524,576	25,524,576	0	0	59,336,968
TOTAL FLOOD CONTROL DISTRICT	392,497,184	57,488,027	57,488,027	0	0	335,009,157
LANDSCAPE AND LIGHTING DISTRICTS						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	5,831,586	3,250,737	3,250,737	0	0	2,580,849
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	5,831,586	3,250,737	3,250,737	0	0	2,580,849
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	75,507,126	11,316,639	11,316,639	0	0	64,190,487
406 OC Parks Capital						
Restricted	28,851,894	5,577,831	5,577,831	0	0	23,274,063
468 County Service Area #13 - La Mirada						
Restricted	9,616	9,616	9,616	0	0	0
477 County Service Area #22 - East Yorba Linda						
Restricted	89,517	29,070	29,070	0	0	60,447
TOTAL SERVICE AREAS	104,458,153	16,933,156	16,933,156	0	0	87,524,997

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ASSESSMENT DISTRICTS						
431 Special Assessment - Top of the World Improvement Restricted	6,540	6,540	6,540	0	0	0
433 Golden Lantern Reassess. District 94-1 - Debt Service Restricted	366,510	340,500	340,500	0	0	26,010
507 Irvine Coast Assess. District 88-1 - Debt Service Restricted for Debt Service	11,271	11,270	11,270	0	0	1
516 Assess. Dist. 01-1 Ziani Project - Debt Service Restricted for Debt Service	404,636	197,000	197,000	0	0	207,636
523 Newport Coast AD 01-1 Group 2 Debt Service Restricted for Debt Service	714,657	498,000	498,000	0	0	216,657
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS Restricted	1,116,241	504,300	504,300	0	0	611,941
534 Assess. District 01-1 Group 3 Debt Service Restricted for Debt Service	857,321	493,000	493,000	0	0	364,321
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service Restricted for Debt Service	854,980	747,700	747,700	0	0	107,280
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Restricted for Debt Service	8,355	8,354	8,354	0	0	1
TOTAL ASSESSMENT DISTRICTS	4,340,511	2,806,664	2,806,664	0	0	1,533,847
COMMUNITY FACILITIES DISTRICTS						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Restricted for Debt Service	1,533,791	560,175	560,175	0	0	973,616
487 CFD 2002-1 Ladera - Debt Service Restricted for Debt Service	4,761,542	756,585	756,585	0	0	4,004,957
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service Restricted for Debt Service	16,954	16,950	16,950	0	0	4

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COMMUNITY FACILITIES DISTRICTS						
492 Mission Viejo CFD 87-3 (A) - Debt Service Restricted for Debt Service	30,727	30,726	30,726	0	0	1
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service Restricted for Debt Service	10,255	10,255	10,255	0	0	0
505 Foothill Ranch CFD 87-4 - Debt Service Restricted for Debt Service	6,730	6,730	6,730	0	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service Restricted for Debt Service	19,921	19,921	19,921	0	0	0
513 Coto De Caza CFD 87-8 - Debt Service Restricted for Debt Service	9,210	9,210	9,210	0	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service Restricted for Debt Service	23,166	23,165	23,165	0	0	1
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service Restricted for Debt Service	22,040	22,039	22,039	0	0	1
530 CFD 2004-1 Ladera - Debt Service Restricted for Debt Service	10,034,368	2,140,478	2,140,478	0	0	7,893,890
533 CFD 01-1 Ladera - Debt Service Restricted for Debt Service	2,003,604	670,181	670,181	0	0	1,333,423
541 CFD 2015-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	12,222,132	2,916,141	2,916,141	0	0	9,305,991
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service Restricted for Debt Service	1,868,083	779,600	779,600	0	0	1,088,483
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service Restricted for Debt Service	9,449	9,448	9,448	0	0	1
555 CFD 2003-1 Ladera - Debt Service Restricted for Debt Service	3,802,103	821,688	821,688	0	0	2,980,415

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COMMUNITY FACILITIES DISTRICTS						
560 CFD 2016-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	12,615,382	2,221,000	2,221,000	0	0	10,394,382
562 CFD 2017-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	10,266,833	1,921,041	1,921,041	0	0	8,345,792
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	1,285,935	1,018,282	1,018,282	0	0	267,653
565 CFD 2021-1 RMV (Rienda) Construction Fund Restricted for Debt Service	21,062,740	21,062,740	21,062,740	0	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service Restricted for Debt Service	14,753,490	749,370	749,370	0	0	14,004,120
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund Restricted	52,362,526	52,362,526	52,362,526	0	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service Restricted for Debt Service	10,350,416	5,264,900	5,264,900	0	0	5,085,516
TOTAL COMMUNITY FACILITIES DISTRICTS	160,137,945	93,393,151	93,393,151	0	0	66,744,794
OC DEVELOPMENT AGENCIES						
170 Housing Asset Fund Restricted	29,238,137	317,881	317,881	0	0	28,920,256
TOTAL OC DEVELOPMENT AGENCIES	29,238,137	317,881	317,881	0	0	28,920,256
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority Restricted	2,111,963	5,064	5,064	0	0	2,106,899
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	2,111,963	5,064	5,064	0	0	2,106,899

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TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	698,615,479	174,194,680	174,194,680	0	0	524,420,799

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