

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2025-26

Actual ☐
Estimated ☒

District/Agency Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
FLOOD CONTROL DISTRICT					
400 OC Flood	358,741,716	1,278,501	357,463,215	0	0
401 OC Flood - Capital Improvement Projects	89,613,644	6,090,378	83,523,266	0	0
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	74,901,050	5,394,129	69,506,921	0	0
TOTAL FLOOD CONTROL DISTRICT	523,256,410	12,763,008	510,493,402	0	0
LANDSCAPING AND LIGHTING ASSESSMENT					
459 N. Tustin Landscape & Lighting Assessment Dist.	1,702,289	0	1,702,289	0	0
TOTAL LANDSCAPING AND LIGHTING ASSESSMENT	1,702,289	0	1,702,289	0	0
SERVICE AREAS					
405 OC Parks CSA26	100,954,572	1	100,954,571	0	0
406 OC Parks Capital	26,396,539	0	26,396,539	0	0
468 County Service Area #13 - La Mirada	17,931	0	17,931	0	0
477 County Service Area #22 - East Yorba Linda	95,898	0	95,898	0	0
TOTAL SERVICE AREAS	127,464,940	1	127,464,939	0	0

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ASSESSMENT DISTRICTS					
431 Special Assessment - Top of the World Improvement	0	0	0	0	0
433 Golden Lantern Reassess. District 94-1 - Debt Service	346,085	0	346,085	0	0
507 Irvine Coast Assess. District 88-1 - Debt Service	4,705	0	4,705	0	0
516 Assess. Dist. 01-1 Ziani Project - Debt Service	412,553	0	412,553	0	0
523 Newport Coast AD 01-1 Group 2 Debt Service	776,085	654	775,431	0	0
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	1,152,415	1,015	1,151,400	0	0
534 Assess. District 01-1 Group 3 Debt Service	894,804	800	894,004	0	0
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	869,496	1,575	867,921	0	0
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	730	0	730	0	0
TOTAL ASSESSMENT DISTRICTS	4,456,873	4,044	4,452,829	0	0
COMMUNITY FACILITIES DISTRICTS					
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,618,066	0	1,618,066	0	0
487 CFD 2002-1 Ladera - Debt Service	5,667,557	0	5,667,557	0	0
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	9,690	0	9,690	0	0
492 Mission Viejo CFD 87-3 (A) - Debt Service	0	0	0	0	0
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service	0	0	0	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service	12,699	0	12,699	0	0
513 Coto De Caza CFD 87-8 - Debt Service	1,095	0	1,095	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service	15,013	0	15,013	0	0
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	13,946	0	13,946	0	0
530 CFD 2004-1 Ladera - Debt Service	10,346,373	0	10,346,373	0	0

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COMMUNITY FACILITIES DISTRICTS					
533 CFD 01-1 Ladera - Debt Service	2,065,211	0	2,065,211	0	0
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	12,614,833	1,700	12,613,133	0	0
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,927,337	0	1,927,337	0	0
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,266	0	1,266	0	0
555 CFD 2003-1 Ladera - Debt Service	4,492,552	0	4,492,552	0	0
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	13,401,417	0	13,401,417	0	0
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	10,765,045	0	10,765,045	0	0
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,502,990	0	2,502,990	0	0
565 CFD 2021-1 RMV (Rienda) Construction Fund	7,420,827	0	7,420,827	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service	15,042,989	0	15,042,989	0	0
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	34,999,225	0	34,999,225	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	8,367,763	0	8,367,763	0	0
TOTAL COMMUNITY FACILITIES DISTRICTS	131,285,894	1,700	131,284,194	0	0
ORANGE COUNTY DEVELOPMENT AGENCIES					
170 Housing Asset Fund	29,033,075	0	29,033,075	0	0
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	29,033,075	0	29,033,075	0	0
JOINT POWER AUTHORITY					
590 In-Home Supportive Services Public Authority	2,779,321	0	2,779,321	0	0
TOTAL JOINT POWER AUTHORITY	2,779,321	0	2,779,321	0	0

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TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY BOARD OF SUPERVISORS	819,978,802	12,768,753	807,210,049	0	0

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