COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

District/Agency Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
FLOOD CONTROL DISTRICT					
400 OC Flood	493,245,021	7,664,840	485,580,181	0	0
401 OC Flood - Capital Improvement Projects	47,431,988	2,073,219	45,358,769	0	0
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	86,847,451	6,362,760	80,484,691	0	0
408 OC Flood Westminster East Garden Grove Flood Risk Mgmt Prj	0	0	0	0	0
TOTAL FLOOD CONTROL DISTRICT	**627,524,460**	**16,100,819**	**611,423,641**	**0**	**0**
LANDSCAPING AND LIGHTING ASSESSMENT					
459 N. Tustin Landscape & Lighting Assessment Dist.	2,365,256	0	2,365,256	0	0
TOTAL LANDSCAPING AND LIGHTING ASSESSMENT	**2,365,256**	**0**	**2,365,256**	**0**	**0**
SERVICE AREAS					
405 OC Parks CSA26	146,141,928	0	146,141,928	0	0
406 OC Parks Capital	6,316,382	0	6,316,382	0	0
468 County Service Area #13 - La Mirada	16,987	0	16,987	0	0
477 County Service Area #22 - East Yorba Linda	26,497	0	26,497	0	0
TOTAL SERVICE AREAS	**152,501,794**	**0**	**152,501,794**	**0**	**0**

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ASSESSMENT DISTRICTS					
433 Golden Lantern Reassess. District 94-1 - Debt Service	350,820	0	350,820	0	0
507 Irvine Coast Assess. District 88-1 - Debt Service	0	0	0	0	0
516 Assess. Dist. 01-1 Ziani Project - Debt Service	411,571	0	411,571	0	0
523 Newport Coast AD 01-1 Group 2 Debt Service	770,214	0	770,214	0	0
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	1,191,633	0	1,191,633	0	0
534 Assess. District 01-1 Group 3 Debt Service	942,605	0	942,605	0	0
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	867,999	0	867,999	0	0
TOTAL ASSESSMENT DISTRICTS	**4,534,842**	**0**	**4,534,842**	**0**	**0**

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Actual [ ]
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COMMUNITY FACILITIES DISTRICTS					
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,680,351	0	1,680,351	0	0
487 CFD 2002-1 Ladera - Debt Service	5,856,874	0	5,856,874	0	0
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	8,505	0	8,505	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service	11,744	0	11,744	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service	14,958	0	14,958	0	0
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	13,868	0	13,868	0	0
530 CFD 2004-1 Ladera - Debt Service	10,616,165	0	10,616,165	0	0
533 CFD 01-1 Ladera - Debt Service	2,116,974	0	2,116,974	0	0
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	13,091,698	0	13,091,698	0	0
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,946,338	0	1,946,338	0	0
555 CFD 2003-1 Ladera - Debt Service	4,643,376	0	4,643,376	0	0
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	13,513,345	0	13,513,345	0	0
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	11,178,670	0	11,178,670	0	0
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,600,777	0	2,600,777	0	0
565 CFD 2021-1 RMV (Rienda) Construction Fund	4,404,918	0	4,404,918	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service	15,657,216	0	15,657,216	0	0
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	22,008,862	0	22,008,862	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	8,649,069	0	8,649,069	0	0
TOTAL COMMUNITY FACILITIES DISTRICTS	**118,013,708**	**0**	**118,013,708**	**0**	**0**

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ORANGE COUNTY DEVELOPMENT AGENCIES					
170 Housing Asset Fund	28,849,802	0	28,849,802	0	0
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	**28,849,802**	**0**	**28,849,802**	**0**	**0**
JOINT POWER AUTHORITY					
590 In-Home Supportive Services Public Authority	2,826,372	0	2,826,372	0	0
TOTAL JOINT POWER AUTHORITY	**2,826,372**	**0**	**2,826,372**	**0**	**0**
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY BOARD OF SUPERVISORS	**936,616,234**	**16,100,819**	**920,515,415**	**0**	**0**

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