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

District/Agency Name	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FLOOD CONTROL DISTRICT						
400 OC Flood						
Nonspendable for Inventory	602,995	0	0	0	0	602,995
Restricted	484,977,186	18,129,502	18,129,502	0	0	466,847,684
401 OC Flood - Capital Improvement Projects						
Restricted	45,358,769	0	0	0	0	45,358,769
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	80,484,691	0	0	0	0	80,484,691
TOTAL FLOOD CONTROL DISTRICT	**611,423,641**	**18,129,502**	**18,129,502**	**0**	**0**	**593,294,139**
LANDSCAPE AND LIGHTING DISTRICTS						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	2,365,256	0	0	0	0	2,365,256
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	**2,365,256**	**0**	**0**	**0**	**0**	**2,365,256**
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	146,141,928	40,004,093	40,004,093	108,300	108,300	106,246,135
406 OC Parks Capital						
Restricted	6,316,382	2,783,385	2,783,385	0	0	3,532,997
468 County Service Area #13 - La Mirada						
Restricted	16,987	0	0	46	46	17,033
477 County Service Area #22 - East Yorba Linda						
Restricted	26,497	26,498	26,498	0	0	(1)
TOTAL SERVICE AREAS	**152,501,794**	**42,813,976**	**42,813,976**	**108,346**	**108,346**	**109,796,164**

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
ASSESSMENT DISTRICTS						
433 Golden Lantern Reassess. District 94-1 - Debt Service						
Restricted	350,820	0	0	0	0	350,820
516 Assess. Dist. 01-1 Ziani Project - Debt Service						
Restricted for Debt Service	411,571	188,600	188,600	0	0	222,971
523 Newport Coast AD 01-1 Group 2 Debt Service						
Restricted for Debt Service	770,214	480,600	480,600	0	0	289,614
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS						
Restricted	1,191,633	473,062	473,062	0	0	718,571
534 Assess. District 01-1 Group 3 Debt Service						
Restricted for Debt Service	942,605	469,400	469,400	0	0	473,205
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service						
Restricted for Debt Service	867,999	721,500	721,500	0	0	146,499
TOTAL ASSESSMENT DISTRICTS	**4,534,842**	**2,333,162**	**2,333,162**	**0**	**0**	**2,201,680**
COMMUNITY FACILITIES DISTRICTS						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service						
Restricted for Debt Service	1,680,351	559,100	559,100	0	0	1,121,251
487 CFD 2002-1 Ladera - Debt Service						
Restricted for Debt Service	5,856,874	689,170	689,170	0	0	5,167,704
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service						
Restricted for Debt Service	8,505	0	0	0	0	8,505
509 Rancho Santa Margarita CFD 87-5B - Debt Service						
Restricted for Debt Service	11,744	0	0	0	0	11,744
517 Rancho Santa Margarita CFD 87-5C - Debt Service						
Restricted for Debt Service	14,958	0	0	0	0	14,958
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service						
Restricted for Debt Service	13,868	0	0	0	0	13,868

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
COMMUNITY FACILITIES DISTRICTS						
530 CFD 2004-1 Ladera - Debt Service						
Restricted for Debt Service	10,616,165	2,252,405	2,252,405	0	0	8,363,760
533 CFD 01-1 Ladera - Debt Service						
Restricted for Debt Service	2,116,974	674,904	674,904	0	0	1,442,070
541 CFD 2015-1 RMV (Village of Esencia) Debt Service						
Restricted for Debt Service	13,091,698	2,977,314	2,977,314	0	0	10,114,384
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service						
Restricted for Debt Service	1,946,338	773,650	773,650	0	0	1,172,688
555 CFD 2003-1 Ladera - Debt Service						
Restricted for Debt Service	4,643,376	763,368	763,368	0	0	3,880,008
560 CFD 2016-1 RMV (Village of Esencia) Debt Service						
Restricted for Debt Service	13,513,345	2,174,314	2,174,314	0	0	11,339,031
562 CFD 2017-1 RMV (Village of Esencia) Debt Service						
Restricted for Debt Service	11,178,670	2,084,649	2,084,649	0	0	9,094,021
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service						
Restricted	1,066,548	0	0	0	0	1,066,548
Restricted for Debt Service	1,534,229	1,081,197	1,081,197	0	0	453,032
565 CFD 2021-1 RMV (Rienda) Construction Fund						
Restricted for Debt Service	4,404,918	4,404,918	4,404,918	0	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service						
Restricted for Debt Service	15,657,216	1,099,471	1,099,471	0	0	14,557,745
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund						
Restricted	22,008,862	22,008,862	22,008,862	0	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service						
Restricted for Debt Service	8,649,069	2,545,421	2,545,421	0	0	6,103,648
TOTAL COMMUNITY FACILITIES DISTRICTS	**118,013,708**	**44,088,743**	**44,088,743**	**0**	**0**	**73,924,965**

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OC DEVELOPMENT AGENCIES						
170 Housing Asset Fund						
Restricted	28,849,802	271,444	271,444	0	0	28,578,358
TOTAL OC DEVELOPMENT AGENCIES	**28,849,802**	**271,444**	**271,444**	**0**	**0**	**28,578,358**
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority						
Restricted	2,826,372	0	0	0	0	2,826,372
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	**2,826,372**	**0**	**0**	**0**	**0**	**2,826,372**
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	**920,515,415**	**107,636,827**	**107,636,827**	**108,346**	**108,346**	**812,986,934**

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