

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE  
OBLIGATED FUND BALANCES  
FISCAL YEAR 2022-23

District/Agency Name  (1)	* Obligated Fund Balances June 30, 2022  (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)	
<b>FLOOD CONTROL DISTRICT</b>						
400 OC Flood						
Nonspendable for Inventory	426,419	0	0	0	0	426,419
Restricted	198,506,940	67,130,611	67,130,611	0	0	131,376,329
401 OC Flood - Capital Improvement Projects						
Restricted	13,508,566	0	0	0	0	13,508,566
404 OC Flood- Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	42,189,321	31,330,657	31,330,657	0	0	10,858,664
<b>TOTAL FLOOD CONTROL DISTRICT</b>	<b>254,631,246</b>	<b>98,461,268</b>	<b>98,461,268</b>	<b>0</b>	<b>0</b>	<b>156,169,978</b>
<b>LANDSCAPE AND LIGHTING DISTRICTS</b>						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	5,392,952	2,881,877	2,881,877	0	0	2,511,075
<b>TOTAL LANDSCAPE AND LIGHTING DISTRICTS</b>	<b>5,392,952</b>	<b>2,881,877</b>	<b>2,881,877</b>	<b>0</b>	<b>0</b>	<b>2,511,075</b>
<b>SERVICE AREAS</b>						
405 OC Parks CSA26						
Restricted	50,878,753	16,563,453	16,563,453	0	0	34,315,300
406 OC Parks Capital						
Restricted	22,864,399	2,594,290	2,594,290	0	0	20,270,109
468 County Service Area #13 - La Mirada						
Restricted	15,826	13,345	13,345	0	0	2,481
477 County Service Area #22 - East Yorba Linda						
Restricted	41,739	0	0	0	0	41,739
<b>TOTAL SERVICE AREAS</b>	<b>73,800,717</b>	<b>19,171,088</b>	<b>19,171,088</b>	<b>0</b>	<b>0</b>	<b>54,629,629</b>

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<b>ASSESSMENT DISTRICTS</b>						
431 Special Assessment - Top of the World Improvement Restricted	16,194	15,978	15,978	0	0	216
433 Golden Lantern Reassess. District 94-1 - Debt Service Restricted	353,492	349,750	349,750	0	0	3,742
507 Irvine Coast Assess. District 88-1 - Debt Service Restricted for Debt Service	28,693	27,750	27,750	0	0	943
516 Assess. Dist. 01-1 Ziani Project - Debt Service Restricted for Debt Service	389,147	198,000	198,000	0	0	191,147
523 Newport Coast AD 01-1 Group 2 Debt Service Restricted for Debt Service	779,586	497,959	497,959	0	0	281,627
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS Restricted	1,242,106	499,963	499,963	0	0	742,143
534 Assess. District 01-1 Group 3 Debt Service Restricted for Debt Service	973,281	494,551	494,551	0	0	478,730
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service Restricted for Debt Service	804,651	747,740	747,740	0	0	56,911
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Restricted for Debt Service	52,559	51,700	51,700	0	0	859
<b>TOTAL ASSESSMENT DISTRICTS</b>	<b>4,639,709</b>	<b>2,883,391</b>	<b>2,883,391</b>	<b>0</b>	<b>0</b>	<b>1,756,318</b>
<b>COMMUNITY FACILITIES DISTRICTS</b>						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Restricted for Debt Service	1,396,508	601,750	601,750	0	0	794,758
487 CFD 2002-1 Ladera - Debt Service Restricted for Debt Service	7,467,646	784,527	784,527	0	0	6,683,119
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service Restricted for Debt Service	91,224	91,000	91,000	0	0	224

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<b>COMMUNITY FACILITIES DISTRICTS</b>						
492 Mission Viejo CFD 87-3 (A) - Debt Service Restricted for Debt Service	56,580	55,000	55,000	0	0	1,580
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service Restricted for Debt Service	16,144	16,000	16,000	0	0	144
505 Foothill Ranch CFD 87-4 - Debt Service Restricted for Debt Service	81,750	81,691	81,691	0	0	59
509 Rancho Santa Margarita CFD 87-5B - Debt Service Restricted for Debt Service	50,549	50,000	50,000	0	0	549
513 Coto De Caza CFD 87-8 - Debt Service Restricted for Debt Service	21,577	21,200	21,200	0	0	377
517 Rancho Santa Margarita CFD 87-5C - Debt Service Restricted for Debt Service	29,248	28,930	28,930	0	0	318
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service Restricted for Debt Service	27,079	26,970	26,970	0	0	109
530 CFD 2004-1 Ladera - Debt Service Restricted for Debt Service	10,728,137	2,310,409	2,310,409	0	0	8,417,728
533 CFD 01-1 Ladera - Debt Service Restricted for Debt Service	1,806,866	671,875	671,875	0	0	1,134,991
541 CFD 2015-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	11,780,350	3,077,450	3,077,450	0	0	8,702,900
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service Restricted for Debt Service	1,743,463	813,025	813,025	0	0	930,438
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service Restricted for Debt Service	20,459	20,050	20,050	0	0	409
555 CFD 2003-1 Ladera - Debt Service Restricted for Debt Service	5,933,056	835,415	835,415	0	0	5,097,641

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<b>COMMUNITY FACILITIES DISTRICTS</b>						
560 CFD 2016-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	11,623,918	2,676,472	2,676,472	0	0	8,947,446
561 CFD 2017-1 RMV (Village of Esencia) Construction Restricted for Debt Service	2,993,330	2,993,320	2,993,320	0	0	10
562 CFD 2017-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	9,440,900	2,075,206	2,075,206	0	0	7,365,694
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service Restricted for Debt Service	2,349,544	1,093,182	1,093,182	0	0	1,256,362
<b>TOTAL COMMUNITY FACILITIES DISTRICTS</b>	<b>67,658,328</b>	<b>18,323,472</b>	<b>18,323,472</b>	<b>0</b>	<b>0</b>	<b>49,334,856</b>
<b>OC DEVELOPMENT AGENCIES</b>						
170 Housing Asset Fund Restricted	29,663,136	10,369,191	10,369,191	0	0	19,293,945
<b>TOTAL OC DEVELOPMENT AGENCIES</b>	<b>29,663,136</b>	<b>10,369,191</b>	<b>10,369,191</b>	<b>0</b>	<b>0</b>	<b>19,293,945</b>
<b>JOINT POWERS AND PUBLIC AUTHORITY</b>						
590 In-Home Supportive Services Public Authority Restricted	1,649,953	96,251	96,251	0	0	1,553,702
<b>TOTAL JOINT POWERS AND PUBLIC AUTHORITY</b>	<b>1,649,953</b>	<b>96,251</b>	<b>96,251</b>	<b>0</b>	<b>0</b>	<b>1,553,702</b>
<b>TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS</b>	<b>437,436,041</b>	<b>152,186,538</b>	<b>152,186,538</b>	<b>0</b>	<b>0</b>	<b>285,249,503</b>

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