

# ATTACHMENT B

FISCAL YEAR 2018-19 SEMI-ANNUAL REPORT CLOSED FUND/BUDGET CONTROL FOR JANUARY 1, 2019 TO JUNE 30, 2019					
DATE CLOSED	FUND / BUDGET CONTROL	TITLE	CONTROLLING DEPARTMENT	AUTHORITY / PURPOSE:	
12/13/18	61-0101	South Orange County Prop/Liab JPA, General Fund	TTC	Authority:	TTC converted all school funds from a triple alpha configuration to six-digit numeric numbers.
				Purpose:	To account for the expenditures of authorized projects and investment earnings received.
01/09/19	70-1212	Fullerton Joint UHSD, Child Development Fund	TTC	Authority:	TTC converted all school funds from a triple alpha configuration to six-digit numeric numbers.
				Purpose:	To account for the expenditures of authorized projects and investment earnings received.
03/06/19	484/484	R'O Santa Marg CFD 86-2 Dbt Sv	CEO	Authority:	Board of Supervisors Resolution No. 86-1289A dated October 8, 1986.
				Purpose:	To account for debt service and reserve.
03/06/19	494/494	Aliso Viejo CFD 88-1 Debt Serv	CEO	Authority:	Board of Supervisors Resolution No. 88-717 dated May 18, 1988.
				Purpose:	To account for debt service and reserve.
03/06/19	496/496	Lomas Laguna CFD 88-2 Debt Svc	CEO	Authority:	Issuance of Mello Roos Bonds for CFD 88-2 on March 1, 1989.
				Purpose:	To account for debt service and reserve.
03/06/19	503/503	Portola Hills CFD 87-2(A) D S	CEO	Authority:	Board of Supervisors Resolution No. 88-94 dated January 26, 1988.
				Purpose:	To account for debt service and reserve.
03/06/19	511/511	Baker Ranch CFD 87-6 Debt Serv	CEO	Authority:	Board of Supervisors Resolution No. 88-1005 dated June 29, 1988.
				Purpose:	To account for debt service and reserve.
03/06/19	515/515	Santa Teresita CFD 87-9 Debt S	CEO	Authority:	Board of Supervisors Resolution No. 88-1011 dated June 29, 1988.
				Purpose:	To account for debt service and reserve.
03/06/19	519/519	Los Alisos CFD 87-7 Debt Serv	CEO	Authority:	Board of Supervisors Resolution No. 88-1007 dated June 29, 1988.
				Purpose:	To account for debt service and reserve.
03/06/19	540/540	CFD 2015-1 RMV (Village of Esencia) Construction	CEO	Authority:	Issuance of Mello Roos Bonds for CFD 2015-1 of the County of Orange (Village of Esencia).
				Purpose:	To account for all monies received and expended on bond-funded projects.
06/03/19	82-1111	Placentia Unified, Adult Education Fund	TTC	Authority:	TTC converted all school funds from a triple alpha configuration to six-digit numeric numbers.
				Purpose:	To account for the expenditures of authorized projects and investment earnings received.
06/24/19	370/370	Sheriff Court Ops - Special Collections	OCSD	Authority:	Government Code 26731 & 26746.
				Purpose:	Sheriff is to maintain a special fund from collected fees.
06/27/19	131/131	Sheriff Narcotics Program - Dept of Treasury	OCSD	Authority:	The U.S. Department of the Treasury - Guide to Equitable Sharing for Foreign Countries and Federal, State and Local Law Enforcement Agencies states that Department of the Treasury equitable sharing funds are not to be commingled with funds from any other source.
				Purpose:	Interest income earned on equitably shared funds are not to be commingled with any other revenue sources.
06/27/19	403/403	OC Santa Ana River	OCPW	Authority:	Directed by the Board Of Supervisors on joint resolutions dated December 16, 1969 and December 17, 1969, for the improvement and operation of the Santa Ana River between Katella Avenue and the Metropolitan Water District outlet for water conservation and flood control purposes.
				Purpose:	To provide a method of accounting for monies received and disbursed in accordance with Agreement No. C 732 entered into by and between the Orange County Flood Control District and the Orange County Water District on July 25, 1972.
06/27/19	103/103	OC Meth Lab Investigation Team	OCSD	Authority:	Minute Order dated February 24, 1998.
				Purpose:	To account for federal grant funds.