



MARKS ROOS AUTHORITY REPORT
 California Debt and Investment Advisory Commission, 915 Capitol Mall,
 Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
 94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2023-0279
 Status: Submitted
 10/28/2024

Information as of Reporting Year End: 6/30/2024

Issuance

Authority Issuer:	South Orange County Public Financing Authority
Issue Name:	Special Tax Revenue Refunding Bonds 2023 Series A (Senior Lien Bonds)
Senior Issue:	No
Subordinate Issue:	No
Project Name:	CFD Nos 2002-1 & 2003-1 Ladera Ranch Series A
Actual Sale Date:	4/4/2023
Settlement Date:	5/18/2023
Original Principal Amount:	\$40,010,000.00
Date of Filing:	10/24/2024
Total Issuance Costs:	\$0.00
Total Cost of Issuance from Report of Final Sale:	\$334,380.99
Was a Reserve Fund established with proceeds of this debt issue?:	Yes
Reserve Fund Minimum Balance Amount:	\$2,564,625.00

Fund Balance

Principal Amount of Bonds Outstanding:	\$36,565,000.00
Capitalized Interest Fund:	\$0.00
Cash Reserve:	\$2,678,630.71
Surety Bond Reserve:	\$0.00
Total Bond Reserve Fund:	\$2,678,630.71

Professional Fees

Type of service	Other Text	Service Fee
Administration		\$54,354.11
Tax Consultant		\$5,124.30



Trustee \$3,000.00
 Arbitrage Calculation \$627.00

Local Obligors

CDIAC Number	Issuer Name	Principal Amount	Obligor Type	Administration Fee
2023-0280	Orange County CFD No 2002-1	\$21,675,000.00	BP	\$28,464.24
2023-0281	Orange County CFD No 2003-1	\$18,335,000.00	BP	\$25,889.87
Total:		\$40,010,000.00		\$54,354.11

Investment Contracts

Final Maturity of the Investment Contract:

Commission/Fee for Contract (total): \$0.00

Interest Earnings on Contract (current): \$0.00

Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Naomi Nakamura

Agency/Organization Name: Orange County

Address: 400 W. Civic Center Dr. 5th Floor

City: Santa Ana

State: CA

Zip Code: 92701

Telephone: 714-834-5689

Fax Number:

E-mail: naomi.nakamura@ocgov.com



MARKS ROOS AUTHORITY REPORT

California Debt and Investment Advisory Commission, 915 Capitol Mall,
Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2023-0279
Status: Submitted
10/28/2024

Comments

Issuer For FYE 06/30/2023, the reserve was incorrectly reported as a surety reserve.
Comments: Corrected this FY.