

**STATE OF CALIFORNIA  
MARKS-ROOS YEARLY FISCAL STATUS REPORT  
FOR AUTHORITY ISSUE**

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

Internet Submission - **CURRENT**

CDIAC # 2004-0845

Fiscal Year \_\_\_\_\_

**I. GENERAL INFORMATION**

A. Issuer South Orange County Public Financing Authority

B. Name/Title/Series of Bond Issue 2004 Special Tax Ref RBs

Senior Issue:  Yes  No      Subordinate Issue:  Yes  No

C. Project Name: CFD Nos 87-1,87-3,87-4,87-5A,B,C,D & 87-8 Fthill Area Ser A

D. Date of Bond Issuance 06-17-2004

E. Original Principal Amount of Bonds \$ 92,370,000.00

F. Reserve Minimum Balance \$ .00

G. Total Issuance Costs \$ .00  
*(Report Issuance Costs only at initial filing)*

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 06-30-2019

A. Principal Amount of Bonds Outstanding \$ .00

B. Bond Reserve Fund \$ .00

    Bond Reserve Cash \$0.00      Bond Reserve Surety Bond \$0.00

C. Capitalized Interest Fund \$ .00

**III. AUTHORITY FINANCIAL INFORMATION**

A. Fees Paid for Professional Services (Annual Totals)

1. Type of Service	2. Amount of Fees
ADMIN	\$ 169,134.87
TRST	\$ 1,143.63
ARB	\$ 6,300.00
CONSUL	\$ 1,693.89
	\$ .00

**Total:            178272.39**

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(Continued)

B. Local Obligor

1. Issuer/Borrower	2. Bond Purchase (BP) or Loan (L)	3. Amount of Purchase/Loan (from Authority Issue)	4. Administration Fee (Charged to LOB)
CFD 87-1	BP	\$1	\$29
CFD 87-3	BP	\$1	\$80
CFD 87-4	BP	\$10,187,991	\$34,762
CFD 87-5A	BP	\$210,000	\$26,571
CFD 87-5B	BP	\$2,954,832	\$27,829
CFD 87-5C	BP	\$2,730,000	\$26,599
CFD 87-5D	BP	\$2,195,000	\$26,585
CFD 87-8	BP	\$5,795,000	\$26,679
<b>Total:</b>		<b>\$24,072,825</b>	<b>\$169,135</b>

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(Continued)

C. Investment Contracts

1. Terms of Investment Contracts

a. Final Maturity

b. Other (see Guidelines for explanation)

2. Commission/Fee for Contract                      Total                      \$ .00

3. Interest Earnings on Contract                      Current                      \$ .00

D. Does this Agency participate in the County's Teeter Plan?                       Yes                       No

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status filing requirements. *(Indicate reason for retirement.)*

Reason for Retirement                       Refunded                       Matured                       Other

Final Maturity Date/Issue Date                      08-15-2018

Refunding Bond Title/Other                      Full Optional Redemption                      Other - Paid Off Early (see VI. Comments)

**V. NAME OF PARTY COMPLETING THIS FORM**

Name                      Gina Kim

Title                      Public Finance Accounting Manager

Firm/Agency                      Orange County

Address                      333 W. Santa Ana Blvd 3rd Fl

City/State/Zip                      Santa Ana, CA 92701-4062

Phone No.                      (714) 834-3749

Date of Report                      10-29-2019

Email                      gina.kim@ocgov.com

**VI. Comments - October 30, 2019 email from Michelle Bass, Orange County**

Hi Tanya/Catherine,

After talking with Richard Brown, we have determined that we used the incorrect "Other" description under Issue Retired. For the CDIA numbers noted below, we used the description of "Full Optional Redemption." These bonds were actually "Paid Off Early" on 8/15/2018. Richard is going to change the description on the Mello-Roos reports we filed to reflect Paid Off Early. Would you be able to do the same on the Marks-Roos (Authority and Local) reports? Also, if you could please send back a corrected copy once the change has been made, we would greatly appreciate it. We will make a note in our file to ensure that this does not happen in the future. Additionally, proof of early payoff is attached.

•	2004-0845	SOCPIFA 2004 Special Tax Ref RBs	Authority
•	1994-1432	Orange County CFD 87-4	Local
•	1994-1431	Orange County CFD 87-5A	Local
•	1994-1430	Orange County CFD 87-5B	Local
•	1994-1429	Orange County CFD 87-5C	Local
•	1994-1428	Orange County CFD 87-5D	Local
•	1994-1427	Orange County CFD 87-8	Lo al

Sorry for the inconvenience.

Thank you!

Michelle Bass

Administrative Manager II

CEO Public Finance/County Counsel Accounting

Building 10, Hall of Administration

333 W. Santa Ana Blvd., 3rd Floor

Santa Ana, CA 92701

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**Section 6599.1 of the California Government Code requires that all issuers selling Mark-Roos bonds, which is part of the Mark-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter.**