



**CONTINUING DISCLOSURE (SUBMISSION STATUS: PUBLISHED)**

**FINANCIAL/OPERATING FILING (CUSIP-9 BASED)**

**Rule 15c2-12 Disclosure**

Annual Financial Information and Operating Data: SOCPFA 1999 Series A and Series B Cont Disclosure Report 2013, for the year ended 06/30/2013

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**DOCUMENTS**

**Financial Operating Filing**

Cont Disc SOCPFA 1999 AB Series - 2013 FINAL.pdf posted 02/28/2014

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**THE FOLLOWING ISSUERS ARE ASSOCIATED WITH THIS CONTINUING DISCLOSURE SUBMISSION:**

CUSIP-6	State	Issuer Name
839100	CA	SOUTH ORANGE CNTY CALIF PUB FING AUTH SPL TAX REV

**THE FOLLOWING 30 SECURITIES HAVE BEEN PUBLISHED WITH THIS CONTINUING DISCLOSURE SUBMISSION:**

CUSIP-9	Maturity Date
839100ED2	08/15/2000
839100EE0	08/15/2001
839100EF7	08/15/2002
839100EG5	08/15/2003
839100EH3	08/15/2004
839100EJ9	08/15/2005
839100EK6	08/15/2006
839100EL4	08/15/2007
839100EM2	08/15/2008
839100EN0	08/15/2009

839100EP5	08/15/2010
839100EQ3	08/15/2011
839100ER1	08/15/2012
839100ES9	08/15/2013
839100ET7	08/15/2018
839100EU4	08/15/2000
839100EV2	08/15/2001
839100EW0	08/15/2002
839100EX8	08/15/2003
839100EY6	08/15/2004
839100EZ3	08/15/2005
839100FA7	08/15/2006
839100FB5	08/15/2007
839100FC3	08/15/2008
839100FD1	08/15/2009
839100FE9	08/15/2010
839100FF6	08/15/2011
839100FG4	08/15/2012
839100FH2	08/15/2013
839100FJ8	08/15/2014

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**COUNTY OF ORANGE, CALIFORNIA  
SOUTH ORANGE COUNTY  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS  
1999 SERIES A AND SERIES B  
ANNUAL REPORT  
FOR  
FISCAL YEAR ENDED JUNE 30, 2013**

**Dated February 28, 2014**

**Prepared at the direction of and on behalf of:**

**County of Orange**  
10 Civic Center Plaza, Third Floor  
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**Prepared by:**

**David Taussig & Associates, Inc.**  
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**County of Orange, CA  
South Orange County  
Public Financing Authority  
Special Tax Revenue Bonds  
1999 Series A and Series B  
Annual Report  
For Fiscal Year Ended June 30, 2013**

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**ATTACHMENTS**

Attachment A – Annual Report to the California Debt and Investment Advisory Commission

## INTRODUCTION

The South Orange County Public Financing Authority (the “Authority”) hereby provides its annual report (the “Annual Report”) for the fiscal year ended June 30, 2013 in connection with the following Bonds:

### **Bond Issue:**

1. South Orange County Public Financing Authority Special Tax Revenue Bonds, 1999 Series A
2. South Orange County Public Financing Authority Special Tax Revenue Bonds, 1999 Series B

### **Annual Report:**

The Authority’s Annual Report required by the Continuing Disclosure Certificate (the “Disclosure Certificate”) dated July 1, 1999 with respect to the 1999 Series A Bonds and the 1999 Series B Bonds for Fiscal Year ended June 30, 2013 will be submitted separately pursuant to Section 4(a) of the Continuing Disclosure Agreement.

### **Other Matters:**

This Annual Report is provided solely for purposes of the Disclosure Certificate. The filing of this Annual Report does not constitute or imply any representation (i) that all of the information provided is material to investors, (ii) regarding any other financial, operating or other information about the County, the Authority or the Bonds, or (iii) that no changes, circumstances or events have occurred since the end of the Fiscal Year to which this Annual Report relates (other than as contained in this Annual Report), or that no other information exists, which may have a bearing on the Authority’s financial condition, the security for the Bonds, or an investor’s decision to buy, sell, or hold the Bonds. The information contained in this report has been obtained from sources which are believed to be reliable, but such information is not guaranteed as to accuracy or completeness. No statement in this Annual Report should be construed as a prediction or representation about future financial performance of the Authority.

**While the financial statements of the County (which includes the Authority) for Fiscal Year ended June 30, 2013 have been incorporated herein by reference in order to comply with SEC Rule 15c2-12, the Bonds are a limited obligation of the Authority and neither the faith and credit nor the taxing power of the County is pledged to the payment of the Bonds. No income, receipts, funds (including the County general fund) or moneys of the County are pledged to the repayment of the Bonds.**

## SECTION A

1. Audited Financial Statements for Fiscal Year Ended June 30, 2013.

To be submitted separately pursuant to Section 4(a) of the Continuing Disclosure Agreement.

**While the financial statements of the County (which includes the Authority) for Fiscal Year ended June 30, 2013 have been incorporated herein by reference in order to comply with SEC Rule 15c2-12, the Bonds are a limited obligation of the Authority and neither the faith and credit nor the taxing power of the County is pledged to the payment of the Bonds. No income, receipts, funds (including the County general fund) or moneys of the County are pledged to the repayment of the Bonds.**

2. Principal amount of Bonds outstanding as of August 16, 2013.

The 1999 Series A Bonds:                 \$15,605,000  
 The 1999 Series B Bonds                 \$245,000

3. Balance in each fund under the Indenture as of August 16, 2013

<b>South Orange County Public Financing Authority Series 1999A and 1999B Account Balances as of August 16, 2013</b>			
<b>Authority Funds<sup>1</sup></b>			
	<b>Surplus Fund</b>	<b>Revenue Fund</b>	<b>Purchase Fund</b>
Series 1999A	\$0	\$0	\$0
Series 1999B	\$0	\$0	\$0
<b>Local Obligation Bonds</b>			
	<b>Reserve Fund<sup>2</sup></b>	<b>Construction Funds</b>	
CFD No. 86-1	\$1,537,875	\$0	
CFD No. 87-5E	\$607,826	\$0	
CFD No. 87-6	\$443,741	\$0	
CFD No. 87-7	\$828,745	\$0	
CFD No. 87-9 (Series 1999A)	\$192,621	\$30	
CFD No. 87-9 (Series 1999B)	\$116,769	\$125,076	

*Source: County of Orange Public Finance Accounting*

<sup>1</sup> Cost of Issuance and Rebate Funds have been closed and are therefore not shown.

<sup>2</sup> Reflects cash balances, does not include the portion of the Reserve Requirements that are met through an insurance policy.

4. An update of information in the table captioned “Percentage of Revenues from Local Obligations” under the caption “SECURITY FOR THE BONDS – Payment of local Obligations” and an update of Table 7 of the Official Statement based on information available from the last equalized assessment roll and the last Special Tax Levy preceding the date of the Annual Report, provided that the portions of Tables 6 and 7 related to appraised values shall be omitted.

<b>South Orange County Public Financing Authority Series 1999A and 1999B Percentage of Revenues from Local Obligations</b>		
	<b>Percentage of Revenues FY 2013-14</b>	<b>Percentage of Total Revenues</b>
CFD No. 86-1	39.25%	57.34%
CFD No. 87-5E	12.59%	24.18%
CFD No. 87-6	13.49%	5.18%
CFD No. 87-7	25.67%	9.85%
CFD No. 87-9	8.99%	3.45%

*Source: David Taussig & Associates, Inc.*



Table 6 – Estimated Value to Lien Analysis

South Orange County Public Financing Authority Series 1999A and 1999B (Update of Table 6 in the Official Statement) Estimated Value to Lien Analysis - Fiscal Year 2013-14						
Property Classification	Special Tax	Outstanding Bond Amount	Overlapping Debt	Total Outstanding Bonds	FY 2013-14 Assessed Value	Assessed Value-to-Lien
<b>CFD No. 86-1</b>						
Developed Residential, Individual or Owner with One Property	\$ 2,384,238	\$ 9,653,662	\$ 27,508,781	\$ 37,162,443	\$ 1,250,122,019	33.64
Developed Residential, Owner with Multiple Properties	283,698	1,148,681	1,181,406	2,330,087	76,016,544	32.62
Developed Commercial, Individual or Owner with One Property	19,084	77,269	423,879	501,148	16,392,980	32.71
Developed Commercial, Owner with Multiple Properties	74,189	300,389	961,815	1,262,203	42,821,796	33.93
Undeveloped, Individual or Owner with One Property	-	-	-	-	-	0.00
Undeveloped, Owner with Multiple Properties	-	-	-	-	-	0.00
<b>Subtotal</b>	<b>\$ 2,761,210</b>	<b>\$ 11,180,000</b>	<b>\$ 30,075,881</b>	<b>\$ 41,255,881</b>	<b>\$ 1,385,353,339</b>	<b>33.58</b>
<b>CFD No. 87-5E</b>						
Developed Residential, Individual or Owner with One Property	\$ 497,570	\$ 2,536,231	\$ 10,907,740	\$ 13,443,971	\$ 363,668,037	27.05
Developed Residential, Owner with Multiple Properties	113,096	576,479	1,391,393	1,967,872	51,240,682	26.04
Developed Commercial, Individual or Owner with One Property	102,928	\$ 524,651	1,929,684	2,454,335	79,500,142	32.39
Developed Commercial, Owner with Multiple Properties	226,055	1,152,255	3,462,784	4,615,039	144,557,865	31.32
Undeveloped, Individual or Owner with One Property	270	1,374	20,874	22,248	683,649	0.00
Undeveloped, Owner with Multiple Properties	3,730	19,011	724,096	743,106	21,829,586	0.00
<b>Subtotal</b>	<b>\$ 943,649</b>	<b>\$ 4,810,000</b>	<b>\$ 18,436,572</b>	<b>\$ 23,246,572</b>	<b>\$ 661,479,961</b>	<b>28.45</b>
<b>CFD No. 87-6</b>						
Developed Commercial, Individual or Owner with One Property	\$ -	\$ 60,781	\$ 307,612	\$ 368,393	\$ 62,238,770	168.95
Developed Commercial, Owner with Multiple Properties	-	103,859	418,383	522,243	82,381,675	157.75
Undeveloped, Individual or Owner with One Property	-	1,285	1,382	2,666	228,399	0.00
Undeveloped, Owner with Multiple Properties	-	964,075	415,260	1,379,335	69,462,047	0.00
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 1,130,000</b>	<b>\$ 1,142,637</b>	<b>\$ 2,272,637</b>	<b>\$ 214,310,891</b>	<b>94.30</b>
<b>CFD No. 87-7</b>						
Developed Commercial, Individual or Owner with One Property	\$ 536,908	\$ 963,843	\$ 1,637,218	\$ 2,601,061	\$ 332,931,802	128.00
Developed Commercial, Owner with Multiple Properties	611,611	1,097,948	1,388,828	2,486,777	285,189,751	114.68
Undeveloped, Individual or Owner with One Property	2,227	3,998	2,326	6,324	384,468	0.00
Undeveloped, Owner with Multiple Properties	44,124	79,210	46,112	125,322	7,661,664	0.00
<b>Subtotal</b>	<b>\$ 1,194,870</b>	<b>\$ 2,145,000</b>	<b>\$ 3,074,484</b>	<b>\$ 5,219,484</b>	<b>\$ 626,167,685</b>	<b>119.97</b>
<b>CFD No. 87-9</b>						
Developed Commercial, Individual or Owner with One Property	\$ -	\$ 435,832	\$ 903,688	\$ 1,339,520	\$ 183,127,271	136.71
Developed Commercial, Owner with Multiple Properties	-	192,788	313,114	505,903	64,084,875	126.67
Undeveloped, Individual or Owner with One Property	-	109,079	9,683	118,762	1,637,647	0.00
Undeveloped, Owner with Multiple Properties	-	17,300	69,222	86,523	11,441,295	0.00
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 755,000</b>	<b>\$ 1,295,707</b>	<b>\$ 2,050,707</b>	<b>\$ 260,291,088</b>	<b>126.93</b>
<b>Grand Total</b>						
	<b>\$ 4,899,728</b>	<b>\$ 20,020,000</b>	<b>\$ 54,025,281</b>	<b>\$ 74,045,281</b>	<b>\$ 3,147,602,964</b>	<b>42.51</b>

Sources: Metropolitan Water District, Saddleback Valley Unified School District, Santa Margarita Water District, Irvine Ranch Water District, County of Orange Auditor-Controller FY 2013-2014 Tax Ledger, and County of Orange 2013-2014 Assessor's Roll. All information was compiled by David Taussig & Associates, Inc. and used to calculate the Estimated Value to Lien Ratio.

Table 7 – Assessed Value to Liens

<b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>(Update of Table 7 in the Official Statement)</b> <b>Assessed Value to Liens - Fiscal Year 2013-14</b>			
District	Assessed Value	Total Direct and Overlapping Debt	Assessed Value to Lien
<b>CFD No. 86-1</b>			
Developed	\$ 1,385,353,339	\$ 41,255,881	33.58
<u>Undeveloped</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	1,385,353,339	41,255,881	33.58
<b>CFD No. 87-5E</b>			
Developed	\$ 638,966,726	\$ 22,481,217	28.42
<u>Undeveloped</u>	<u>22,513,235</u>	<u>765,355</u>	<u>29.42</u>
Subtotal	661,479,961	23,246,572	28.45
<b>CFD No. 87-6</b>			
Developed	\$ 144,620,445	\$ 890,635	162.38
<u>Undeveloped</u>	<u>69,690,446</u>	<u>1,382,001</u>	<u>50.43</u>
Subtotal	214,310,891	2,272,637	94.30
<b>CFD No. 87-7</b>			
Developed	\$ 618,121,553	\$ 5,087,838	121.49
<u>Undeveloped</u>	<u>8,046,132</u>	<u>131,646</u>	<u>61.12</u>
Subtotal	626,167,685	5,219,484	119.97
<b>CFD No. 87-9</b>			
Developed	\$ 247,212,146	\$ 1,845,423	133.96
<u>Undeveloped</u>	<u>13,078,942</u>	<u>205,284</u>	<u>63.71</u>
Subtotal	260,291,088	2,050,707	126.93
<b>Grand Total</b>	<b>\$ 3,147,602,964</b>	<b>\$ 74,045,281</b>	<b>42.51</b>

Sources: Metropolitan Water District, Saddleback Valley Unified School District, Santa Margarita Water District, Irvine Ranch Water District, County of Orange Auditor-Controller FY 2013-2014 Tax Ledger, and County of Orange 2013-2014 Assessor's Roll. All information was compiled by David Taussig & Associates, Inc. and used to calculate the Estimated Value to Lien Ratio.

## SECTION B

1. An update of Tables 8 through 13 in the Official Statement for the Bonds based on the last Special Tax levy preceding the date of the Annual Report.

Table 8 – Debt Service Coverage for CFD No. 86-1

<b>Table 8</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Estimated Debt Service Coverage for CFD No. 86-1</b> <b>Local Obligations From Maximum Special Taxes</b>						
Bond Year Ending August 15	Estimated Maximum Special Tax Revenues <sup>3</sup>			Local Obligations Debt Service	Debt Service Coverage	
	Developed Property	Undeveloped Property	Total		Total	Developed Property
2014	\$7,817,232	\$0	\$7,817,232	\$3,541,760	220.7%	220.7%
2015	\$8,129,921	\$0	\$8,129,921	\$3,531,510	230.2%	230.2%
2016	\$8,455,118	\$0	\$8,455,118	\$3,544,450	238.5%	238.5%
2017	\$8,793,323	\$0	\$8,793,323	\$2,867,300	306.7%	306.7%

*Source: David Taussig & Associates, Inc.*

Table 9 – Debt Service Coverage for CFD No. 87-5E

<b>Table 9</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Estimated Debt Service Coverage for CFD No. 87-5E</b> <b>Local Obligations From Maximum Special Taxes</b>						
Bond Year Ending August 15	Estimated Maximum Special Tax Revenues <sup>4</sup>			Local Obligations Debt Service	Debt Service Coverage	
	Developed Property	Undeveloped Property	Total		Total	Developed Property
2014	\$3,861,063	\$442,229	\$4,303,292	\$1,136,385	378.7%	339.8%
2015	\$3,996,200	\$457,707	\$4,453,907	\$1,136,368	391.9%	351.7%
2016	\$4,136,067	\$473,727	\$4,609,794	\$1,138,425	404.9%	363.3%
2017	\$4,280,829	\$490,308	\$4,771,137	\$1,137,265	419.5%	376.4%
2018	\$4,430,658	\$507,468	\$4,938,127	\$1,137,888	434.0%	389.4%

*Source: David Taussig & Associates, Inc.*

<sup>3</sup> Based upon development status as of June 30, 2013, assuming no further development, escalated 4.0% per year.

<sup>4</sup> Based upon development status as of March 1, 2013, assuming no further development, escalated 3.5% per year.

Table 10 – Debt Service Coverage for CFD No. 87-6

<b>Table 10</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Estimated Debt Service Coverage for CFD No. 87-6</b> <b>Local Obligations From Maximum Special Taxes</b>						
<b>Bond Year</b> <b>Ending</b> <b>August 15</b>	<b>Estimated Maximum Special Tax Revenues<sup>5</sup></b>			<b>Local</b> <b>Obligations</b> <b>Debt Service</b>	<b>Debt Service Coverage</b>	
	<b>Developed</b> <b>Property</b>	<b>Undeveloped</b> <b>Property</b>	<b>Total</b>		<b>Total</b>	<b>Developed</b> <b>Property</b>
2014	\$1,148,418	\$6,733,781	\$7,882,199	\$1,217,010	647.7%	94.4%

Source: David Taussig & Associates, Inc.

Table 11 – Debt Service Coverage for CFD No. 87-7

<b>Table 11</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Estimated Debt Service Coverage for CFD No. 87-7</b> <b>Local Obligations From Maximum Special Taxes</b>						
<b>Bond Year</b> <b>Ending</b> <b>August 15</b>	<b>Estimated Maximum Special Tax Revenues<sup>5</sup></b>			<b>Local</b> <b>Obligations</b> <b>Debt Service</b>	<b>Debt Service Coverage</b>	
	<b>Developed</b> <b>Property</b>	<b>Undeveloped</b> <b>Property</b>	<b>Total</b>		<b>Total</b>	<b>Developed</b> <b>Property</b>
2014	\$6,526,703	\$263,407	\$6,790,109	\$2,316,600	293.1%	281.7%

Source: David Taussig & Associates, Inc.

<sup>5</sup> Based upon development status as of March 1, 2013, assuming no further development, escalated 3.5% per year.

Table 12 – Debt Service Coverage for CFD No. 87-9

<p align="center"><b>Table 12</b>  <b>South Orange County Public Financing Authority</b>  <b>Series 1999A and 1999B</b>  <b>Estimated Debt Service Coverage for CFD No. 87-9</b>  <b>Local Obligations From Maximum Special Taxes</b></p>								
<b>Bond Year Ending August 15</b>	<b>Estimated Maximum Special Tax Revenues<sup>6</sup></b>			<b>Local Obligation Debt Service</b>			<b>Debt Service Coverage</b>	
	<b>Developed Property</b>	<b>Undeveloped Property</b>	<b>Total</b>	<b>Series 1999A</b>	<b>Series 1999B</b>	<b>Combined</b>	<b>Total</b>	<b>Developed Property</b>
2014	\$1,832,400	\$368,394	\$2,200,794	\$553,350	\$257,863	\$811,213	271.3%	225.9%

Source: David Taussig & Associates, Inc.

<sup>6</sup> Based upon development status as of March 1, 2013, assuming no further development, escalated 3.5% per year.

Table 13 – Debt Service Coverage

<b>Table 13</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Estimated Debt Service Coverage on the Bonds</b>							
<b>Bond Year</b> <b>Ending</b> <b>August 15</b>	<b>Estimated Local Obligation Revenues</b>			<b>Debt Service</b>			<b>Coverage</b>
	<b>Series A</b>	<b>Series B</b>	<b>Total</b>	<b>Series A</b>	<b>Series B</b>	<b>Total</b>	
2014	\$8,765,105	\$257,863	\$9,022,968	\$7,220,363	\$257,863	\$7,478,225	120.66%
2015	\$4,667,878	\$0	\$4,667,878	\$3,873,825	\$0	\$3,873,825	120.50%
2016	\$4,682,875	\$0	\$4,682,875	\$3,885,575	\$0	\$3,885,575	120.52%
2017	\$4,004,565	\$0	\$4,004,565	\$3,347,613	\$0	\$3,347,613	119.62%
2018	\$1,137,888	\$0	\$1,137,888	\$1,068,288	\$0	\$1,068,288	106.52%

*Source: David Taussig & Associates, Inc.*

2. An update of Tables 14 through 29 in the Official Statement based on the last Special Tax levy preceding the date of the Annual Report; provided, however that if any of Tables 14, 17, 23, 26 or 29 does not have a tax payer responsible for more than 5% of the applicable Special Taxes summarized in such table, then such table need not be updated and a statement to such effect shall be included in the Annual Report.

Table 14 – Major Taxpayers for CFD No. 86-1

<b>Table 14</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Major Taxpayers for CFD No. 86-1</b> <b>Fiscal Year 2013-14</b>					
<b>Property Owner<sup>7</sup></b>	<b>Land Use<sup>8</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Total Levy</b>	<b>Percentage of Total Levy (CFD No. 86-1)</b>	<b>Percentage of Total Levy (All Districts)</b>
Villa La Paz Partners L.P.	Residential Units	500	\$160,408.17	5.809%	3.274%
Bay Apartment Communities	Residential Units	301	\$96,565.72	3.497%	1.971%
Villas Aliento Partners L.P.	Residential Units	255	\$81,808.16	2.963%	1.670%
KRC Santa Margarita	Commercial BSF	174,676	\$53,370.40	1.933%	1.089%
RSM Mercado OPCO LLC	Commercial BSF	68,138	\$20,818.84	0.754%	0.425%
Ralphs Grocery Co.	Commercial BSF	44,685	\$13,653.03	0.494%	0.279%
CLPF - Buena Vida at Town	Residential Units	36	\$11,549.39	0.418%	0.236%
BRG Investments LLC	Commercial BSF	8,500	\$2,597.08	0.094%	0.053%
Yoon, Jae Seog Tr	Commercial BSF	6,604	\$2,017.78	0.073%	0.041%
KTI Properties LLC	Residential Units	4	\$1,497.15	0.054%	0.031%

*Source: David Taussig & Associates, Inc., County of Orange 2013-2014 Assessor's Roll.*

<sup>7</sup> Based on County of Orange 2013-2014 Assessor's Roll as of January 1, 2013.

<sup>8</sup> Per the Rate and Method of Apportionment, as of June 30, 2013.

Table 15 – Maximum Special Tax Levy for CFD No. 86-1

<b>Table 15</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Maximum Special Tax Levy for CFD No. 86-1</b> <b>Fiscal Year 2013-14</b>				
<b>Tax Class<sup>9</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Maximum Special Tax Rate</b>	<b>Maximum Special Taxes</b>	<b>Percent of Total</b>
Single Family Residential (Density 6.0 or less) Units	443	\$2,234.61	\$989,932.23	12.66%
Multifamily Residential (Density 6.1 to 8.9) Units	1,503	\$1,816.52	\$2,730,229.56	34.93%
Multifamily Residential (Density 9.0 to 13.0) Units	304	\$1,528.19	\$464,569.76	5.94%
Multifamily Residential (Density 13.1 to 18.9) Units	1,236	\$1,110.10	\$1,372,083.60	17.55%
Multifamily Residential (Density 19 and greater) Units	2,198	\$908.26	\$1,996,355.48	25.54%
Non-Residential Building SF	305,273	\$0.87	\$264,061.15	3.38%
Undeveloped Acres	-	\$5,766.74	\$0.00	0.00%
<b>Total</b>			<b>\$7,817,231.78</b>	<b>100.00%</b>

Source: David Taussig & Associates, Inc.

Table 16 – Historical Delinquencies for CFD No. 86-1

<b>Table 16</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Historical Delinquencies for CFD No. 86-1<sup>10</sup></b>					
<b>Fiscal Year Ended June 30</b>	<b>Total Special Tax Levy</b>	<b>Delinquent at FY End</b>	<b>Percent Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Percent Delinquent as of 06/30/2013</b>
2009	\$2,642,988	\$79,304	3.00%	\$1,745	0.07%
2010	\$2,647,405	\$61,016	2.30%	\$2,854	0.11%
2011	\$2,640,048	\$39,669	1.50%	\$6,054	0.23%
2012	\$2,270,478	\$28,299	1.25%	\$7,566	0.33%
2013	\$2,397,120	\$19,578	0.82%	\$19,578	0.82%

Source: County of Orange Treasurer Tax Collector's Office, as of June 30, 2013.

<sup>9</sup> Per the Rate and Method of Apportionment, as of June 30, 2013.

<sup>10</sup> The Districts are participants in the County's Teeter Plan and as such should receive 100% of the Special Taxes levied. Therefore, delinquent Special Taxes represent revenues not received by the County.



Table 17 – Major Taxpayers for CFD No. 87-5E

<b>Table 17</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Major Taxpayers for CFD No. 87-5E</b> <b>Fiscal Year 2013-14</b>					
<b>Property Owner<sup>11</sup></b>	<b>Land Use<sup>12</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Total Levy</b>	<b>Percentage of Total Levy (CFD No. 87-5e)</b>	<b>Percentage of Total Levy (All Districts)</b>
22751 El Prado LLC	Residential Units	498	\$112,274.04	11.898%	2.291%
Crescent LP	Residential Units	316	\$71,242.16	7.550%	1.454%
KRC Santa Margarita	Commercial BSF	174,676	\$41,188.98	4.365%	0.841%
FG Rancho Santa Margarita Sr Apt LP	Residential Units	166	\$37,424.68	3.966%	0.764%
Lowe's HIW	Commercial BSF	135,197	\$31,879.75		
	Undeveloped Acres	2.17	\$522.64		
	Total	n/a	\$32,402.39		
Target Corp.	Commercial BSF	133,672	\$31,520.15		
	Undeveloped Acres	0.73	\$176.95		
	Total	n/a	\$31,697.10		
Sanderson J Ray – Big RSM	Commercial BSF	108,899	\$25,678.62		
	Undeveloped Acres	1.59	\$384.56		
	Total	n/a	\$26,063.18		
CLPF - Buena Vida at Town	Residential Units	115	\$25,926.75	2.747%	0.529%
Kohls Department Stores Inc.	Commercial BSF	98,438	\$23,211.89	2.460%	0.474%
Antonio Acquisition Co. LLC	Commercial BSF	87,035	\$20,662.32		
	Undeveloped Acres	0.47	\$112.74		
	Total	n/a	\$20,775.06		

Source: David Taussig & Associates, Inc., County of Orange 2013-2014 Assessor's Roll.

<sup>11</sup> Based on County of Orange 2013-2014 Assessor's Roll as of January 1, 2013.

<sup>12</sup> Per the Rate and Method of Apportionment, as of March 1, 2013.

Table 18 – Maximum Special Tax Levy for CFD No. 87-5E

<b>Table 18</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Maximum Special Tax Levy for CFD No. 87-5E</b> <b>Fiscal Year 2013-14</b>				
<b>Tax Class<sup>13</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Maximum Special Tax Rate</b>	<b>Maximum Special Taxes</b>	<b>Percent of Total</b>
Single Family Detached Units (≥ 2,700 SF)	-	\$3,807.19	\$0.00	0.00%
Single Family Detached Units (2,400 – 2,699 SF)	-	\$3,280.18	\$0.00	0.00%
Single Family Detached Units (1,700 – 2,399 SF)	92	\$2,694.10	\$247,857.20	5.76%
Single Family Detached Units (< 1,700 SF)	187	\$2,051.30	\$383,593.10	8.91%
Townhome Units (≥ 1,650 SF)	122	\$1,992.22	\$243,050.84	5.65%
Townhome Units (1,350 – 1,649 SF)	9	\$1,933.13	\$17,398.17	0.40%
Townhome Units (< 1,350 SF)	35	\$1,640.09	\$57,403.15	1.33%
Condominium Units (≥ 1,200 SF)	235	\$1,583.37	\$372,091.95	8.65%
Condominium Units (850-1, 199 SF)	148	\$1,172.17	\$173,481.16	4.03%
Condominium Units (< 850 SF)	-	\$938.21	\$0.00	0.00%
Apartment Units	1,095	\$926.39	\$1,014,397.05	23.57%
Commercial (tax based on building SF)	946,655	\$0.97	\$917,214.03	21.31%
Commercial (tax based on acreage)	34.960	\$12,430.67	\$434,576.22	10.10%
Undeveloped Acres	16.560	\$26,704.67	\$442,229.34	10.28%
		<b>Total</b>	<b>\$4,303,292.21</b>	<b>100.00%</b>

Source: David Taussig & Associates, Inc.

<sup>13</sup> Per the Rate and Method of Apportionment, as of March 1, 2013.

Table 19 – Historical Delinquencies for CFD No. 87-5E

<b>Table 19</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Historical Delinquencies for CFD No. 87-5E<sup>14</sup></b>					
<b>Fiscal Year Ended June 30</b>	<b>Total Special Tax Levy</b>	<b>Delinquent at FY End</b>	<b>Percent Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Percent Delinquent as of 06/30/2013</b>
2009	\$1,074,299	\$14,483	1.35%	\$0	0.00%
2010	\$1,093,862	\$13,398	1.22%	\$0	0.00%
2011	\$1,039,961	\$7,758	0.75%	\$426	0.04%
2012	\$876,147	\$5,959	0.68%	\$1,236	0.14%
2013	\$873,448	\$3,570	0.41%	\$3,570	0.41%

Source: County of Orange Treasurer Tax Collector's Office, as of June 30, 2013.

Table 20 – Major Taxpayers for CFD No. 87-6

Table 20 is omitted because there are sufficient funds deposited with the trustee to pay debt service on the CFD No. 87-6 local obligations and therefore no special taxes were levied in CFD No. 87-6 for FY 2013-14.

Table 21 – Maximum Special Tax Levy for CFD No. 87-6

<b>Table 21</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Maximum Special Tax Levy for CFD No. 87-6</b> <b>Fiscal Year 2013-14</b>				
<b>Tax Class<sup>15</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Maximum Special Tax Rate</b>	<b>Maximum Special Taxes</b>	<b>Percent of Total</b>
Commercial (tax based on building SF)	693,837	\$0.9689	\$672,258.67	8.53%
Commercial (tax based on acreage)	32.414	\$14,689.93	\$476,159.39	6.04%
Undeveloped Acres	401.321	\$16,779.04	\$6,733,781.11	85.43%
<b>Total</b>			<b>\$7,882,199.17</b>	<b>100.00%</b>

Source: David Taussig & Associates, Inc.

<sup>14</sup> The Districts are participants in the County's Teeter Plan and as such should receive 100% of the Special Taxes levied. Therefore, delinquent Special Taxes represent revenues not received by the County.

<sup>15</sup> Per the Rate and Method of Apportionment, as of March 1, 2013.

Table 22 – Historical Delinquencies for CFD No. 87-6

<b>Table 22</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Historical Delinquencies for CFD No. 87-6<sup>16</sup></b>					
<b>Fiscal Year Ended June 30</b>	<b>Total Special Tax Levy</b>	<b>Delinquent at FY End</b>	<b>Percent Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Percent Delinquent as of 06/30/2013</b>
2009	\$953,689	\$0	0.00%	\$0	0.00%
2010	\$927,621	\$3,135	0.34%	\$0	0.00%
2011	\$952,152	\$0	0.00%	\$0	0.00%
2012	\$615,025	\$0	0.00%	\$0	0.00%
2013	\$742,971	\$0	0.00%	\$0	0.00%

*Source: County of Orange Treasurer Tax Collector's Office, as of June 30, 2013.*

<sup>16</sup> The Districts are participants in the County's Teeter Plan and as such should receive 100% of the Special Taxes levied. Therefore, delinquent Special Taxes represent revenues not received by the County.

Table 23 – Major Taxpayers for CFD No. 87-7

<b>Table 23</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Major Taxpayers for CFD No. 87-7</b> <b>Fiscal Year 2013-14</b>					
<b>Property Owner<sup>17</sup></b>	<b>Land Use<sup>18</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Total Levy</b>	<b>Percentage of Total Levy (CFD No. 87-7)</b>	<b>Percentage of Total Levy (All Districts)</b>
Prologis California I LLC	Commercial BSF	518,850	\$126,642.16		
MEPT Pacific Vista	Commercial Acres	22.87	\$80,720.08	6.756%	1.647%
Braden Court Assoc	Commercial BSF	295,352	\$70,009.50	5.859%	1.429%
First-OCR Corporation	Commercial BSF	227,157	\$63,807.46		
Walton CWCA Spectrum 56	Commercial Acres	16.99	\$59,981.52	5.020%	1.224%
Walton CWCA Lake Forest	Commercial BSF	150,567	\$42,526.41		
Enterprise Income	Commercial BSF	150,000	\$37,200.29		
	Undeveloped Acres	0.43	\$1,531.74		
	Total		\$38,732.03	3.242%	
Palm Terrace Office	Commercial BSF	156,742	\$37,153.74	3.109%	0.758%
Bixby-Lake Forest	Commercial Acres	8.06	\$28,439.61		
	Undeveloped Acres	2.33	\$8,223.42		
	Total		\$36,663.03	3.068%	0.748%

Source: David Taussig & Associates, Inc., County of Orange 2013-2014 Assessor's Roll.

Table 24 – Maximum Special Tax Levy for CFD No. 87-7

<b>TABLE 24</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Maximum Special Tax Levy for CFD No. 87-7</b> <b>Fiscal Year 2013-14</b>				
<b>Tax Class<sup>19</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Maximum Special Tax Rate</b>	<b>Maximum Special Taxes</b>	<b>Percent of Total</b>
Commercial (tax based on building SF)	3,434,324	\$1.3470	\$4,626,034.43	68.13%
Commercial (tax based on acreage)	94.764	\$20,056.86	\$1,900,668.28	27.99%
Undeveloped Acres	13.133	\$20,056.86	\$263,406.74	3.88%
		<b>Total</b>	<b>\$6,790,109.45</b>	<b>100.00%</b>

Source: David Taussig & Associates, Inc.

<sup>17</sup> Based on County of Orange 2013-2014 Assessor's Roll as of January 1, 2013.

<sup>18</sup> Per the Rate and Method of Apportionment, as of March 1, 2013.

<sup>19</sup> Per the Rate and Method of Apportionment, as of March 1, 2013.

Table 25 – Historical Delinquencies for CFD No. 87-7

<b>Table 25</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Historical Delinquencies for CFD No. 87-7<sup>20</sup></b>					
<b>Fiscal Year Ended June 30</b>	<b>Total Special Tax Levy</b>	<b>Delinquent at FY End</b>	<b>Percent Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Percent Delinquent as of 06/30/2013</b>
2009	\$1,550,320	\$11,131	0.72%	\$0	0.00%
2010	\$1,579,508	\$9,406	0.60%	\$3,777	0.24%
2011	\$1,604,984	\$12,061	0.75%	\$3,838	0.24%
2012	\$1,731,130	\$17,863	1.03%	\$4,138	0.24%
2013	\$1,954,618	\$14,631	0.75%	\$14,631	0.75%

*Source: County of Orange Treasurer Tax Collector's Office, as of June 30, 2013.*

Table 26 – Major Taxpayers for CFD No. 87-9

Table 26 is omitted because there are sufficient funds deposited with the trustee to pay debt service on the CFD No. 87-9 local obligations and therefore no special taxes were levied in CFD No. 87-9 for FY 2013-14.

<sup>20</sup> The Districts are participants in the County's Teeter Plan and as such should receive 100% of the Special Taxes levied. Therefore, delinquent Special Taxes represent revenues not received by the County.

<sup>21</sup> Per the Rate and Method of Apportionment, as of March 1, 2013.

Table 27 – Maximum Special Tax Levy for CFD No. 87-9

<b>Table 27</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Maximum Special Tax Levy for CFD No. 87-7</b> <b>Fiscal Year 2013-14</b>				
<b>Tax Class<sup>21</sup></b>	<b>Square Feet, Acres, Units</b>	<b>Maximum Special Tax Rate</b>	<b>Maximum Special Taxes</b>	<b>Percent of Total</b>
Commercial (tax based on building SF)	1,286,878	\$1.0351	\$1,332,047.42	60.53%
Commercial (tax based on acreage)	31.714	\$15,777.02	\$500,352.41	22.74%
Undeveloped Acres	16.238	\$22,687.15	\$368,393.94	16.74%
<b>Total</b>			<b>\$2,200,793.77</b>	<b>100.00%</b>

Source: David Taussig & Associates, Inc.

Table 28 – Historical Delinquencies for CFD No. 87-9

<b>Table 28</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Historical Delinquencies for CFD No. 87-9<sup>22</sup></b>					
<b>Fiscal Year Ended June 30</b>	<b>Total Special Tax Levy</b>	<b>Delinquent at FY End</b>	<b>Percent Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Percent Delinquent as of 06/30/2013</b>
2009	\$664,926	\$33,658	5.06%	\$0	0.00%
2010	\$683,491	\$16,236	2.38%	\$0	0.00%
2011	\$696,161	\$5,315	0.76%	\$0	0.00%
2012	\$595,644	\$3,406	0.57%	\$2,196	0.37%
2013	\$654,549	\$17,678	2.70%	\$17,678	2.70%

Source: County of Orange Treasurer Tax Collector's Office, as of June 30, 2013.

<sup>22</sup> The Districts are participants in the County's Teeter Plan and as such should receive 100% of the Special Taxes levied. Therefore, delinquent Special Taxes represent revenues not received by the County.

Table 29 – Top Ten Taxpayers for All Districts

<b>Table 29</b> <b>South Orange County Public Financing Authority</b> <b>Series 1999A and 1999B</b> <b>Top Ten Taxpayers for All Districts</b> <b>Fiscal Year 2013-14</b>			
<b>Property Owner<sup>23</sup></b>	<b>District</b>	<b>Total Levy</b>	<b>Percentage of Total Levy (All Districts)</b>
Villa La Paz Partners LP	CFD 86-1	\$160,408	3.274%
Prologis California I LLC	CFD 87-7	\$126,642	2.585%
22751 El Prado LLC	CFD 87-5E	\$112,274	2.291%
Bay Apartment	CFD 86-1	\$96,566	1.971%
KRC Santa Margarita	CFD 86-1 & CFD 87-5E	\$94,559	1.930%
Villas Aliento Partners	CFD 86-1	\$81,808	1.670%
CREF Pacific Vista LLC	CFD 87-7	\$80,720	1.647%
Crescent LP	CFD 87-5E	\$71,242	1.454%
Braden Court Associates	CFD 87-7	\$70,010	1.429%
First-OCR Corp	CFD 87-7	\$63,807	1.302%

*Source: David Taussig & Associates, Inc., County of Orange 2013-2014 Assessor's Roll.*

3. Any changes to the Rates and Method of Apportionment of the Special Tax approved or submitted to the qualified electors of the Districts for approval prior to the filing of the Annual Report.

There were no changes to the Rates and Methods of Apportionment of the Special Taxes.

4. Any information not already included above that is required to be filed in the Annual Report to the California Debt and Investment Advisory Commission.

See attached Marks-Roos Yearly Fiscal Status Reports filed with the California Debt and Investment Advisory Commission.

<sup>23</sup> Based on County of Orange 2013-2014 Assessor's Roll as of January 1, 2013.



**ATTACHMENT A**

**CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION  
YEARLY FISCAL STATUS REPORTS**

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

CDIAC # 1999-1417

Monday, October 28, 2013

3:38:47PM

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

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Authority Issuer	South Orange County Public Financing Authority
B. Name/ Title/ Series of Bond Issue	
C. Date of Bond Issue	07-07-1999
D. Original Principal Amount of Bonds	\$75,920,000.00
E. Reserve Fund Minimum Balance	Yes, Amount \$3,610,181.25
F. Total Issuance Costs	\$

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of June 30,	2013
A. Principal Amount of Bonds Outstanding	\$23,190,000.00
B. Bond Reserve Fund	\$3,610,712.23
C. Capitalized Interest Fund	\$0.00

**III. AUTHORITY FINANCIAL INFORMATION**

A. Fees Paid for Professional Services (Annual Totals)	
1. Type of Service	2. Amount of Fees
ADMIN	\$124,772.00
TAX CON	\$18,882.00
TRST	\$3,150.00
ARB	\$700.00
CONSUL	\$20,446.00

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 86-1 RSM	BP	32,335,000.00	26,655.00
CFD 87-5E RSM	BP	12,780,000.00	22,822.00
CFD 87-6 Baker Ranch	BP	9,330,000.00	25,525.00
CFD 87-7 Los Aliso	BP	17,425,000.00	22,887.00
CFD 87-9 Santa Teresita	BP	4,050,000.00	26,882.00

C. Investment Contacts

1. Terms of Investment Contacts

- a. Final Maturity
- b. Other

2. Commission/ Fee for Contact Total	\$
3. Interest Earnings on Contact Current	\$

D. Taxes are paid under the county's Teeter Plan      Y

**IV. ISSUE RETIRED**

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

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

Name	Mark Finley	State	CA	Zip Code	92701
Title	Public Finance Accountant	E-Mail	Mark.Finley@ocgov.com		
Firm/ Agency	County of Orange				
Address	10 Civic Center Plaza 3rd Fl				
City	Santa Ana				
Phone Number	714 8343749 Ext				

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

Local Obligor (cont'd)

1. Issuer Borrower

2. Bond Purchase (BP)  
or Loan(L)

3. Amount of Purchase/ Loan  
(from Authority Issue)

4. Administration Fee  
(Charged to LOB)

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.

Submitted:  
Wednesday, October 16, 2013  
4:52:00PM  
CDIAC #: 1999-1419

STATE OF CALIFORNIA  
MARKS-ROOS YEARLY FISCAL STATUS REPORT  
FOR LOCAL OBLIGORS

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

For Office Use Only
Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-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, until maturity.

Is this issue subject to both Marks-Roos and Mello-Roos Yearly Fiscal Status Reporting Requirements?

Yes  No

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Orange County CFD No 86-1

B. Name/ Title/ Series of Bond Issue

C. Date of Bond Issue 7/7/1999

D. Original Principal Amount of Bonds \$32,335,000.00

E. Reserve Fund Minimum Balance Required Yes  Amount: \$1,537,608.15 No

Part of Authority Reserve Fund Yes  Percent of Reserve fund: 42.59% No

F. Name of Authority that purchased debt South Orange County Public Finance Authority

G. Date of Authority Bond(s) Issuance 7/7/1999

**II. Fund Balance Fiscal Status**

Balances Reported as of : 6/30/2013

A. Principal Amount of Bonds Outstanding \$13,600,000.00

B. Bond Reserve Fund \$1,537,834.31

C. Capitalized Interest Fund \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013

A. Delinquency Rate 0.81%

B. Are the Property Taxes Paid Under the County's Teeter Plan: Yes  No

C. Taxes Due \$2,397,120.00

D. Taxes Unpaid \$19,578.00

**IV. ISSUE RETIRED**

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

Matured  Refunded Entirely  Other

If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

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

Name Mark Finley

Title Public Finance Accountant

Firm/ Agency County of Orange

Address 10 Civic Center Plaza 3rd Fl

City/ State/ Zip Santa Ana, CA 92701

Phone Number 714 8343749

Date of Report 10/16/2013

E-Mail Mark.Finley@ocgov.com

Submitted:  
Thursday, October 17, 2013  
9:01:15AM  
CDIAC #: 1999-1420

STATE OF CALIFORNIA  
MARKS-ROOS YEARLY FISCAL STATUS REPORT  
FOR LOCAL OBLIGORS

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

For Office Use Only
Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-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, until maturity.

Is this issue subject to both Marks-Roos and Mello-Roos Yearly Fiscal Status Reporting Requirements?

Yes  No

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Orange County CFD No 87-5E

B. Name/ Title/ Series of Bond Issue

C. Date of Bond Issue 7/7/1999

D. Original Principal Amount of Bonds \$12,780,000.00

E. Reserve Fund Minimum Balance Required Yes  Amount: \$607,720.18 No

Part of Authority Reserve Fund Yes  Percent of Reserve fund: 16.83% No

F. Name of Authority that purchased debt South Orange County Public Finance Authority

G. Date of Authority Bond(s) Issuance 7/7/1999

**II. Fund Balance Fiscal Status**

Balances Reported as of : 6/30/2013

A. Principal Amount of Bonds Outstanding \$5,620,000.00

B. Bond Reserve Fund \$607,809.54

C. Capitalized Interest Fund \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013

A. Delinquency Rate 0.40%

B. Are the Property Taxes Paid Under the County's Teeter Plan: Yes  No

C. Taxes Due \$873,448.00

D. Taxes Unpaid \$3,570.00

**IV. ISSUE RETIRED**

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

Matured  Refunded Entirely  Other

If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

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

Name Mark Finley

Title Public Finance Accountant

Firm/ Agency County of Orange

Address 10 Civic Center Plaza 3rd Fl

City/ State/ Zip Santa Ana, CA 92701

Phone Number 714 8343749

Date of Report 10/17/2013

E-Mail Mark.Finley@ocgov.com

Submitted:  
Thursday, October 17, 2013  
3:40:39PM  
CDIAC #: 1999-1421

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

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

For Office Use Only
Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-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, until maturity.

Is this issue subject to both Marks-Roos and Mello-Roos Yearly Fiscal Status Reporting Requirements?

Yes  No

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Orange County CFD No 87-6

B. Name/ Title/ Series of Bond Issue

C. Date of Bond Issue 7/7/1999

D. Original Principal Amount of Bonds \$9,330,000.00

E. Reserve Fund Minimum Balance Required Yes  Amount: \$443,664.27 No

Part of Authority Reserve Fund Yes  Percent of Reserve fund: 12.29% No

F. Name of Authority that purchased debt South Orange County Public Finance Authority

G. Date of Authority Bond(s) Issuance 7/7/1999

**II. Fund Balance Fiscal Status**

Balances Reported as of : 6/30/2013

A. Principal Amount of Bonds Outstanding \$2,160,000.00

B. Bond Reserve Fund \$443,729.52

C. Capitalized Interest Fund \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013

A. Delinquency Rate 0.00%

B. Are the Property Taxes Paid Under the County's Teeter Plan: Yes  No

C. Taxes Due \$742,971.00

D. Taxes Unpaid \$0.00

**IV. ISSUE RETIRED**

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

Matured  Refunded Entirely  Other

If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

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

Name Mark Finley

Title Public Finance Accountant

Firm/ Agency County of Orange

Address 10 Civic Center Plaza 3rd Fl

City/ State/ Zip Santa Ana, CA 92701

Phone Number 714 8343749

Date of Report 10/17/2013

E-Mail Mark.Finley@ocgov.com

Submitted:  
Thursday, October 17, 2013  
5:15:08PM  
CDIAC #: 1999-1422

STATE OF CALIFORNIA  
MARKS-ROOS YEARLY FISCAL STATUS REPORT  
FOR LOCAL OBLIGORS

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

For Office Use Only
Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-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, until maturity.

Is this issue subject to both Marks-Roos and Mello-Roos Yearly Fiscal Status Reporting Requirements?

Yes  No

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Orange County CFD No 87-7

B. Name/ Title/ Series of Bond Issue

C. Date of Bond Issue 7/7/1999

D. Original Principal Amount of Bonds \$17,425,000.00

E. Reserve Fund Minimum Balance Required Yes  Amount: \$828,601.27 No

Part of Authority Reserve Fund Yes  Percent of Reserve fund: 22.96% No

F. Name of Authority that purchased debt South Orange County Public Finance Authority

G. Date of Authority Bond(s) Issuance 7/7/1999

**II. Fund Balance Fiscal Status**

Balances Reported as of : 6/30/2013

A. Principal Amount of Bonds Outstanding \$4,105,000.00

B. Bond Reserve Fund \$828,723.15

C. Capitalized Interest Fund \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013

A. Delinquency Rate 0.74%

B. Are the Property Taxes Paid Under the County's Teeter Plan: Yes  No

C. Taxes Due \$1,954,618.00

D. Taxes Unpaid \$14,631.00

**IV. ISSUE RETIRED**

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

Matured  Refunded Entirely  Other

If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

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

Name Mark Finley

Title Public Finance Accountant

Firm/ Agency County of Orange

Address 10 Civic Center Plaza 3rd Fl

City/ State/ Zip Santa Ana, CA 92701

Phone Number 714 8343749

Date of Report 10/17/2013

E-Mail Mark.Finley@ocgov.com

Submitted:  
Friday, October 18, 2013  
11:16:16AM  
CDIAC #: 1999-1418

STATE OF CALIFORNIA  
MARKS-ROOS YEARLY FISCAL STATUS REPORT  
FOR LOCAL OBLIGORS

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

For Office Use Only
Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-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, until maturity.

Is this issue subject to both Marks-Roos and Mello-Roos Yearly Fiscal Status Reporting Requirements?

Yes  No

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Orange County CFD No 87-9

B. Name/ Title/ Series of Bond Issue

C. Date of Bond Issue 7/7/1999

D. Original Principal Amount of Bonds \$4,050,000.00

E. Reserve Fund Minimum Balance Required Yes  Amount: \$192,587.38 No

Part of Authority Reserve Fund Yes  Percent of Reserve fund: 5.33% No

F. Name of Authority that purchased debt South Orange County Public Finance Authority

G. Date of Authority Bond(s) Issuance 7/7/1999

**II. Fund Balance Fiscal Status**

Balances Reported as of : 6/30/2013

A. Principal Amount of Bonds Outstanding \$975,000.00

B. Bond Reserve Fund \$192,615.71

C. Capitalized Interest Fund \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013

A. Delinquency Rate 2.7%

B. Are the Property Taxes Paid Under the County's Teeter Plan: Yes  No

C. Taxes Due \$654,549.00

D. Taxes Unpaid \$17,678.00

**IV. ISSUE RETIRED**

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

Matured  Refunded Entirely  Other

If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

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

Name Mark Finley

Title Public Finance Accountant

Firm/ Agency County of Orange

Address 10 Civic Center Plaza 3rd Fl

City/ State/ Zip Santa Ana, CA 92701

Phone Number 714 8343749

Date of Report 10/18/2013

E-Mail Mark.Finley@ocgov.com



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

CDIAC # 1999-1556

Tuesday, October 29, 2013

4:19:03PM

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

For Office Use Only Fiscal Year _____
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**I. GENERAL INFORMATION**

A. Authority Issuer	South Orange County Public Financing Authority
B. Name/ Title/ Series of Bond Issue	
C. Date of Bond Issue	08-05-1999
D. Original Principal Amount of Bonds	\$2,335,000.00
E. Reserve Fund Minimum Balance	Yes, Amount \$116,750.00
F. Total Issuance Costs	\$

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of June 30,	2013
A. Principal Amount of Bonds Outstanding	\$475,000.00
B. Bond Reserve Fund	\$116,765.60
C. Capitalized Interest Fund	\$0.00

**III. AUTHORITY FINANCIAL INFORMATION**

A. Fees Paid for Professional Services (Annual Totals)	
1. Type of Service	2. Amount of Fees
ADMIN	\$26,882.00
TAX CON	\$3,230.00
TRST	\$2,850.00
ARB	\$500.00
CONSUL	\$2,722.00

B. Local Obligor	2. Bond Purchase (BP) or Loan(L)	3. Amount of Purchase/ Loan (from Authority Issue)	4. Administration Fee (Charged to LOB)
1. Issuer Borrower	BP	2,335,000.00	26,882.00
SOCPPFA			

C. Investment Contacts

1. Terms of Investment Contacts

- a. Final Maturity
- b. Other

2. Commission/ Fee for Contact Total \$  
3. Interest Earnings on Contact Current \$

D. Taxes are paid under the county's Teeter Plan Y

**IV. ISSUE RETIRED**

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

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

Name	Mark Finley	State	CA	Zip Code	92701
Title	Public Finance Accountant	E-Mail	Mark.Finley@ocgov.com		
Firm/ Agency	County of Orange				
Address	10 Civic Center Plaza 3rd Fl				
City	Santa Ana				
Phone Number	714 8343749 Ext				

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

Local Obligor (cont'd)

1. Issuer Borrower

2. Bond Purchase (BP)  
or Loan(L)

3. Amount of Purchase/ Loan  
(from Authority Issue)

4. Administration Fee  
(Charged to LOB)

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.

Submitted:  
Monday, October 21, 2013  
10:27:36AM  
CDIAC #: 1999-1555

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
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Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-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, until maturity.

Is this issue subject to both Marks-Roos and Mello-Roos Yearly Fiscal Status Reporting Requirements?

Yes  No

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Orange County CFD No 87-9

B. Name/ Title/ Series of Bond Issue

C. Date of Bond Issue 8/5/1999

D. Original Principal Amount of Bonds \$2,335,000.00

E. Reserve Fund Minimum Balance Required Yes  Amount: \$116,750.00 No

Part of Authority Reserve Fund Yes  Percent of Reserve fund: 100.0% No

F. Name of Authority that purchased debt South Orange County Public Finance Authority

G. Date of Authority Bond(s) Issuance 8/5/1999

**II. Fund Balance Fiscal Status**

Balances Reported as of : 6/30/2013

A. Principal Amount of Bonds Outstanding \$515,000.00

B. Bond Reserve Fund \$116,765.60

C. Capitalized Interest Fund \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013

A. Delinquency Rate 2.7%

B. Are the Property Taxes Paid Under the County's Teeter Plan: Yes  No

C. Taxes Due \$654,549.00

D. Taxes Unpaid \$17,678.00

**IV. ISSUE RETIRED**

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

Matured  Refunded Entirely  Other

If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

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

Name Mark Finley

Title Public Finance Accountant

Firm/ Agency County of Orange

Address 10 Civic Center Plaza 3rd Fl

City/ State/ Zip Santa Ana, CA 92701

Phone Number 714 8343749

Date of Report 10/21/2013

E-Mail Mark.Finley@ocgov.com