



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

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

**Rule 15c2-12 Disclosure**

Annual Financial Information and Operating Data: SOCPFA 2004 Series A - Cont Disclosure, for the year ended 06/30/2013

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**DOCUMENTS**

 **Financial Operating Filing**

SOCPFA 2004A Refunding 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 15 SECURITIES HAVE BEEN PUBLISHED WITH THIS CONTINUING DISCLOSURE SUBMISSION:**

CUSIP-9	Maturity Date
839100GB4	08/15/2004
839100GC2	08/15/2011
839100GD0	08/15/2012
839100GE8	08/15/2013
839100GF5	08/15/2013
839100GG3	08/15/2014
839100GH1	08/15/2015
839100GJ7	08/15/2016
839100GK4	08/15/2017
839100GL2	08/15/2018

839100GM0	08/15/2019
839100GN8	02/15/2012
839100GP3	02/15/2012
839100GQ1	08/15/2011
839100GR9	08/15/2011

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**Issuer's Contact Information**

Company: County of Orange  
Name: LAURIE SACHAR  
Address: 333 W. SANTA ANA BLVD.  
City, State Zip: SANTA ANA, CA 92701  
Phone Number: 7148346009  
Email: laurie.sachar@ocgov.com

**Obligor's Contact Information**

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**COUNTY OF ORANGE, CALIFORNIA  
SOUTH ORANGE COUNTY  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE REFUNDING BONDS  
2004 SERIES A  
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  
Santa Ana, CA 92701-4062

**Prepared by:**

**David Taussig & Associates, Inc.**  
5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

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**County of Orange, CA  
South Orange County  
Public Financing Authority  
SPECIAL TAX REVENUE REFUNDING BONDS  
2004 Series A  
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 REFUNDING BONDS, 2004 Series A

### **Annual Report:**

The Authority’s Annual Report required by the Continuing Disclosure Certificate (the “Disclosure Certificate”) dated June 1, 2004 with respect to the Bonds for the 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 June 30, 2013.

The principal amount of Bonds outstanding as of June 30, 2013 was \$63,715,000.

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

South Orange County Public Financing Authority				
Series 2004A				
Account Balances as of August 16, 2013				
Authority Funds <sup>1</sup>				
	Purchase Fund	Revenue Fund	Reserve Fund	
Authority	\$0	\$0	\$2,941,774	
Local Obligation Funds				
	Special Tax Fund	Reserve Fund	Construction Fund	Revenue Fund
CFD No. 87-1	\$282,913	\$94,542	\$0	\$95,418
CFD No. 87-3	\$1,125,177	\$1,619,810	\$6	\$1,074,290
CFD No. 87-4	\$2,871,432	\$4,989,833	\$139	\$991,319
CFD No. 87-5A	\$254,947	\$222,417	\$0	\$84,181
CFD No. 87-5B	\$526,617	\$1,516,163	\$0	\$389,144
CFD No. 87-5C	\$352,025	\$532,925	\$25	\$239,784
CFD No. 87-5D	\$232,538	\$503,113	\$0	\$191,916
CFD No. 87-8	\$1,692,257	\$835,836	\$23	\$470,927

*Source: County of Orange Public Finance Accounting*

<sup>1</sup> Cost of Issuance and Rebate Funds have been closed and have therefore been excluded.

## SECTION B

1. An update of information in Tables 9, 41 and 42 of the Official Statement under the caption “Security for the Bonds”.

**(a) Table 9<sup>2</sup>**

No District has a value-to-lien ratio less than 7 to 1. Therefore, Table 9 is not required.

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<sup>2</sup> Applicable only to Districts in which the assessed value-to-lien ratio is less than 7 to 1.

**(b) Table 41 Delinquencies<sup>3</sup>**

<b>Table 41.A</b> <b>South Orange County Public Financing Authority</b> <b>Series 2004A</b> <b>Historical Delinquency Rates</b>										
<b>Year Ending</b>	<b>2009</b>		<b>2010</b>		<b>2011</b>		<b>2012</b>		<b>2013</b>	
<b>District No.</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>
CFD No. 87-1	1.79%	0.00%	2.57%	0.00%	1.25%	0.00%	0.55%	0.55%	2.36%	2.36%
CFD No. 87-3	2.30%	0.05%	1.81%	0.11%	1.09%	0.10%	0.93%	0.27%	0.76%	0.76%
CFD No. 87-4	2.52%	0.06%	1.92%	0.15%	1.31%	0.24%	1.04%	0.34%	0.82%	0.82%
CFD No. 87-5A	3.94%	0.04%	2.35%	0.10%	1.56%	0.16%	0.99%	0.10%	0.80%	0.80%
CFD No. 87-5B	3.42%	0.03%	1.86%	0.06%	1.18%	0.15%	0.97%	0.20%	0.68%	0.68%
CFD No. 87-5C	2.82%	0.12%	2.07%	0.12%	2.04%	0.23%	1.49%	0.12%	0.74%	0.74%
CFD No. 87-5D	2.49%	0.03%	1.48%	0.06%	0.97%	0.09%	1.00%	0.36%	0.50%	0.50%
CFD No. 87-8	3.81%	0.04%	2.87%	0.09%	2.06%	0.19%	2.19%	0.35%	1.18%	1.18%

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

<sup>3</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 41.B**  
**South Orange County Public Financing Authority**  
**Series 2004A**  
**Historical Delinquent Amount**

<b>Year Ending</b>	<b>2009</b>		<b>2010</b>		<b>2011</b>		<b>2012</b>		<b>2013</b>	
<b>District No.</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>	<b>Delinquent at FY End</b>	<b>Delinquent as of 06/30/2013</b>
CFD No. 87-1	\$11,215	\$0	\$15,813	\$0	\$6,204	\$0	\$2,468	\$2,468	\$10,315	\$10,315
CFD No. 87-3	\$98,895	\$2,318	\$82,858	\$5,197	\$47,646	\$4,355	\$40,798	\$11,978	\$34,640	\$34,640
CFD No. 87-4	\$170,530	\$3,881	\$135,116	\$10,606	\$90,230	\$16,392	\$72,134	\$23,676	\$58,576	\$58,576
CFD No. 87-5A	\$31,401	\$285	\$19,707	\$860	\$8,892	\$917	\$5,149	\$534	\$4,069	\$4,069
CFD No. 87-5B	\$77,456	\$693	\$43,918	\$1,445	\$23,718	\$3,021	\$19,258	\$3,971	\$13,276	\$13,276
CFD No. 87-5C	\$37,052	\$1,623	\$27,562	\$1,644	\$25,221	\$2,831	\$17,963	\$1,484	\$8,616	\$8,616
CFD No. 87-5D	\$25,476	\$301	\$15,410	\$613	\$10,027	\$965	\$9,079	\$3,246	\$4,392	\$4,392
CFD No. 87-8	\$94,547	\$943	\$71,869	\$2,182	\$46,790	\$4,417	\$51,544	\$8,137	\$28,302	\$28,302

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

**(c) Table 42<sup>4</sup>**

No Taxpayer is responsible for more than 5% of the total Special Tax levy for all Districts. Therefore, Table 42 is not required.

2. Any Changes to the Rate 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 Rate and Method of Apportionment of the Special Tax.

3. A statement of the total Revenues received by the Trustee in the Bond Year preceding the filing of the Annual Report and the total debt service due on the Bonds and all Parity Bonds in such Bond Year.

<b>South Orange County Public Financing Authority Series 2004A Revenues Received by Trustee Fiscal Year 2012-13</b>		
<b>District</b>	<b>Revenues</b>	<b>Authority Debt Service</b>
CFD No. 87-1	\$643,440	\$573,618
CFD No. 87-3	\$5,266,061	\$4,694,623
CFD No. 87-4	\$7,966,396	\$6,239,055
CFD No. 87-5A	\$706,258	\$629,620
CFD No. 87-5B	\$2,309,763	\$2,059,123
CFD No. 87-5C	\$1,402,234	\$1,250,073
CFD No. 87-5D	\$1,145,655	\$1,021,336
CFD No. 87-8	\$2,705,553	\$2,411,965

*Source: County of Orange Public Finance Accounting*

4. Any information not already included above that the Issuer and the District are required to file in their annual reports to the California Debt and Investment Advisory Commission.

See attached Mello-Roos Community Facilities District (CFD) Yearly Fiscal Status Report filed with the California Debt and Investment Advisory Commission.

<sup>4</sup> Applicable only to Districts in which one or more tax payers are responsible for more than 5% of the total special tax levy for all the Districts.

**ATTACHMENT A**

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

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Thursday, October 10, 2013  
9:22:55AM  
CDIAC #: 1994-1434

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. Issuer Orange County CFD No 87-1  
 B. Community Facilities District Number/ Name Dimensions Bus Pk  
 C. Name/ Title/ Series of Bond Issue  
 D. Date of Bond Issue 8/5/1994  
 E. Original Principal Amount of Bonds \$7,632,808.00  
 F. Reserve Fund Minimum Balance Required \$94,541.54

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013  
 A. Principal Amount of Bonds Outstanding \$743,414.00  
 B. Bond Reserve Fund \$94,541.54  
 C. Capitalized Interest Fund \$0.00  
 D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2013  
 (Use Appraised Value only in first year of CFD or before annual tax roll billing commences)  
 B. Total Assessed Value of All Parcels \$93,880,652.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$437,558.00  
 B. Total Amount of Unpaid Special Taxes Annually \$10,315.00  
 C. Are the Special Taxes are Paid Under the County's Teeter Plan. Y

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013  
 A. Total Number of Delinquent Parcels 2  
 B. Total Amount of Taxes Due on Delinquent Parcels \$10,315.00  
 (Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

Submitted:  
Thursday, October 10, 2013  
9:22:55AM  
CDIAC #: 1994-1434

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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VII. 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:

VIII. 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 92701-4062  
Phone Number 714 8343749 Date of Report 10/10/2013  
E-Mail Mark.Finley@ocgov.com

IX. ADDITIONAL INFORMATION\ COMMENTS

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

Note: If there are one or more loans associated with this Authority Issue, CDIAC must confirm receipt of this report prior to online

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Thursday, October 10, 2013  
10:12:22AM  
CDIAC #: 1994-1433

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. Issuer Orange County CFD No 87-3  
 B. Community Facilities District Number/ Name Mission Viejo  
 C. Name/ Title/ Series of Bond Issue  
 D. Date of Bond Issue 8/5/1994  
 E. Original Principal Amount of Bonds \$49,697,035.00  
 F. Reserve Fund Minimum Balance Required \$1,619,787.73

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013  
 A. Principal Amount of Bonds Outstanding \$10,988,000.00  
 B. Bond Reserve Fund \$1,619,787.73  
 C. Capitalized Interest Fund \$0.00  
 D. Construction Fund(s) \$16,182.58

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2013  
 (Use Appraised Value only in first year of CFD or before annual tax roll billing commences)  
 B. Total Assessed Value of All Parcels \$2,802,094,619.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$4,584,708.00  
 B. Total Amount of Unpaid Special Taxes Annually \$34,640.00  
 C. Are the Special Taxes are Paid Under the County's Teeter Plan. Y

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2013  
 A. Total Number of Delinquent Parcels 62  
 B. Total Amount of Taxes Due on Delinquent Parcels \$34,640.00  
 (Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

Submitted:  
Thursday, October 10, 2013  
10:12:22AM  
CDIAC #: 1994-1433

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 _____

VII. 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:

VIII. 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 92701-4062	
Phone Number	714 8343749	Date of Report 10/10/2013
E-Mail	Mark.Finley@ocgov.com	

IX. ADDITIONAL INFORMATION\ COMMENTS

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

Note: If there are one or more loans associated with this Authority Issue, CDIAC must confirm receipt of this report prior to online

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Thursday, October 10, 2013  
10:48:02AM  
CDIAC #: 1994-1432

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. Issuer Orange County CFD No 87-4

B. Community Facilities District Number/ Name Foothill Ranch

C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 8/5/1994

E. Original Principal Amount of Bonds \$71,435,333.00

F. Reserve Fund Minimum Balance Required \$4,989,832.91

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013

A. Principal Amount of Bonds Outstanding \$25,179,820.00

B. Bond Reserve Fund \$4,989,832.91

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$1,916,266.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2013  
(Use Appraised Value only in first year of CFD or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$2,225,524,231.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$7,138,789.00

B. Total Amount of Unpaid Special Taxes Annually \$58,576.00

C. Are the Special Taxes are Paid Under the County's Teeter Plan. Y

**V. DELINQUENT REPORTING INFORMATION**

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

A. Total Number of Delinquent Parcels 61

B. Total Amount of Taxes Due on Delinquent Parcels \$58,576.00  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels



STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

For Office Use Only  
Fiscal Year \_\_\_\_\_

Submitted:  
Thursday, October 10, 2013  
10:48:02AM  
CDIAC #: 1994-1432

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

VII. 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:

VIII. 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 92701-4062  
Phone Number 714 8343749 Date of Report 10/10/2013  
E-Mail Mark.Finley@ocgov.com

IX. ADDITIONAL INFORMATION\ COMMENTS

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

Note: If there are one or more loans associated with this Authority Issue, CDIAC must confirm receipt of this report prior to online

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Thursday, October 10, 2013  
4:39:48PM  
CDIAC #: 1994-1430

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. Issuer Orange County CFD No 87-5B

B. Community Facilities District Number/ Name Rancho Santa Margarita

C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 8/5/1994

E. Original Principal Amount of Bonds \$27,396,720.00

F. Reserve Fund Minimum Balance Required \$1,516,163.06

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013

A. Principal Amount of Bonds Outstanding \$7,639,334.00

B. Bond Reserve Fund \$1,516,163.07

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2013  
(Use Appraised Value only in first year of CFD or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$882,744,377.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,963,738.00

B. Total Amount of Unpaid Special Taxes Annually \$13,276.00

C. Are the Special Taxes are Paid Under the County's Teeter Plan. Y

**V. DELINQUENT REPORTING INFORMATION**

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

A. Total Number of Delinquent Parcels 25

B. Total Amount of Taxes Due on Delinquent Parcels \$13,276.00  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

Submitted:  
Thursday, October 10, 2013  
4:39:48PM  
CDIAC #: 1994-1430

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 _____
--

VII. 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:

VIII. 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 92701-4062  
Phone Number 714 8343749 Date of Report 10/10/2013  
E-Mail Mark.Finley@ocgov.com

IX. ADDITIONAL INFORMATION\ COMMENTS

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

Note: If there are one or more loans associated with this Authority Issue, CDIAC must confirm receipt of this report prior to online

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Wednesday, October 16, 2013  
10:35:25AM  
CDIAC #: 1994-1429

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. Issuer Orange County CFD No 87-5C

B. Community Facilities District Number/ Name Rancho Santa Margarita

C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 8/5/1994

E. Original Principal Amount of Bonds \$15,221,979.00

F. Reserve Fund Minimum Balance Required \$532,925.30

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013

A. Principal Amount of Bonds Outstanding \$5,363,907.00

B. Bond Reserve Fund \$532,925.30

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$74,015.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2013  
(Use Appraised Value only in first year of CFD or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$658,519,015.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,166,020.00

B. Total Amount of Unpaid Special Taxes Annually \$8,616.00

C. Are the Special Taxes are Paid Under the County's Teeter Plan. Y

**V. DELINQUENT REPORTING INFORMATION**

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

A. Total Number of Delinquent Parcels 14

B. Total Amount of Taxes Due on Delinquent Parcels \$8,616.00  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

For Office Use Only  
Fiscal Year \_\_\_\_\_

Submitted:  
Wednesday, October 16, 2013  
10:35:25AM  
CDIAC #: 1994-1429

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

VII. 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:

VIII. 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 92701-4062	
Phone Number	714 8343749	Date of Report 10/16/2013
E-Mail	Mark.Finley@ocgov.com	

IX. ADDITIONAL INFORMATION\ COMMENTS

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

Note: If there are one or more loans associated with this Authority Issue, CDIAC must confirm receipt of this report prior to online

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Wednesday, October 16, 2013  
10:59:26AM  
CDIAC #: 1994-1428

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. Issuer Orange County CFD No 87-5D

B. Community Facilities District Number/ Name Rancho Santa Margarita

C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 8/5/1994

E. Original Principal Amount of Bonds \$12,042,509.00

F. Reserve Fund Minimum Balance Required \$503,112.57

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013

A. Principal Amount of Bonds Outstanding \$4,746,180.00

B. Bond Reserve Fund \$503,112.57

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2013  
(Use Appraised Value only in first year of CFD or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$469,327,427.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$869,804.00

B. Total Amount of Unpaid Special Taxes Annually \$4,392.00

C. Are the Special Taxes are Paid Under the County's Teeter Plan. Y

**V. DELINQUENT REPORTING INFORMATION**

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

A. Total Number of Delinquent Parcels 8

B. Total Amount of Taxes Due on Delinquent Parcels \$4,392.00  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

Submitted:  
Wednesday, October 16, 2013  
10:59:26AM  
CDIAC #: 1994-1428

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

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 _____
--

**VII. 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:

**VIII. 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 92701-4062	
Phone Number	714 8343749	Date of Report 10/16/2013
E-Mail	Mark.Finley@ocgov.com	

**IX. ADDITIONAL INFORMATION\ COMMENTS**

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Note: If there are one or more loans associated with this Authority Issue, CDIAC must confirm receipt of this report prior to online

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Wednesday, October 09, 2013  
10:36:44AM  
CDIAC #: 1994-1427

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. Issuer Orange County CFD No 87-8

B. Community Facilities District Number/ Name Coto de Caza

C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 8/5/1994

E. Original Principal Amount of Bonds \$30,412,976.00

F. Reserve Fund Minimum Balance Required \$835,836.33

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013

A. Principal Amount of Bonds Outstanding \$10,894,283.00

B. Bond Reserve Fund \$835,836.33

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$812,352.78

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2013  
(Use Appraised Value only in first year of CFD or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$3,067,528,137.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$2,391,238.00

B. Total Amount of Unpaid Special Taxes Annually \$28,302.00

C. Are the Special Taxes are Paid Under the County's Teeter Plan. Y

**V. DELINQUENT REPORTING INFORMATION**

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

A. Total Number of Delinquent Parcels 62

B. Total Amount of Taxes Due on Delinquent Parcels \$28,302.00  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels



STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

For Office Use Only  
Fiscal Year \_\_\_\_\_

Submitted:  
Wednesday, October 09, 2013  
10:36:44AM  
CDIAC #: 1994-1427

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

VII. ISSUE RETIRED

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

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If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

VIII. 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 92701-4062  
Phone Number 714 8343749 Date of Report 10/9/2013  
E-Mail Mark.Finley@ocgov.com

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