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02/28/2014 14:37:09

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

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

**Rule 15c2-12 Disclosure**

Annual Financial Information and Operating Data: 2013 Annual Report, for the year ended 06/30/2013

**DOCUMENTS**

**Financial Operating Filing**

SOCPFAAR2013\_FINAL.pdf posted 02/28/2014

**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 23 SECURITIES HAVE BEEN PUBLISHED WITH THIS CONTINUING DISCLOSURE SUBMISSION:**

CUSIP-9	Maturity Date
839100GS7	08/15/2006
839100GT5	08/15/2007
839100GU2	08/15/2008
839100GV0	08/15/2009
839100GW8	08/15/2010
839100GX6	08/15/2011
839100GY4	08/15/2012
839100GZ1	08/15/2013
839100HA5	08/15/2014
839100HB3	08/15/2015

839100HC1	08/15/2016
839100HD9	08/15/2017
839100HE7	08/15/2018
839100HF4	08/15/2019
839100HG2	08/15/2020
839100HH0	08/15/2021
839100HJ6	08/15/2022
839100HK3	08/15/2023
839100HL1	08/15/2024
839100HM9	08/15/2027
839100HN7	08/15/2032
839100HP2	08/15/2025
839100HQ0	08/15/2026

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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: 714-834-6009  
 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 BONDS  
2005 SERIES A (LADERA RANCH)  
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, California**  
**South Orange County Public Financing Authority**  
**Special Tax Revenue Bonds**  
**2005 Series A (Ladera Ranch)**  
**Annual Report**  
**For Fiscal Year Ended June 30, 2013**

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**EXHIBITS**

- Exhibit A – Tables 1, 5, 7, & 9 From The Official Statement  
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## 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, 2005 Series A (Ladera Ranch)

### **Annual Report:**

The Authority’s Annual Report required by the Continuing Disclosure Certificate (the “Disclosure Certificate”) dated November 1, 2005 with respect to the Bonds for the Fiscal Year ended June 30, 2013 is attached hereto.

### **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 3(a) of the Continuing Disclosure Agreement.

**While the financial statements of the County (which includes CFD Nos. 99-1, 2000-1, and 2001-1) 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 CFD Nos. 99-1, 2000-1, and 2001-1 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.

\$73,950,000

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

	<b>CFD No. 99-1</b>
Special Tax Fund:	\$150,878
Reserve Fund <sup>1</sup> :	-0-
Acquisition and Construction Fund:	\$128,567
Special Reserve Fund:	\$102,762
Rebate Fund:	-0-

	<b>CFD No. 2000-1</b>
Special Tax Fund:	\$170,303
Reserve Fund <sup>1</sup> :	-0-
Acquisition and Construction Fund:	\$381,092
Special Reserve Fund:	-0-
Rebate Fund:	-0-

	<b>CFD No. 2001-1</b>
Special Tax Fund:	\$186,528
Reserve Fund <sup>1</sup> :	-0-
Acquisition and Construction Fund:	\$221,456
Special Reserve Fund:	-0-
Rebate Fund:	-0-

<sup>1</sup> The Reserve Fund is funded with a surety bond.

## SECTION B

4. An update of Tables 5, 7, and 9 of the Official Statement based on the last Special Tax levy preceding the date of the Annual Report, but only with respect to any District in which the assessed value-to-lien ratio is less than 7 to 1 and an update of Table 1 of the Official Statement for the fiscal year preceding the date of the Annual Report.

Updates of Tables 1, 5, 7, and 9 are attached to this Annual Report in Exhibit A. Please note that we have included an update to Tables 5, 7, and 9 herein for reference even though the assessed value-to-lien ratio is greater than 7 to 1 for CFD Nos. 99-1, 2000-1, and 2001-1.

5. Any Changes to the Rate and Method of Apportionment of the Special Tax approved or submitted to the qualified electors of a District for approval prior to the filing of the Annual Report

There have been no changes made to the Rate and Method of Apportionments included in the Official Statement.

6. 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 Additional Bonds in such Bond Year.

2013 Bond Year Revenue =	\$1,497,850	CFD No. 99-1
	\$1,900,954	CFD No. 2000-1
	<u>\$2,040,781</u>	CFD No. 2001-1
Total =	\$5,439,585	

2013 Bond Year debt service = \$5,439,585

7. Any information not already included above that is required to be filed in the annual report to the California Debt and Investment Advisory Commission, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, and the Mark-Roos Local bond Pooling Act.

See Exhibit B attached for copies of the Mello-Roos Community Facilities District (CFD) Yearly Fiscal Status Reports for CFD No. 99-1, CFD No. 2000-1, and CFD No. 2001-1, and the Marks-Roos Yearly Fiscal Status Report for the Bonds and the Local Obligations.

**EXHIBIT A**

**TABLES 1, 5, 7, & 9  
FROM THE OFFICIAL STATEMENT**



Table 1

Historical Special Tax Delinquencies  
for the Districts

District	Fiscal Year <sup>(1)</sup>	Special Tax Levy	Fiscal Year Amount Delinquent <sup>(2)(3)</sup>	Fiscal Year Delinquency Rate
CFD No.	2000-01	\$1,452,793	\$20,195	1.39%
99-1	2001-02	\$1,452,793	\$36,028	2.48%
	2002-03	\$1,482,435	\$29,918	2.02%
	2003-04	\$1,545,253	\$28,322	1.83%
	2004-05	\$1,578,314	\$23,946	1.52%
	2005-06	\$1,608,358	\$39,354	2.45%
	2006-07	\$1,347,568	\$45,801	3.40%
	2007-08	\$1,377,859	\$45,532	3.30%
	2008-09	\$1,437,011	\$50,242	3.50%
	2009-10	\$1,464,669	\$44,894	3.07%
	2010-11	\$1,493,957	\$21,398	1.43%
	2011-12	\$1,402,357	\$27,840	1.99%
	2012-13	\$1,517,942	\$18,070	1.19%
CFD No.	2001-02	\$1,797,998	\$22,518	1.25%
2000-1	2002-03	\$1,878,249	\$27,029	1.44%
	2003-04	\$1,953,803	\$19,042	0.97%
	2004-05	\$1,989,917	\$37,125	1.87%
	2005-06	\$2,015,520	\$32,645	1.62%
	2006-07	\$1,692,145	\$44,244	2.61%
	2007-08	\$1,745,405	\$71,192	4.08%
	2008-09	\$1,796,911	\$61,474	3.42%
	2009-10	\$1,821,759	\$54,953	3.02%
	2010-11	\$1,856,463	\$28,919	1.56%
	2011-12	\$1,790,386	\$28,879	1.61%
	2012-13	\$1,940,188	\$7,568	0.39%
CFD No.	2002-03	\$2,016,823	\$7,057	0.35%
2001-1	2003-04	\$2,007,488	\$18,986	0.95%
	2004-05	\$2,036,421	\$33,363	1.64%
	2005-06	\$2,062,957	\$54,858	2.66%
	2006-07	\$1,821,321	\$61,504	3.38%
	2007-08	\$1,861,992	\$82,992	4.46%
	2008-09	\$1,926,161	\$78,616	4.08%
	2009-10	\$1,949,455	\$69,935	3.59%
	2010-11	\$1,987,971	\$41,808	2.10%
	2011-12	\$1,886,268	\$46,633	2.47%
	2012-13	\$2,087,042	\$22,859	1.10%

(1) Fiscal year in which Special Taxes of such District were initially levied.

(2) Amount delinquent as of June 30 of year taxes levied.

(3) The District is a participant in the County's Teeter Plan and as such receives 100% of the Special Taxes levied. Therefore, delinquent Special Taxes represent revenues not received by the County in a given year.

(4) Delinquency data reflects collections received through 6/30/13 as reported by the County of Orange Auditor on 7/16/13.

**TABLE 5**  
**COUNTY OF ORANGE COMMUNITY FACILITIES DISTRICT NO. 99-1**  
**ESTIMATED VALUE-TO-LIEN RATIOS**

<b>Development Status/Land Use [1]</b>	<b>County of Orange CFD No. 99-1 FY 2013-2014 Special Tax [2]</b>	<b>Percentage of FY 2013-2014 Special Tax</b>	<b>County of Orange CFD No. 99-1 2005 Local Obligation Bonds Outstanding [3]</b>	<b>Capistrano Unified School District CFD No. 98-2 Bonds Outstanding [3]</b>	<b>Metropolitan Water District Bonds Outstanding [3]</b>	<b>Santa Margarita Water District ID No. 4 Bonds Outstanding [3]</b>	<b>Santa Margarita Water District ID No. 4B Bonds Outstanding [3]</b>	<b>Total Direct and Overlapping Debt</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value- to-Lien Ratio [5]</b>
Developed Property										
Single Family Property	\$1,459,526	93.57%	\$17,745,077	\$12,477,805	\$32,061	\$3,891,749	\$1,246,759	\$35,393,451	\$531,022,928	15.00
Apartment Property	\$100,338	6.43%	\$1,219,923	\$879,905	\$1,426	\$80,992	\$25,947	\$2,208,192	\$23,434,012	10.61
<b>Total</b>	<b>\$1,559,864</b>	<b>100.00%</b>	<b>\$18,965,000</b>	<b>\$13,357,710</b>	<b>\$33,486</b>	<b>\$3,972,741</b>	<b>\$1,272,706</b>	<b>\$37,601,643</b>	<b>\$554,456,940</b>	<b>14.75</b>

Source: David Taussig & Associates, Inc.

[1] Based on the Rate and Method of Apportionment.

[2] Based on development status as of January 1, 2013.

[3] Debt outstanding as of September 2, 2013.

[4] Assessed valuation data obtained from the County of Orange 2013-2014 Assessor's Roll. Assessed value is calculated as the sum of land value and improvement value.

[5] Represents Assessed Value column divided by the Total Direct and Overlapping Debt column.

C:\Documents\Tables CFDs 991 001 011 (2005A).xism\99-1 v2l

**TABLE 7**  
**COUNTY OF ORANGE COMMUNITY FACILITIES DISTRICT NO. 2000-1**  
**ESTIMATED VALUE-TO-LIEN RATIOS**

<b>Development Status/Land Use [1]</b>	<b>County of Orange CFD No. 2000-1 FY 2013-2014 Special Tax [2]</b>	<b>Percentage of FY 2013-2014 Special Tax</b>	<b>County of Orange CFD No. 2000-1 2005 Local Obligation Bonds Outstanding [3]</b>	<b>Capistrano Unified School District CFD No. 98-2 Bonds Outstanding [3]</b>	<b>Metropolitan Water District Bonds Outstanding [3]</b>	<b>Santa Margarita Water District ID No. 4 Bonds Outstanding [3]</b>	<b>Santa Margarita Water District ID No. 4B Bonds Outstanding [3]</b>	<b>Total Direct and Overlapping Debt</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value- to-Lien Ratio [5]</b>
Developed Property										
Single Family Property	\$1,526,337	77.10%	\$18,861,623	\$11,828,767	\$30,647	\$3,678,430	\$1,178,422	\$35,577,889	\$507,436,387	14.26
Apartment Property	\$168,210	8.50%	\$2,078,642	\$1,416,637	\$2,539	\$154,009	\$49,338	\$3,701,165	\$41,733,951	11.28
Non-Residential Property	\$285,232	14.41%	\$3,524,735	\$3,123,141	\$3,313	\$324,723	\$104,028	\$7,079,941	\$54,447,268	7.69
Subtotal Developed Property	\$1,979,779	100.00%	\$24,465,000	\$16,368,545	\$36,499	\$4,157,162	\$1,331,789	\$46,358,995	\$603,617,606	13.02
Undeveloped Property	\$0	0.00%	\$0	\$0	\$12	\$3,186	\$1,020	\$4,218	\$201,802	47.84
<b>Total</b>	<b>\$1,979,779</b>	<b>100.00%</b>	<b>\$24,465,000</b>	<b>\$16,368,545</b>	<b>\$36,511</b>	<b>\$4,160,348</b>	<b>\$1,332,809</b>	<b>\$46,363,213</b>	<b>\$603,819,408</b>	<b>13.02</b>

Source: David Taussig & Associates, Inc.

[1] Based on the Rate and Method of Apportionment.

[2] Based on development status as of January 1, 2013.

[3] Debt outstanding as of September 2, 2013.

[4] Assessed valuation data obtained from the County of Orange 2013-2014 Assessor's Roll. Assessed value is calculated as the sum of land value and improvement value.

[5] Represents Assessed Value column divided by the Total Direct and Overlapping Debt column.

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**TABLE 9**  
**COUNTY OF ORANGE COMMUNITY FACILITIES DISTRICT NO. 2001-1**  
**ESTIMATED VALUE-TO-LIEN RATIOS**

<b>Development Status/Land Use [1]</b>	<b>County of Orange CFD No. 2001-1 FY 2013-2014 Special Tax [2]</b>	<b>Percentage of FY 2013-2014 Special Tax</b>	<b>County of Orange CFD No. 2001-1 2005 Local Obligation Bonds Outstanding [3]</b>	<b>Capistrano Unified School District Bonds Outstanding [3]</b>	<b>Metropolitan Water District Bonds Outstanding [3]</b>	<b>Santa Margarita Water District ID No. 4 Bonds Outstanding [3]</b>	<b>Santa Margarita Water District ID No. 4B Bonds Outstanding [3]</b>	<b>Total Direct and Overlapping Debt</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value- to-Lien Ratio [5]</b>
Developed Property										
Single Family Property	\$1,926,071	90.65%	\$26,036,097	\$15,148,235	\$39,154	\$4,562,069	\$1,461,505	\$47,247,061	\$649,201,147	13.74
Apartment Property	\$137,056	6.45%	\$1,852,692	\$1,087,570	\$2,327	\$140,414	\$44,983	\$3,127,987	\$38,250,868	12.23
Non-Residential Property	\$61,490	2.89%	\$831,211	\$646,573	\$0	\$71,510	\$22,909	\$1,572,203	\$4,775,356	3.04
<b>Total</b>	<b>\$2,124,618</b>	<b>100.00%</b>	<b>\$28,720,000</b>	<b>\$16,882,379</b>	<b>\$41,482</b>	<b>\$4,773,994</b>	<b>\$1,529,397</b>	<b>\$51,947,251</b>	<b>\$692,227,371</b>	<b>13.33</b>

Source: David Taussig & Associates, Inc.

[1] Based on the Rate and Method of Apportionment.

[2] Based on development status as of January 1, 2013.

[3] Debt outstanding as of September 2, 2013.

[4] Assessed valuation data obtained from County of Orange 2013-2014 Assessor's Roll. Assessed value is calculated as the sum of land value and improvement value.

[5] Represents Assessed Value column divided by the Total Direct and Overlapping Debt column.

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**EXHIBIT B**  
**YEARLY FISCAL REPORTS**

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

CDIAC # 2005-1877  
 Friday, October 25, 2013  
 10:13:27AM

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	Special Tax RBs 2005 Series A
C. Date of Bond Issue	11-16-2005
D. Original Principal Amount of Bonds	\$84,015,000.00
E. Reserve Fund Minimum Balance	N0
F. Total Issuance Costs	\$0.00

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of June 30,	2013
A. Principal Amount of Bonds Outstanding	\$73,950,000.00
B. Bond Reserve Fund	\$0.00
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	\$79,943.00
TAX CON	\$14,974.00
TRST	\$3,500.00
BC	\$34,569.00

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)
Ladera CFD 2000-1	BP	28,890,000.00	26,960.00
Ladera CFD 2001-1	BP	32,565,000.00	27,100.00
Ladera CFD 99-1	BP	22,560,000.00	25,883.00

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	92701-4062
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.

**STATE OF CALIFORNIA**

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

Submitted:  
Tuesday, October 22, 2013  
2:39:07PM  
CDIAC #: 2005-1933

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 99-1  
 B. Community Facilities District Number/ Name Ladera Ranch  
 C. Name/ Title/ Series of Bond Issue 2005 Special Tax Ref Bonds  
 D. Date of Bond Issue 11/16/2005  
 E. Original Principal Amount of Bonds \$22,560,000.00  
 F. Reserve Fund Minimum Balance Required \$0.00

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013  
 A. Principal Amount of Bonds Outstanding \$19,505,000.00  
 B. Bond Reserve Fund \$0.00  
 C. Capitalized Interest Fund \$0.00  
 D. Construction Fund(s) \$128,507.00

**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 \$554,456,940.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,517,942.00  
 B. Total Amount of Unpaid Special Taxes Annually \$18,070.00  
 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 19  
 B. Total Amount of Taxes Due on Delinquent Parcels \$18,070.00  
 (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:  
Tuesday, October 22, 2013  
2:39:07PM  
CDIAC #: 2005-1933

**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 _____
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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 10/22/2013
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:  
Tuesday, October 22, 2013  
4:44:45PM  
CDIAC #: 2005-1934

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 2000-1  
 B. Community Facilities District Number/ Name Ladera Ranch  
 C. Name/ Title/ Series of Bond Issue 2005 Special Tax Ref Bonds  
 D. Date of Bond Issue 11/16/2005  
 E. Original Principal Amount of Bonds \$28,890,000.00  
 F. Reserve Fund Minimum Balance Required \$0.00

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013  
 A. Principal Amount of Bonds Outstanding \$25,130,000.00  
 B. Bond Reserve Fund \$0.00  
 C. Capitalized Interest Fund \$0.00  
 D. Construction Fund(s) \$380,916.00

**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 \$603,819,188.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,940,188.00  
 B. Total Amount of Unpaid Special Taxes Annually \$7,568.00  
 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 6  
 B. Total Amount of Taxes Due on Delinquent Parcels \$7,568.00  
 (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:  
Tuesday, October 22, 2013  
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**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

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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 10/22/2013
E-Mail	Mark.Finley@ocgov.com	

**IX. ADDITIONAL INFORMATION\ COMMENTS**

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**STATE OF CALIFORNIA**

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

Submitted:  
Wednesday, October 23, 2013  
10:11:44AM  
CDIAC #: 2005-1935

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 2001-1  
 B. Community Facilities District Number/ Name Ladera Ranch  
 C. Name/ Title/ Series of Bond Issue 2005 Special Tax Ref Bonds  
 D. Date of Bond Issue 11/16/2005  
 E. Original Principal Amount of Bonds \$32,565,000.00  
 F. Reserve Fund Minimum Balance Required \$0.00

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013  
 A. Principal Amount of Bonds Outstanding \$29,315,000.00  
 B. Bond Reserve Fund \$0.00  
 C. Capitalized Interest Fund \$0.00  
 D. Construction Fund(s) \$211,353.00

**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 \$692,227,371.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$2,087,042.00  
 B. Total Amount of Unpaid Special Taxes Annually \$22,859.00  
 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 22  
 B. Total Amount of Taxes Due on Delinquent Parcels \$22,859.00  
 (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

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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 10/23/2013  
E-Mail Mark.Finley@ocgov.com

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