



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 06/30/2014

DOCUMENTS

Financial Operating Filing

Cont Disc SOCPFA 2004A Bonds - 2014 (Final).pdf posted 02/18/2015

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

Submitter's Contact Information

Company: David Taussig & Associates, Inc.
Name: DONNA SEGURA
Address: 5051 CANYON CREST DRIVE
City, State Zip: RIVERSIDE, CA 92507
Phone Number: 9517813100
Email: donnas@taussig.com

**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, 2014**

Dated February 18, 2015

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

**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, 2014**

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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, 2014 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, 2014 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, 2014 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, 2014.

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, 2014 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, 2014.

The principal amount of Bonds outstanding as of June 30, 2014 was \$48,135,000.

3. Balance in each fund under the Indenture as of August 16, 2014.

South Orange County Public Financing Authority Series 2004A Account Balances as of August 16, 2014				
Authority Funds ¹				
	Purchase Fund	Revenue Fund	Reserve Fund	
Authority	\$0	\$0	\$2,380,986	
Local Obligation Funds				
	Special Tax Fund	Reserve Fund	Construction Fund	Revenue Fund
CFD No. 87-1	\$366,296	\$0	\$0	\$0
CFD No. 87-3	\$3,864,652	\$942,627	\$0	\$0
CFD No. 87-4	\$858,425	\$4,896,462	\$0	\$0
CFD No. 87-5A	\$486,708	\$0	\$0	\$0
CFD No. 87-5B	\$960,015	\$1,458,796	\$0	\$0
CFD No. 87-5C	\$712,822	\$527,070	\$0	\$0
CFD No. 87-5D	\$509,423	\$496,372	\$0	\$0
CFD No. 87-8	\$2,074,612	\$832,073	\$0	\$0

Source: County of Orange Public Finance Accounting

¹ 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 9²

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

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

(b) Table 41 Delinquencies³

Table 41.A South Orange County Public Financing Authority Series 2004A Historical Delinquency Rates										
Fiscal Year (FY) Ended June 30	2010		2011		2012		2013		2014	
District No.	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014
CFD No. 87-1	2.57%	0.00%	1.25%	0.00%	0.55%	0.00%	2.36%	1.25%	0.00%	0.00%
CFD No. 87-3	1.81%	0.09%	1.09%	0.08%	0.93%	0.06%	0.76%	0.18%	0.72%	0.72%
CFD No. 87-4	1.92%	0.07%	1.31%	0.08%	1.04%	0.11%	0.82%	0.26%	0.56%	0.56%
CFD No. 87-5A	2.35%	0.10%	1.56%	0.10%	0.99%	0.10%	0.80%	0.04%	0.00%	0.00%
CFD No. 87-5B	1.86%	0.00%	1.18%	0.00%	0.97%	0.05%	0.68%	0.22%	0.62%	0.62%
CFD No. 87-5C	2.07%	0.00%	2.04%	0.08%	1.49%	0.00%	0.74%	0.25%	0.49%	0.49%
CFD No. 87-5D	1.48%	0.06%	0.97%	0.00%	1.00%	0.13%	0.50%	0.10%	0.49%	0.49%
CFD No. 87-8	2.87%	0.04%	2.06%	0.09%	2.19%	0.15%	1.18%	0.25%	0.85%	0.85%

Sources:

County of Orange Auditor-Controller's Office for fiscal year ending figures.

County of Orange Treasurer Tax Collector data for amounts remaining unpaid as of June 30, 2014.

³ 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

Fiscal Year (FY) Ended June 30	2010		2011		2012		2013		2014	
	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014	Delinquent at FY End	Delinquent as of 06/30/2014
CFD No. 87-1	\$15,813	\$0	\$6,204	\$0	\$2,468	\$0	\$10,315	\$5,465	\$0	\$0
CFD No. 87-3	\$82,858	\$3,931	\$47,646	\$3,501	\$40,798	\$2,517	\$34,640	\$8,443	\$30,548	\$30,548
CFD No. 87-4	\$135,116	\$5,011	\$90,230	\$5,323	\$72,134	\$7,794	\$58,576	\$18,347	\$39,401	\$39,401
CFD No. 87-5A	\$19,707	\$860	\$8,892	\$586	\$5,149	\$534	\$4,069	\$183	\$0	\$0
CFD No. 87-5B	\$43,918	\$0	\$23,718	\$0	\$19,258	\$933	\$13,276	\$4,297	\$12,839	\$12,839
CFD No. 87-5C	\$27,562	\$0	\$25,221	\$927	\$17,963	\$0	\$8,616	\$2,971	\$6,399	\$6,399
CFD No. 87-5D	\$15,410	\$613	\$10,027	\$0	\$9,079	\$1,145	\$4,392	\$871	\$5,238	\$5,238
CFD No. 87-8	\$71,869	\$1,033	\$46,790	\$2,135	\$51,544	\$3,504	\$28,302	\$5,859	\$18,431	\$18,431

Sources:

County of Orange Auditor-Controller's Office for fiscal year ending figures.

County of Orange Treasurer Tax Collector data for amounts remaining unpaid as of June 30, 2014.

(c) **Table 42⁴**

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.

South Orange County Public Financing Authority Series 2004A Revenues Received by Trustee Bond Year August 16, 2013 - August 15, 2014		
District	Revenues	Authority Debt Service
CFD No. 87-1	\$87,220	\$77,912
CFD No. 87-3	\$3,619,000	\$3,232,798
CFD No. 87-4 ⁵	\$7,155,150	\$6,497,050
CFD No. 87-5A	\$62,475	\$55,808
CFD No. 87-5B	\$2,352,778	\$2,101,701
CFD No. 87-5C	\$1,422,173	\$1,270,406
CFD No. 87-5D	\$1,158,171	\$1,034,577
CFD No. 87-8	\$2,748,395	\$2,455,100

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.

⁴ 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.

⁵ Includes CFD No. 87-4 Series 1997A parity bond issue.

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 23, 2014
3:25:48PM
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. Project 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 Yes Amount \$0.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$158,931.00

B. Bond Reserve Fund \$0.00

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$97,238,723.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$0.00

B. Total Amount of Unpaid Special Taxes Annually \$0.00

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 0

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$0.00
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
3:25:48PM
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 _____
--

VII. ISSUE RETIRED

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

Matured Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
2:47:33PM
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. Project 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 Yes Amount \$942,436.86 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$6,554,751.00

B. Bond Reserve Fund \$942,601.78

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$2,999,468,277.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$4,255,137.82

B. Total Amount of Unpaid Special Taxes Annually \$30,548.43

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 54

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$30,548.43
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
2:47:33PM
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 Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
3:36:04PM
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. Project 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 Yes Amount \$4,895,732.49 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$20,039,077.00

B. Bond Reserve Fund \$4,896,330.66

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$2,352,359,186.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$7,013,783.26

B. Total Amount of Unpaid Special Taxes Annually \$39,400.66

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 47

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$39,400.66
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

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

For Office Use Only
Fiscal Year _____

Submitted:
Thursday, October 23, 2014
3:36:04PM
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 Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
2:59:38PM
CDIAC #: 1994-1431

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 87-5A

B. Project 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 \$8,863,770.00

F. Reserve Fund Minimum Balance Required Yes Amount \$0.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$290,000.00

B. Bond Reserve Fund \$0.00

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$453,453,306.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$0.00

B. Total Amount of Unpaid Special Taxes Annually \$0.00

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 0

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$0.00
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
2:59:38PM
CDIAC #: 1994-1431

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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 Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
3:47:51PM
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. Project 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 Yes Amount \$1,458,576.36 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$5,895,560.00

B. Bond Reserve Fund \$1,458,756.81

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$959,658,458.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$2,071,794.30

B. Total Amount of Unpaid Special Taxes Annually \$12,839.40

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 25

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$12,839.40
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
3:47:51PM
CDIAC #: 1994-1430

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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 Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
3:58:47PM
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. Project 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 Yes Amount \$526,991.50 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$4,374,591.00

B. Bond Reserve Fund \$527,055.56

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$706,487,680.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,311,415.62

B. Total Amount of Unpaid Special Taxes Annually \$6,399.12

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 11

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$6,399.12
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
3:58:47PM
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 _____

VII. ISSUE RETIRED

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

Matured Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
4:05:33PM
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. Project 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 Yes Amount \$496,298.63 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$3,968,488.00

B. Bond Reserve Fund \$496,359.07

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$502,061,342.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,066,933.40

B. Total Amount of Unpaid Special Taxes Annually \$5,237.57

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 9

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$5,237.57
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

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

For Office Use Only
Fiscal Year _____

Submitted:
Thursday, October 23, 2014
4:05:33PM
CDIAC #: 1994-1428

California Debt and Investment Advisory Commission
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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 Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Thursday, October 23, 2014
4:10:49PM
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. Project 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 Yes Amount \$831,950.09 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$9,033,223.00

B. Bond Reserve Fund \$832,050.84

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: 1/1/2014

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$3,274,069,389.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$2,159,630.59

B. Total Amount of Unpaid Special Taxes Annually \$18,430.77

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2014

A. Total Number of Delinquent Parcels Annually: 44

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$18,430.77
(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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
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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 Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:
and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Christine Young
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) 834-3749 Date of Report 10/23/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS: