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02/27/2015 18:04:10

CONTINUING DISCLOSURE (SUBMISSION STATUS: PUBLISHED)

FINANCIAL/OPERATING FILING (CUSIP-9 BASED)

Rule 15c2-12 Disclosure

Annual Financial Information and Operating Data: 2014 Annual Report, for the year ended 06/30/2014

DOCUMENTS

Financial Operating Filing

SOCPFAAR2014_FINAL.pdf posted 02/27/2015

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 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

Submitter's Contact Information

Company: David Taussig & Associates
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City, State Zip: NEWPORT BEACH, CA 92660
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**SOUTH ORANGE COUNTY PUBLIC FINANCING AUTHORITY
SPECIAL TAX REVENUE BONDS
2005 SERIES A (LADERA RANCH)
ANNUAL REPORT
FOR
FISCAL YEAR ENDED JUNE 30, 2014**

Dated February 27, 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

**South Orange County Public Financing Authority
Special Tax Revenue Bonds
2005 Series A (Ladera Ranch)
Annual Report
For Fiscal Year Ended June 30, 2014**

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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, 2014 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, 2014 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, 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.

The County of Orange's Audited Financial Statements for Fiscal Year 2013-2014 were filed with the Municipal Securities Rulemaking Board Electronic Municipal Market Access on January 26, 2015 (Submission ID: EA568520).

While the financial statements of the County (which includes CFD Nos. 99-1, 2000-1, and 2001-1) 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 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, 2014.

\$72,150,000

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

CFD No. 99-1	
Special Tax Fund:	\$379,172
Reserve Fund ¹ :	-0-
Acquisition and Construction Fund:	-0-
Special Reserve Fund ² :	-0-
Rebate Fund:	-0-

CFD No. 2000-1	
Special Tax Fund:	\$561,255
Reserve Fund ¹ :	-0-
Acquisition and Construction Fund:	-0-
Special Reserve Fund ² :	-0-
Rebate Fund:	-0-

CFD No. 2001-1	
Special Tax Fund:	\$415,917
Reserve Fund ¹ :	-0-
Acquisition and Construction Fund:	-0-
Special Reserve Fund ² :	-0-
Rebate Fund:	-0-

¹ The Reserve Fund is funded with a surety bond.

² The Special Reserve Fund was closed as of June 30, 2014 and funds were transferred to the related debt service fund.

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 included 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.

2014 Bond Year Revenue =	\$1,525,850	CFD No. 99-1
	\$1,937,344	CFD No. 2000-1
	<u>\$2,081,031</u>	CFD No. 2001-1
Total =	\$5,544,225	

2014 Bond Year debt service = \$5,544,225

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 ⁽¹⁾	Special Tax Levy	Fiscal Year Amount Delinquent ⁽²⁾⁽³⁾	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%
	2013-14	\$1,559,864	\$11,886 ⁽⁴⁾	0.76%
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%
	2013-14	\$1,979,779	\$11,336 ⁽⁴⁾	0.57%
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%
	2013-14	\$2,124,618	\$16,632 ⁽⁴⁾	0.78%

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

(2) Amount delinquent as of approximately 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 6/30/14 as reported on the County of Orange Report TC03MF-71 Levies-Mello-Roos-1915 Act Bond Tax Year 2013, dated 7/4/14, obtained from Auditor-Controller Property Tax.

Source: County of Orange Auditor-Controller

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

Development Status/Land Use [1]	County of Orange CFD No. 99-1 FY 2014-2015 Special Tax [2]	Percentage of FY 2014-2015 Special Tax	County of Orange CFD No. 99-1 2005 Local Obligation Bonds Outstanding [3]	Capistrano Unified School District CFD No. 98-2 Bonds Outstanding [3]	Metropolitan Water District Bonds Outstanding [3]	Santa Margarita Water District ID No. 4 Bonds Outstanding [3]	Santa Margarita Water District ID No. 4B Bonds Outstanding [3]	Total Direct and Overlapping Debt	Assessed Value [4]	Estimated Assessed Value- to-Lien Ratio [5]
Developed Property										
Single Family Property	\$1,481,526	93.57%	\$17,188,377	\$12,011,082	\$25,636	\$3,632,881	\$1,000,089	\$33,858,064	\$578,947,510	17.10
Apartment Property	\$101,848	6.43%	\$1,181,623	\$846,973	\$1,050	\$64,324	\$17,708	\$2,111,677	\$23,540,402	11.15
Total	\$1,583,374	100.00%	\$18,370,000	\$12,858,055	\$26,686	\$3,697,205	\$1,017,797	\$35,969,741	\$602,487,912	16.75

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

[2] Based on development status as of January 1, 2014.

[3] Debt outstanding as of December 31, 2014.

[4] Assessed valuation data obtained from the County of Orange 2014-2015 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

Source: David Taussig & Associates, Inc., Metropolitan Water District, Santa Margarita Water District, County of Orange Assessor

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

Development Status/Land Use [1]	County of Orange CFD No. 2000-1 FY 2014-2015 Special Tax [2]	Percentage of FY 2014-2015 Special Tax	County of Orange CFD No. 2000-1 2005 Local Obligation Bonds Outstanding [3]	Capistrano Unified School District CFD No. 98-2 Bonds Outstanding [3]	Metropolitan Water District Bonds Outstanding [3]	Santa Margarita Water District ID No. 4 Bonds Outstanding [3]	Santa Margarita Water District ID No. 4B Bonds Outstanding [3]	Total Direct and Overlapping Debt	Assessed Value [4]	Estimated Assessed Value- to-Lien Ratio [5]
Developed Property										
Single Family Property	\$1,552,520	77.10%	\$18,295,828	\$11,387,550	\$24,593	\$3,452,627	\$950,468	\$34,111,067	\$555,098,132	16.27
Apartment Property	\$171,060	8.50%	\$2,015,873	\$1,363,616	\$1,869	\$122,314	\$33,672	\$3,537,345	\$41,923,422	11.85
Non-Residential Property	\$290,065	14.40%	\$3,418,299	\$3,006,252	\$2,441	\$257,896	\$70,996	\$6,755,883	\$54,752,441	8.10
Subtotal Developed Property	\$2,013,645	100.00%	\$23,730,000	\$15,757,418	\$28,903	\$3,832,837	\$1,055,136	\$44,404,295	\$651,773,995	14.68
Undeveloped Property	\$0	0.00%	\$0	\$0	\$9	\$2,530	\$696	\$3,235	\$202,717	62.66
Total	\$2,013,645	100.00%	\$23,730,000	\$15,757,418	\$28,912	\$3,835,367	\$1,055,832	\$44,407,530	\$651,976,712	14.68

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

[2] Based on development status as of January 1, 2014.

[3] Debt outstanding as of December 31, 2014.

[4] Assessed valuation data obtained from the County of Orange 2014-2015 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

Source: David Taussig & Associates, Inc., Metropolitan Water District, Santa Margarita Water District, County of Orange Assessor

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

Development Status/Land Use [1]	County of Orange CFD No. 2001-1 FY 2014-2015 Special Tax [2]	Percentage of FY 2014-2015 Special Tax	County of Orange CFD No. 2001-1 2005 Local Obligation Bonds Outstanding [3]	Capistrano Unified School District Bonds Outstanding [3]	Metropolitan Water District Bonds Outstanding [3]	Santa Margarita Water District ID No. 4 Bonds Outstanding [3]	Santa Margarita Water District ID No. 4B Bonds Outstanding [3]	Total Direct and Overlapping Debt	Assessed Value [4]	Estimated Assessed Value- to-Lien Ratio [5]
Developed Property										
Single Family Property	\$1,952,409	90.66%	\$25,433,981	\$14,583,638	\$31,275	\$4,275,959	\$1,177,120	\$45,501,973	\$707,096,213	15.54
Apartment Property	\$138,887	6.45%	\$1,809,283	\$1,046,866	\$1,713	\$111,517	\$30,699	\$3,000,079	\$38,424,526	12.81
Non-Residential Property	\$62,312	2.89%	\$811,735	\$622,374	\$0	\$56,794	\$15,635	\$1,506,537	\$4,797,036	3.18
Total	\$2,153,608	100.00%	\$28,055,000	\$16,252,877	\$32,988	\$4,444,270	\$1,223,454	\$50,008,589	\$750,317,775	15.00

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

[2] Based on development status as of January 1, 2014.

[3] Debt outstanding as of December 31, 2014.

[4] Assessed valuation data obtained from County of Orange 2014-2015 Assessor's Roll. Assessed value is calculated as the sum of land value and improvement.

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

Source: David Taussig & Associates, Inc., Metropolitan Water District, Santa Margarita Water District, County of Orange Assessor

EXHIBIT B
YEARLY FISCAL REPORTS

STATE OF CALIFORNIA

**MARKS-ROOS YEARLY FISCAL STATUS REPORT
FOR AUTHORITY ISSUE**

Submitted:
Thursday, September 25, 2014
2:12:01PM
CDIAC #: 2005-1877

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 _____

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

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

Senior Issue Yes No Subordinate Issue Yes No

C. Project Name Ladera Ranch CFD Nos 99-1, 2000-1 & 2001-1

D. Date of Bond Issue 11/16/2005

E. Original Principal Amount of Bonds \$84,015,000.00

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

G. Total Issuance Costs \$0.00
(Report Issuance Costs only at initial filing)

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$72,150,000.00

B. Total Bond Reserve Fund \$0.00

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

C. Capitalized Interest Fund \$0.00

III. AUTHORITY FINANCIAL INFORMATION

A. Fees Paid for Professional Services (Annual Totals)

1. Type of Services	2. Amount of Fees
ADMIN	\$91,663.96
TAX CON	\$14,973.82
TRST	\$3,500.00
	\$0.00
	\$0.00

(Attach additional sheets if necessary.)

B. Local Obligor

1. Issuer/Borrower	2. Bond Purchase (BP) or Loan (L)	3. Original Amount of Purchase/Loan (from Authority Issue)	4. Administration Fee (Charged to LOB) this FY
Ladera CFD 2000-1	BP	\$28,890,000.00	\$30,378.42
Ladera CFD 2001-1	BP	\$32,565,000.00	\$31,459.97
Ladera CFD 99-1	BP	\$22,560,000.00	\$29,825.57

Submitted:
Thursday, September 25, 2014
2:12:01PM
CDIAC #: 2005-1877

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

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

For Office Use Only Fiscal Year _____
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C. Investment Contracts

1. Terms of Investment Contracts

a. Final Maturity

b. Other (see Guidelines for explanation)

2. Commission/Fee for Contract Total \$0.00

3. Interest Earnings on Contract Current \$0.00

D. Are the taxes paid under the County's Teeter Plan? Yes No

IV. 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:

V. 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
E-Mail Christine.Young@ocgov.com

Date of Report 9/25/2014

VI. COMMENTS:

Submitted:
Thursday, September 25, 2014
2:12:01PM
CDIAC #: 2005-1877

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

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

For Office Use Only Fiscal Year _____
--

Local Obligor (continued)

1. Issuer/Borrower	2. Bond Purchase (BP) or Loan (L)	3. Original Amount of Purchase/Loan (from Authority Issue)	4. Administration Fee (Charged to LOB) this FY

STATE OF CALIFORNIA

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

Submitted:
Tuesday, October 07, 2014
9:59:07AM
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. Project 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 Yes Amount \$0.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$18,965,000.00

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 \$602,487,912.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,559,864.02

B. Total Amount of Unpaid Special Taxes Annually \$11,886.22

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: 8

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$11,886.22
(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:
Tuesday, October 07, 2014
9:59:07AM
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

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 10/7/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Tuesday, October 07, 2014
1:51:50PM
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. Project 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 Yes Amount \$0.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$24,465,000.00

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 \$651,976,712.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,979,779.04

B. Total Amount of Unpaid Special Taxes Annually \$11,336.08

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: 12

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$11,336.08
(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:
Tuesday, October 07, 2014
1:51:50PM
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 _____

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 10/7/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS:

STATE OF CALIFORNIA

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

Submitted:
Tuesday, October 07, 2014
2:10:07PM
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. Project 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 Yes Amount \$0.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2014

A. Principal Amount of Bonds Outstanding \$28,720,000.00

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 \$750,317,775.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$2,124,617.50

B. Total Amount of Unpaid Special Taxes Annually \$16,632.07

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: 16

B. Total Amount of Taxes Due on Delinquent Parcels Annually: \$16,632.07
(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:
Tuesday, October 07, 2014
2:10:07PM
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 _____
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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 10/7/2014
E-Mail Christine.Young@ocgov.com

IX. ADDITIONAL COMMENTS: