



Senate Bill 165

Report for Calendar Year 2024

City of Chino

Prepared For



December 2024



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1. Community Facilities District No. 2001-1

Community Facilities District No. 2001-1 2021 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$182,589
Less: Delinquency as of 6/30/2024	\$0
Total Special Taxes Received	\$182,589

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$15,653
Bond Interest – 9/1/2024	\$15,653
Bond Principal – 9/1/2024	\$150,000
Administrative Expenses ⁽³⁾	\$5,185
Surplus Fund Credit	(\$3,903)
Total Expenditures	\$182,588

City Held Fund Balance 6/30/2024 **\$207,473**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 68.9 acres of land, including approximately 65.2 taxable acres, located in the southwestern portion of the City of Chino. The area is located north of Bickmore Avenue, west of Fern Avenue, and south of Kimball Avenue.

The District was formed to construct certain storm drainage, sewer and water lines, streetlights, traffic lights, signage, curbs and gutters, sidewalks, and landscaping along certain avenues.

This District is one of the six Local Obligations of the City of Chino Public Financing Authority (PFA) Refunding Bonds, Series of 2021A. The City of Chino PFA Marks-Roos Revenue Pool is also comprised of Community Facilities District Nos. 2003-1, 2003-2, 2003-3 IA 1, 2003-4 and 2009-1; please see separate reports for information regarding these Districts.

1. Community Facilities District No. 2001-1

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2001-1	\$2,657,753.59	\$2,657,753.59	\$0.00	Completed

⁽¹⁾ Included Series 2002 initial deposit.

Improvements have been completed in the District. The Improvement fund has been closed.

2. Community Facilities District No. 2003-1

Community Facilities District No. 2003-1 2021 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$452,358
Less: Delinquency as of 6/30/2024	\$0
Total Special Taxes Received	\$452,358

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$44,390
Bond Interest – 9/1/2024	\$44,390
Bond Principal – 9/1/2024	\$365,000
Administrative Expenses ⁽³⁾	\$10,671
Surplus Fund Credit	(\$12,093)
Total Expenditures	\$452,358

City Held Fund Balance 6/30/2024 **\$551,642**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 53.70 acres of land, including approximately 40.20 taxable acres, and is located north of Schaefer Ave, east of Cypress Ave, south of Chino Ave, and west of San Antonio Ave.

The District was formed to finance certain backbone infrastructure required in connection with the previous development of property within the District, including street, landscaping, bridge, storm drain, sewer, water, dry utilities infrastructure improvements, design and construction of monumentation, and traffic signal installation.

This District is one of the six Local Obligations of the City of Chino Public Financing Authority (PFA) Refunding Bonds, Series of 2021A. The City of Chino PFA Marks–Roos Revenue Pool is also comprised of Community Facilities District Nos. 2001–1, 2003–2, 2003–3 IA 1, 2003–4 and 2009–1; please see separate reports for information regarding these Districts.

2. Community Facilities District No. 2003-1 _____

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-1	\$6,412,889.00	\$6,412,889.00	\$0.00	Completed

⁽¹⁾ Includes Series 2004 initial deposit.

Improvements have been completed in the District. The Improvement Fund has been closed.

3. Community Facilities District No. 2003-2

Community Facilities District No. 2003-2 2021 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$420,232
Less: Delinquency as of 6/30/2024	<u>(\$1,786)</u>
Total Special Taxes Received	\$418,446

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$40,523
Bond Interest – 9/1/2024	\$40,523
Bond Principal – 9/1/2024	\$340,000
Administrative Expenses ⁽³⁾	\$11,405
Surplus Fund Credit	<u>(\$12,218)</u>
Total Expenditures	\$420,233

City Held Fund Balance 6/30/2024 **\$514,081**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 38 acres of land located in the City of Chino, immediately south of Chino Avenue, between Fern Avenue on the west and Euclid Avenue on the east.

The District was formed to finance curbs, gutters, sidewalks, streetlights, traffic signal, street signs, grading, adjustment of structural sections, adjustment of manholes, access ramps, fire hydrants, and parkway landscaping, including irrigation.

This District is one of the six Local Obligations of the City of Chino Public Financing Authority (PFA) Refunding Bonds, Series of 2021A. The City of Chino PFA Marks–Roos Revenue Pool is also comprised of Community Facilities District Nos. 2001–1, 2003–1, 2003–3 IA 1, 2003–4 and 2009–1; please see separate reports for information regarding these Districts.

3. Community Facilities District No. 2003-2 _____

The following table shows the Initial Amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-2	\$6,082,783.00	\$6,082,783.00	\$0.00	Completed

⁽¹⁾ Includes Series 2004 initial deposit.

Improvements have been completed in the District. The Improvement Fund has been closed.

4. Community Facilities District No. 2003-3 Improvement Area 1 _____

Community Facilities District No. 2003-3 Improvement Area 1 2021 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$2,191,226
Less: Delinquency as of 6/30/2024	(\$20,150)
Total Special Taxes Received	\$2,171,076

2024 Expenditures

Bond Interest – 3/1/2024	\$157,040
Bond Interest – 9/1/2024	\$157,040
Bond Principal – 9/1/2024	\$1,120,000
Administrative Expenses ⁽²⁾	\$23,985
Total Expenditures	\$1,458,065

City Held Fund Balance 6/30/2024 **\$2,106,306**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$265,785
Less: Delinquency as of 6/30/2024	(\$2,446)
Total Special Taxes Received	\$263,339

2024 Expenditures

Services	\$265,785
Administration	\$0
Total Expenditures	\$265,785

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

4. Community Facilities District No. 2003-3 Improvement Area 1 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 143.11 acres of land located in the City, along the south side of Kimball Avenue between Euclid Avenue and Hellman Avenue.

The District was formed to construct certain grading, streets and traffic signals, landscaping, reclaimed water facilities, sewer improvements, water facilities, storm drainage, park improvements, dry utilities, community amenities, and fire facilities. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

This District is one of the six Local Obligations of the City of Chino Public Financing Authority (PFA) Refunding Bonds, Series of 2021A. The City of Chino PFA Marks–Roos Revenue Pool is also comprised of Community Facilities District Nos. 2001–1, 2003–1, 2003–2, 2003–4 and 2009–1; please see separate reports for information regarding these Districts.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-3 IA 1	\$20,231,459.00	\$20,231,459.00	\$0.00	Completed

⁽¹⁾ Includes Series 2004 initial deposit.

Improvements have been completed in the District. The Improvement Fund has been closed.

5. Community Facilities District No. 2003-3 Improvement Area 2 _____

Community Facilities District No. 2003-3 Improvement Area 2 2015 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$1,852,608
Less: Delinquency as of 6/30/2024	<u>(\$22,733)</u>
Total Special Taxes Received	\$1,829,875

2024 Expenditures

Bond Interest – 3/1/2024	\$325,000
Bond Interest – 9/1/2024	\$325,000
Bond Principal – 9/1/2024	\$815,000
Administrative Expenses ⁽²⁾	<u>\$16,988</u>
Total Expenditures	\$1,481,988

City Held Fund Balance 6/30/24 **\$1,527,611**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$223,702
Less: Delinquency as of 6/30/2024	<u>(\$2,745)</u>
Total Special Taxes Received	\$220,957

2024 Expenditures

Services	\$223,702
Administration	<u>\$0</u>
Total Expenditures	\$223,702

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

5. Community Facilities District No. 2003-3 Improvement Area 2 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The Improvement Area is comprised of approximately 133 acres and is divided into two subareas. Subarea A is comprised of approximately 74 acres of land and is bounded by Rincon Meadows Avenue, Kimball Avenue, Mill Creek Avenue and Bickmore Avenue. Subarea B is comprised of approximately 59 acres of land bounded by Kimball Avenue on the North, an easement owned by Southern California Edison on the South and Subarea D on the east.

The District was formed to construct certain roadway, bridges, sewers, water and reclaimed water facilities, dry utilities, storm drains, street and parkway landscaping, curbs and gutters, medians, median landscaping, traffic signals, entry signage, parks, trails, fire facilities, library facilities, and public community facilities. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The District is one of the four Local Obligations of the Chino Public Financing Authority (PFA) Local Agency Refunding Bonds, Series 2015A. The City of Chino PFA Marks-Roos Revenue Pool is also comprised of Community Facilities District Nos. 2005-1 IA 1, 2005-2 and 2006-2; please see separate reports for information regarding these Districts.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-3 IA 2	\$22,537,953.51	\$22,537,953.51	\$0.00	Completed

⁽¹⁾ Includes Series 2006 initial deposit.

Improvements have been completed in the District. The Improvement Fund has been closed.

6. Community Facilities District No. 2003-3 Improvement Area 5 _____

Community Facilities District No. 2003-3 Improvement Area 5

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code that states:

The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$657,588
Less: Delinquency as of 6/30/2024	<u>(\$379)</u>
Total Special Taxes Received	\$657,209

2024 Expenditures

Services	\$654,424
Administrative Expenses ⁽²⁾	<u>\$3,163</u>
Total Expenditures	\$657,587

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services and Administrative Expenses.

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is separated into two non-contiguous areas; one located north of Pine Avenue and west of Rincon Meadows Avenue, and the second is located west of Hellman Avenue and south of Pine Avenue.

CFD No. 2003-3 IA 5 is a non-bonded service and was formed to finance services such as, maintenance of parks, parkways and open space; flood and storm protection services; the operation of storm drainage systems; and public safety services.

7. Community Facilities District No. 2003-3 Improvement Area 6 _____

**Community Facilities District No. 2003-3 Improvement Area 6
2015 Special Tax Bonds**

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$957,170
Less: Delinquency as of 6/30/2024	(\$2,208)
Total Special Taxes Received	\$954,962

2024 Expenditures

Bond Interest – 3/1/2024	\$258,419
Bond Interest – 9/1/2024	\$258,419
Bond Principal – 9/1/2024	\$320,000
Administrative Expenses ⁽²⁾	\$10,379
Total Expenditures	\$847,217

City Held Fund Balance 6/30/2024 **\$730,277**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$112,294
Less: Delinquency as of 6/30/2024	(\$259)
Total Special Taxes Received	\$112,035

2024 Expenditures

Services	\$112,294
Administration	\$0
Total Expenditures	\$112,294

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

7. Community Facilities District No. 2003-3 Improvement Area 6 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 30.88 gross acres of land (including approximately 19.59 taxable acres) and is divided into three zones. Zones 1 and 2 are located south of Bickmore Avenue between Rincon Meadows and Mill Creek Avenue. Zone 3 is located south of Kimball Avenue and west of Hellman Avenue.

The District was formed to finance backbone infrastructure, including water and storm drain improvements. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-3 IA 6	\$12,488,492.30	\$12,488,471.18	\$21.12	Completed

⁽¹⁾ Includes Series 2015 initial deposit.

Improvements have been completed in the District.

8. Community Facilities District No. 2003-3 Improvement Area 7 _____

**Community Facilities District No. 2003-3 Improvement Area 7
2018 and 2020 Special Tax Bonds**

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$2,626,035
Less: Delinquency as of 6/30/2024	(\$40,380)
Total Special Taxes Received	\$2,585,655

2024 Expenditures

Bond Interest – 3/1/2024	\$786,688
Bond Interest – 9/1/2024	\$786,688
Bond Principal – 9/1/2024	\$780,000
Administrative Expenses ⁽²⁾	\$24,059
Developer Reimbursement	\$0
Total Expenditures	\$2,377,435

City Held Fund Balance 6/30/2024 **\$1,907,687**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$313,887
Less: Delinquency as of 6/30/2024	(\$4,821)
Total Special Taxes Received	\$309,066

2024 Expenditures

Services	\$313,887
Administration	\$0
Total Expenditures	\$313,887

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

8. Community Facilities District No. 2003-3 Improvement Area 7 _____

b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 83.7 gross acres of land (including approximately 56.70 taxable acres) and is divided into three zones. Zones 1 and 2 are located south of Hellman and west of Pine Avenue. Zone 3 is located north of Kimball Avenue and east of Rincon Meadows Avenue.

The District was formed to finance backbone infrastructure, including water and storm drain improvements. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-3 IA 7	\$38,307,155.80	\$38,307,155.80	\$0.00	Completed

Improvements have been completed in the District.

9. Community Facilities District No. 2003-3 Improvement Area 8 _____

**Community Facilities District No. 2003-3 Improvement Area 8
2021 Special Tax Bonds**

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$1,414,850
Less: Delinquency as of 6/30/2024	(\$1,675)
Total Special Taxes Received	\$1,413,175

2024 Expenditures

Bond Interest – 3/1/2024	\$411,200
Bond Interest – 9/1/2024	\$411,200
Bond Principal – 9/1/2024	\$410,000
Administrative Expenses ⁽²⁾	\$15,079
Developer Reimbursement	\$0
Total Expenditures	\$1,247,479

City Held Fund Balance 6/30/2024 **\$1,041,573**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$181,878
Less: Delinquency as of 6/30/2024	(\$215)
Total Special Taxes Received	\$181,663

2024 Expenditures

Services	\$181,878
Administration	\$0
Total Expenditures	\$181,878

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

9. Community Facilities District No. 2003-3 Improvement Area 8 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 22.39 gross acres. Zone 1 is located west of East Preserve Loop and south of Forest Park Street in the City of Chino. Zone 2 is located south of Forest Park Street and east of Main Street. Zone 3 is located south of Garden Park Street and east of West Preserve Loop.

The District was formed to finance certain backbone infrastructure required in connection with the previous development of property within the District, including street, landscaping, bridge, storm drain, sewer, water, and dry utilities infrastructure improvements, design and construction of monuments, and traffic signal installation. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-3 IA 8	\$22,016,786.70	\$22,012,188.64	\$4,598.06	In Progress

It is anticipated that Improvement Funds will be expended as reimbursement requests are made for approved facilities.

10. Community Facilities District No. 2003-3 Improvement Area 9

Community Facilities District No. 2003-3 Improvement Area 9 2022 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$2,374,285
Less: Delinquency as of 6/30/2024	(\$24,828)
Total Special Taxes Received	\$2,349,457

2024 Expenditures

Bond Interest – 3/1/2024	\$831,988
Bond Interest – 9/1/2024	\$831,988
Bond Principal – 9/1/2024	\$530,000
Administrative Expenses ⁽²⁾	\$16,747
Developer Reimbursement	\$754,989
Total Expenditures	\$2,965,712

City Held Fund Balance 6/30/2024 **\$1,515,771**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$347,338
Less: Delinquency as of 6/30/2024	(\$3,630)
Total Special Taxes Received	\$343,708

2024 Expenditures

Services	\$347,338
Administration	\$0
Total Expenditures	\$347,338

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

10. Community Facilities District No. 2003-3 Improvement Area 9 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 56.97 gross acres. There are three development zones: Zone 1, which consists of Zones 1A and 1B, Zone 2 and Zone 3 within Improvement Area No. 9.

The District was formed to finance certain backbone infrastructure required in connection with the previous development of property within the District, including street, landscaping, bridge, storm drain, sewer, water, and dry utilities infrastructure improvements, design and construction of monuments, and traffic signal installation. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2003-3 IA 9	\$28,675,980.09	\$19,612,285.32	\$9,063,694.77	In Progress

It is anticipated that Improvement Funds will be expended as reimbursement requests are made for approved facilities.

11. Community Facilities District No. 2003-4

Community Facilities District No. 2003-4 2021 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$370,665
Less: Delinquency as of 6/30/2024	\$0
Total Special Taxes Received	\$370,665

2024 Expenditures ⁽¹⁾⁽²⁾

Bond Interest – 3/1/2024	\$36,575
Bond Interest – 9/1/2024	\$36,575
Bond Principal – 9/1/2024	\$300,000
Administrative Expenses ⁽³⁾	\$5,247
Surplus Fund Credit	(\$7,733)
Total Expenditures	\$370,664

City Held Fund Balance 6/30/2024 **\$419,051.90**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 96.20 acres of land, including approximately 94.66 taxable acres, and is located in the City, on the east and west side of Mountain Avenue from Kimball Avenue to Bickmore Avenue.

The District was formed to fund infrastructure needed for new development, roadway, sewer, water, gas, storm drain, streets and parkways, curbs and gutters, bridges, traffic signals, entry signage, appurtenant work, and development impact fees.

This District is one of the six Local Obligations of the City of Chino Public Financing Authority (PFA) Refunding Bonds, Series of 2021A. The City of Chino PFA Marks–Roos Revenue Pool is also comprised of Community Facilities District Nos. 2001–1, 2003–1, 2003–2, 2003–3 IA 1 and 2009–1; please see separate reports for information regarding these Districts.

11. Community Facilities District No. 2003-4 _____

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD 2003-4	\$5,503,141.00	\$5,503,141.00	\$0.00	Completed

⁽¹⁾ Includes Series 2004 initial deposit.

Improvements have been completed in the District. The Improvement Fund has been closed.

12. Community Facilities District No. 2005-1 Improvement Area 1 _____

Community Facilities District No. 2005-1 Improvement Area 1 2015 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$1,537,820
Less: Delinquency as of 6/30/2024	<u>(\$16,771)</u>
Total Special Taxes Received	\$1,521,049

2024 Expenditures

Bond Interest – 3/1/2024	\$278,500
Bond Interest – 9/1/2024	\$278,500
Bond Principal – 9/1/2024	\$700,000
Administrative Expenses ⁽²⁾	<u>\$21,010</u>
Total Expenditures	\$1,278,010

City Held Fund Balance 6/30/2024 **\$1,531,711**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$1,126,480
Less: Delinquency as of 6/30/2024	<u>(\$11,376)</u>
Total Special Taxes Received	\$1,115,104

2024 Expenditures

Services	\$1,126,480
Administration	<u>\$0</u>
Total Expenditures	\$1,126,480

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

12. Community Facilities District No. 2005-1 Improvement Area 1 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is divided into nine planning areas and is comprised of approximately 94.40 acres of land and is bounded by Cypress Avenue, Euclid Avenue, Clemson Street and the northwest quadrant of San Antonio Avenue and Eucalyptus Avenue.

The Public Facilities within the District are proposed to consist of backbone infrastructure needed for new development such as roadway, sewer, water, storm drain, street and parkway, curbs and gutters, traffic signals, dry utilities, landscaping improvements, appurtenances and appurtenant work, and development impact fees that are used by the City to construct infrastructure. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The District is one of the four Local Obligations of the Chino Public Financing Authority (PFA) Local Agency Refunding Bonds, Series 2015A. The City of Chino PFA Marks-Roos Revenue Pool is also comprised of Community Facilities District Nos. 2003-3 IA 2, 2005-2 and 2006-2; please see separate reports for information regarding these Districts.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2005-1 IA 1	\$20,799,104.23	\$20,799,104.23	\$0.00	Completed

⁽¹⁾ Includes Series 2007 initial deposit.

Improvements have been completed in the District. The Improvement Fund has been closed.

13. Community Facilities District No. 2005-1 Improvement Area 2

Community Facilities District No. 2005-1 Improvement Area 2 2019 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$168,319
Less: Delinquency as of 6/30/2024	(\$1,098)
Total Special Taxes Received	\$167,221

2024 Expenditures

Bond Interest – 3/1/2024	\$30,819
Bond Interest – 9/1/2024	\$30,819
Bond Principal – 9/1/2024	\$55,000
Administrative Expenses ⁽²⁾	\$9,356
Total Expenditures	\$125,994

City Held Fund Balance 6/30/2024 **\$182,796**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$334,579
Less: Delinquency as of 6/30/2024	(\$2,556)
Total Special Taxes Received	\$332,023

2024 Expenditures

Services	\$334,579
Administration	\$0
Total Expenditures	\$334,579

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

13. Community Facilities District No. 2005-1 Improvement Area 2 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 54.4 net acres and contains three zones. The area is located within the City, and is located north of Cypress Avenue, west of Mountain Avenue, and south of Edison Avenue.

The Public Facilities within the District are proposed to consist of backbone infrastructure needed for new development, such as roadway, sewer, water, dry utilities, storm drain, street and parkway, curb and gutter, traffic signal, entry signage, and appurtenances and appurtenant work. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The District is one of two Local Obligations of the Chino Public Financing Authority (PFA) Local Agency Refunding Bonds, Series 2019A. The City of Chino PFA Marks-Roos Revenue Pool is also comprised of Community Facilities District No. 2006-3; please see separate report for information regarding this District.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2005-1 IA 2	\$1,695,432.81	\$1,693,328.60	\$2,104.21	In Progress

⁽¹⁾ Includes Series 2014 initial deposit.

The developer is in the process of preparing and submitting payment requests for the remaining balance. The construction of the Facilities and Fees in connection with the development of property within the District continues as additional development occurs.

14. Community Facilities District No. 2005-1 Improvement Area 3

Community Facilities District No. 2005-1 Improvement Area 3 2015 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$205,032
Less: Delinquency as of 6/30/2024	<u>(\$5,165)</u>
Total Special Taxes Received	\$199,867

2024 Expenditures

Bond Interest – 3/1/2024	\$48,069
Bond Interest – 9/1/2024	\$48,069
Bond Principal – 9/1/2024	\$70,000
Administrative Expenses ⁽²⁾	<u>\$9,024</u>
Total Expenditures	\$175,162

City Held Fund Balance 6/30/2024 **\$205,839**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$312,142
Less: Delinquency as of 6/30/2024	<u>(\$5,189)</u>
Total Special Taxes Received	\$306,953

2024 Expenditures

Services	\$312,142
Administration	<u>\$0</u>
Total Expenditures	\$312,142

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

14. Community Facilities District No. 2005-1 Improvement Area 3 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 19.81 net taxable acres and is divided into three zones bounded by Cypress Avenue, Edison Avenue, and Marquette Avenue, Satterfield Way, and intersected by Eucalyptus Avenue.

The Public Facilities within the District are proposed to consist of backbone infrastructure needed for new development such as roadway, sewer, water, storm drain, street and parkway, curbs and gutters, traffic signals, dry utilities, landscaping improvements, and appurtenances and appurtenant work. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2005-1 IA 3	\$2,372,493.97	\$2,334,109.54	\$38,384.43	In Progress

⁽¹⁾ Includes Series 2015 initial deposit.

It is anticipated that Improvement Funds will be expended as Developer Reimbursement requests are made for approved facilities.

15. Community Facilities District No. 2005-1 Improvement Area 4

Community Facilities District No. 2005-1 Improvement Area 4 2016 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$410,824
Less: Delinquency as of 6/30/2024	<u>(\$7,102)</u>
Total Special Taxes Received	\$403,722

2023 Expenditures

Bond Interest – 3/1/2024	\$85,878
Bond Interest – 9/1/2024	\$85,878
Bond Principal – 9/1/2024	\$180,000
Administrative Expenses ⁽²⁾	<u>\$12,698</u>
Total Expenditures	\$364,454

City Held Fund Balance 6/30/2024 **\$408,693**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2022-23 to pay for Principal, Interest, Administrative Expenses, and Developer Reimbursement (upon request).

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$346,418
Less: Delinquency as of 6/30/2024	<u>(\$6,263)</u>
Total Special Taxes Received	\$340,155

2024 Expenditures

Services	\$346,418
Administration	<u>\$0</u>
Total Expenditures	\$346,418

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

15. Community Facilities District No. 2005-1 Improvement Area 4 _____

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District contains approximately 55.91 net taxable acres and is divided into three zones. The District is located south of Edison Avenue, west of Euclid Avenue, north of Cypress Avenue, and lies on both sides of Eucalyptus Avenue.

The Public Facilities within the District are proposed to consist of backbone infrastructure needed for new development such as roadway, sewer, water, storm drain, street and parkway, curbs and gutters, traffic signals, dry utilities, landscaping improvements, and appurtenances and appurtenant work. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2005-1 IA 4	\$6,011,932.90	\$5,991,485.54	\$20,447.36	In Progress

⁽¹⁾ Includes Series 2016 initial deposit.

It is anticipated that Improvement Funds will be expended as Developer Reimbursement requests are made for approved facilities.

**Community Facilities District No. 2005-2
2015 Special Tax Refunding Bonds**

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$489,058
Less: Delinquency as of 6/30/2024	(\$0.00)
Total Special Taxes Received	\$489,058

2024 Expenditures

Bond Interest – 3/1/2024	\$76,875
Bond Interest – 9/1/2024	\$76,875
Bond Principal – 9/1/2024	\$190,000
Administrative Expenses ⁽²⁾	\$9,537
Developer Reimbursement	\$135,771
Total Expenditures	\$489,058

City Held Fund Balance 6/30/2024 **\$403,295**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$53,499
Less: Delinquency as of 6/30/2024	(\$0)
Total Special Taxes Received	\$53,499

2024 Expenditures

Services	\$53,499
Administration	\$0
Total Expenditures	\$53,499

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

16. Community Facilities District No. 2005-2

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 20 acres of land located in the City, within a master-planned community called The Preserve at Chino. The area is north of Bickmore Avenue, west of Rincon Meadows Avenue, and south of Kimball Avenue.

The District was formed to finance certain infrastructure improvements to support development within the District, including law enforcement, fire facilities, road, bridge, traffic signals, drainage, water storage and distribution, sewage collection and disposal, general public facilities, library, community center, open space, and park improvements. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The District is one of the four Local Obligations of the Chino Public Financing Authority (PFA) Local Agency Refunding Bonds, Series 2015A. The City of Chino PFA Marks-Roos Revenue Pool is also comprised of Community Facilities District Nos. 2003-3 IA 2, 2005-1 IA 1, and 2006-2; please see separate reports for information regarding these Districts.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2005-2	\$5,187,000.00	\$5,187,000.00	\$0.00	Completed

⁽¹⁾ Includes Series 2006 initial deposit.

All improvements have been completed in the District. The Improvement Fund has been closed.

17. Community Facilities District No. 2006-1

**Community Facilities District No. 2006-1
2016 Special Tax Refunding Bonds**

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

<u>Fiscal Year 2023-24 Revenues</u> ⁽¹⁾	
Special Taxes Levied	\$248,645
Less: Delinquency as of 6/30/2024	(\$2,287)
Total Special Taxes Received	\$246,358

<u>2024 Expenditures</u> ⁽²⁾	
Bond Interest – 3/1/2024	\$61,178
Bond Interest – 9/1/2024	\$61,178
Bond Principal – 9/1/2024	\$150,000
Administrative Expenses ⁽³⁾	\$9,046
Surplus Fund Credit	(\$32,757)
Total Expenditures	\$248,645

City Held Fund (441) Balance 6/30/2024	\$586,465
City Held Fund (841) Balance 6/30/2024	\$247,887

⁽¹⁾ Amount enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

<u>Fiscal Year 2023-24 Revenues</u> ⁽¹⁾	
Special Taxes Levied	\$59,478
Less: Delinquency as of 6/30/2024	(\$668)
Total Special Taxes Received	\$58,810

<u>2024 Expenditures</u>	
Services	\$59,478
Administration	\$0
Total Expenditures	\$59,478

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

17. Community Facilities District No. 2006-1

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 12.22 net acres of land located in the City and consists of Tract No. 17147. The area is located south of Kimball Avenue, west of W. Preserve Loop, north of Spring Hill Street, and east of Mill Creek Avenue.

The District was formed to fund backbone infrastructure needed for new development such as roadway, bridge, sewer, water, dry utilities, storm drain, street and parkway, curb and gutter, traffic signal, entry signage, appurtenances and appurtenant work, and development impact fees used by the City to construct infrastructure. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2006-1	\$3,904,374.96	\$3,393,858.80	\$510,516.16	Completed

⁽¹⁾ Includes Series 2013 initial deposit.

It is anticipated that the remainder of the unclaimed Improvement Funds will be transferred to the City for the benefit of CFD No. 2006-1.

18. Community Facilities District No. 2006-2

Community Facilities District No. 2006-2 2015 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$542,815
Less: Delinquency as of 6/30/2024	<u>(\$1,394)</u>
Total Special Taxes Received	\$541,421

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$123,000
Bond Interest – 9/1/2024	\$123,000
Bond Principal – 9/1/2024	\$305,000
Administrative Expenses ⁽³⁾	\$13,950
Surplus Fund Credit	<u>(\$22,133)</u>
Total Expenditures	\$542,817

City Held Fund Balance 6/30/2024 **\$600,769**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 28.87 net acres of land located in the City and consists of Tract No. 16953. The area is located north of Chino Avenue, east of Fern Avenue, south of E. Riverside Drive, and west of Euclid Avenue.

The District was formed to construct roadway, sewer, water, gas, storm drain, street and parkway, curb and gutter, traffic signals, bus shelters, entry signage, bicycle path improvements, and appurtenances and appurtenant work.

The District is one of the four Local Obligations of the Chino Public Financing Authority (PFA) Local Agency Refunding Bonds, Series 2015A. The City of Chino PFA Marks-Roos Revenue Pool is also comprised of Community Facilities District Nos. 2003-3 IA 2, 2005-1 IA 1, and 2005-2; please see separate reports for information regarding these Districts.

18. Community Facilities District No. 2006-2 _____

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2006-2	\$8,088,444.40	\$8,088,444.40	\$0.00	Completed

⁽¹⁾ Includes Series 2006 initial deposit.

All improvements have been completed in the District. The Improvement Fund has been closed.

19. Community Facilities District No. 2006-3

Community Facilities District No. 2006-3 2019 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$330,756
Less: Delinquency as of 6/30/2024	<u>(\$1,889)</u>
Total Special Taxes Received	\$328,867

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$82,216
Bond Interest – 9/1/2024	\$82,216
Bond Principal – 9/1/2024	\$160,000
Administrative Expenses ⁽³⁾	\$9,869
Surplus Fund Credit	<u>(\$3,543)</u>
Total Expenditures	\$330,758

City Held Fund Balance 6/30/2024 **\$322,437**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$64,143
Less: Delinquency as of 6/30/2024	<u>(\$359)</u>
Total Special Taxes Received	\$63,784

2024 Expenditures

Services	\$64,143
Administration	<u>\$0</u>
Total Expenditures	\$64,143

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

19. Community Facilities District No. 2006-3

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 36.57 gross acres of land located in the City and consists of Tract No. 17055. The area is located north of Pine Avenue, east of Mill Creek Avenue, south of Bickmore Avenue, and west of W. Preserve Loop.

The District was formed to fund backbone infrastructure needed for new development such as: storm drain, sewer, water, street improvements, traffic signals, public park improvements, landscaping, and appurtenances and appurtenant work as well as certain development impact fees used by the City to construct infrastructure. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The District is one of two Local Obligations of the Chino Public Financing Authority (PFA) Local Agency Refunding Bonds, Series 2019A. The City of Chino PFA Marks-Roos Revenue Pool is also comprised of Community Facilities District No. 2005-1 IA 2; please see separate report for information regarding this District.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District’s June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2006-3	\$4,920,905.05	\$4,193,335.53	\$727,569.52	In Progress

⁽¹⁾ Includes Series 2013 initial deposit.

It is anticipated that Improvement Funds will be expended as Developer Reimbursement requests are made for approved facilities.

20. Community Facilities District No. 2009-1

Community Facilities District No. 2009-1 2021 Special Tax Refunding Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$830,780
Less: Delinquency as of 6/30/2024	\$0
Total Special Taxes Received	\$830,780

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$138,472
Bond Interest – 9/1/2024	\$138,472
Bond Principal – 9/1/2024	\$560,000
Administrative Expenses ⁽³⁾	\$5,165
Surplus Fund Credit	(\$11,329)
Total Expenditures	\$830,780

City Held Fund Balance 6/30/2024 **\$874,562**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 59 acres of land, all of which are taxable, and is located in the City south of Kimball Avenue, west of Euclid Avenue, and is intersected by Fern and Bickmore Avenues.

The District was formed to finance backbone infrastructure needed for new development, such as roadway, bridge, sewer, water, reclaimed water, dry utilities, storm drain, street and parkway landscaping, curb and gutter, medians, median landscaping, traffic signals, entry signage, parks, trails, fire facilities, library and public community facilities, appurtenances and appurtenant work, and development impact fees that are used by the City to construct infrastructure.

This District is one of the six Local Obligations of the City of Chino Public Financing Authority (PFA) Refunding Bonds, Series of 2021A. The City of Chino PFA Marks–Roos Revenue Pool is also comprised of Community Facilities

20. Community Facilities District No. 2009-1

District Nos. 2001-1, 2003-1, 2003-2, 2003-3 IA 1, and 2003-4; please see separate reports for information regarding these Districts.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2009-1	\$11,034,467.00	\$11,034,467.00	\$0.00	Completed

⁽¹⁾ Includes Series 2010 initial deposit.

All improvements have been completed in the District. The Improvement Fund has been closed.

21. Community Facilities District No. 2016-1

Community Facilities District No. 2016-1 2020 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$532,877
Less: Delinquency as of 6/30/2024	<u>(\$2,877)</u>
Total Special Taxes Received	\$530,000

2023 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$167,172
Bond Interest – 9/1/2024	\$167,172
Bond Principal – 9/1/2024	\$190,000
Administrative Expenses ⁽³⁾	<u>\$8,534</u>
Total Expenditures	\$532,878

City Held Fund Balance 6/30/2024 **\$458,423**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$83,307
Less: Delinquency as of 6/30/2024	<u>(\$454)</u>
Total Special Taxes Received	\$82,853

2024 Expenditures

Services	\$83,307
Administration	<u>\$0</u>
Total Expenditures	\$83,307

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

21. Community Facilities District No. 2016-1

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 18.42 gross acres of land located in the City and consists of Tract No. 18858. The area is located north of Bickmore Avenue and east of Euclid Avenue.

The District was formed to finance certain backbone infrastructure required in connection with the previous development of property within the District, including street, landscaping, bridge, storm drain, sewer, water, dry utilities infrastructure improvements, design and construction of monumentation, and traffic signal installation. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2016-1	\$9,600,000.00	\$8,860,650.09	\$739,349.91	In Progress

⁽¹⁾ Includes Series 2017 initial deposit.

It is anticipated that Improvement Funds will be expended as Developer Reimbursement requests are made for approved facilities.

22. Community Facilities District No. 2016-2

Community Facilities District No. 2016-2 2017 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$491,575
Less: Delinquency as of 6/30/2024	(\$6,553)
Total Special Taxes Received	\$485,022

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$154,713
Bond Interest – 9/1/2024	\$154,713
Bond Principal – 9/1/2024	\$175,000
Administrative Expenses ⁽³⁾	\$10,069
Surplus Fund Credit	(\$2,918)
Total Expenditures	\$491,577

City Held Fund Balance 6/30/2024 **\$437,500**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$115,429
Less: Delinquency as of 6/30/2024	(\$1,553)
Total Special Taxes Received	\$113,876

2024 Expenditures

Services	\$115,429
Administration	\$0
Total Expenditures	\$115,429

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

22. Community Facilities District No. 2016-2

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 39.10 gross acres of land located in the City and consists of Tract Nos. 18971-1 and 18972. The area is located north of Eucalyptus Avenue, between San Antonio Avenue and Euclid Avenue.

The District was formed to fund backbone infrastructure needed for new development such as roadway, bridge, sewer, water, reclaimed water, dry utilities, storm drain, street and parkway, landscaping, curb and gutter, medians, median landscaping, traffic signals, entry signage, parks, trails, fire facilities, library facilities and public community facilities, and appurtenances and appurtenant work. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund ⁽¹⁾	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2016-2	\$7,191,422.32	\$6,622,796.78	\$568,625.54	In Progress

⁽¹⁾ Includes Series 2017 initial deposit.

It is anticipated that Improvement Funds will be expended as Developer Reimbursement requests are made for approved facilities.

23. Community Facilities District No. 2019-1

Community Facilities District No. 2019-1 2020 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code which states:

The Chief Fiscal Officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$595,449
Less: Delinquency as of 6/30/2024	<u>(\$3,279)</u>
Total Special Taxes Received	\$592,170

2024 Expenditures ⁽²⁾

Bond Interest – 3/1/2024	\$195,900
Bond Interest – 9/1/2024	\$195,900
Bond Principal – 9/1/2024	\$195,000
Administrative Expenses ⁽³⁾	\$10,091
Surplus Fund Credit	<u>(\$1,441)</u>
Total Expenditures	\$595,450

City Held Fund Balance 6/30/2024 **\$492,611**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Principal, Interest and Administrative Expenses.

⁽²⁾ Due to available surplus funds, amount enrolled was less than projected expenditures.

⁽³⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 20.48 gross acres of land located north of Bickmore Avenue, between Sultana Avenue and Rincon Meadows Avenue.

The District was formed to finance certain backbone infrastructure required in connection with the previous development of property within the District, including new development, such as roadway, bridge, sewer, water, reclaimed water, dry utilities, storm drain, street and parkway landscaping, curb and gutter, medians, median landscaping, traffic signals, entry signage, parks, trails, fire facilities, library facilities and public community facilities, appurtenances and appurtenant work, and development impact fees that are used by the City to construct infrastructure.

23. Community Facilities District No. 2019-1 _____

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2019-1	\$9,719,861.89	\$9,719,861.61	\$0.28	Complete

All improvements have been completed in the District. The Improvement Fund will be closed.

24. Community Facilities District No. 2020-1

Community Facilities District No. 2020-1

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the "Act"). This Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code that states:

The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$218,172
Less: Delinquency as of 6/30/2024	\$0
Total Special Taxes Received	\$218,172

2024 Expenditures

Services	\$215,132
Administrative Expenses ⁽²⁾	\$3,041
Total Expenditures	\$218,173

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services and Administrative Expenses.

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

CFD No. 2020-1 is an annexable District with a potential annexation area encompassing the entire City of Chino.

CFD No. 2020-1 is a non-bonded service and was formed to finance services such as, public safety services; library and recreation program services; the operation and maintenance of future museums and cultural facilities; street and road maintenance; and the lighting of parks, parkways, streets, roads and open space and other authorized services.

25. Community Facilities District No. 2021-1

Community Facilities District No. 2021-1 2023 Special Tax Bonds

Senate Bill 165 shall be cited as the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, requires that the proceeds of the Special Tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This section of the report intends to comply with Sections 50075.3 and 53411 of the California Government Code that states:

The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, after the bonds have been issued and at least once a year thereafter. The annual report shall contain all of the following:

- a. The amount of funds collected and expended.

Facilities:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$558,600
Less: Delinquency as of 6/30/2024	(\$6,900)
Total Special Taxes Received	\$551,700

2024 Expenditures

Bond Interest – 3/1/2024	\$0
Bond Interest – 9/1/2024	\$0
Bond Principal – 9/1/2024	\$0
Administrative Expenses ⁽²⁾	\$4,687
Additional Capacity for Facilities	\$553,913
Total Expenditures	\$558,600

City Held Fund Balance 6/30/2024 **\$440,015**

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Facilities and Administrative Expenses.

⁽²⁾ Amount allocated to Administrative Expenses and may not have been expended in its entirety.

Services:

Fiscal Year 2023-24 Revenues ⁽¹⁾

Special Taxes Levied	\$98,368
Less: Delinquency as of 6/30/2024	(\$1,214)
Total Special Taxes Received	\$97,154

2024 Expenditures

Services	\$98,368
Administration	\$0
Total Expenditures	\$98,368

⁽¹⁾ Amount Enrolled for the Fiscal Year 2023-24 to pay for Services.

25. Community Facilities District No. 2021-1

- b. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Section 53410.

The District is comprised of approximately 9.68 net taxable acres and is located north of Bickmore Avenue and east of Sultana Avenue in the City of Chino

The District was formed to fund backbone infrastructure needed for new development such as roadway, bridge, sewer, water, reclaimed water, dry utilities, storm drain, street and parkway, landscaping, curb and gutter, medians, median landscaping, traffic signals, entry signage, parks, trails, fire facilities, library facilities and public community facilities, and appurtenances and appurtenant work. The funds allocated from the services portion of the CFD will cover maintenance of parks, parkways and open space, flood and storm protection services the operation of storm drainage systems, and public safety services.

The following table shows the initial amount deposited to the Improvement Fund, the amount expended, the District's June 30, 2024, Improvement Fund balance, and the project status:

Improvement Fund Balances as of June 30, 2024

District Name	Initial Amount Deposited to Improvement Fund	Amount Expended	June 30, 2024 Balance	Project Status
CFD No. 2021-1	\$6,113,156.64	\$3,057,300.33	\$3,055,856.31	In Progress

It is anticipated that Improvement Funds will be expended as Developer Reimbursement requests are made for approved facilities.



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