



# City of Irvine Community Facilities District No. 2013-3 (Great Park)

Annual Report  
Per Government Code  
Section 53343.1

Fiscal Year 2020-2021

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**Annual Report –Government Code Section 53343.1**

In accordance with the requirements of Government Code Section 53343.1:

A community facilities district formed after January 1, 1992, shall prepare, if requested by a person who resides in or owns property in the district, within 120 days after the last day of each fiscal year, a separate document titled an "Annual Report." The district may charge a fee for the report not exceeding the actual costs of preparing the report. The report shall include the following information for the fiscal year:

- (a) The amount of special taxes collected for the year.

Table 1

Improvement Area	Fiscal Year 2020-2021 Special Tax Collection
Improvement Area No. 1	\$5,183,326
Improvement Area No. 2	\$2,636,444
Improvement Area No. 4	\$8,189,465
Improvement Area No. 5	\$634,812
Improvement Area No. 6	\$7,361,382
Improvement Area No. 7	\$11,476,605
Improvement Area No. 8	\$4,797,578
Improvement Area No. 9	\$1,836,661
Improvement Area No. 10	\$1,961,292
Improvement Area No. 11	\$997,570

- (b) The amount of other moneys collected for the year and their source, including interest earned.

Table 2

Improvement Area	Fiscal Year 2020-2021 Other Amounts Collected <sup>(1)</sup>	Fiscal Year 2020-2021 Interest Earned as of June 30, 2021
Improvement Area No. 1	\$17,351	\$23,736
Improvement Area No. 2	\$0	\$3,112
Improvement Area No. 4	\$22,737	\$33,367
Improvement Area No. 5	\$0	\$1,441
Improvement Area No. 6	\$33,113	\$41,592
Improvement Area No. 7	\$60,117	\$88,103
Improvement Area No. 8	\$16,398	\$88,923
Improvement Area No. 9	\$8,075	\$3,969
Improvement Area No. 10	\$2,605	\$2,827
Improvement Area No. 11	\$0	\$891

<sup>(1)</sup> Includes County of Orange apportioned special tax delinquency and penalty revenue.

(c) The amount of moneys expended for the year.

Table 3

Improvement Area No. 1	Fiscal Year 2020-2021 Expenditures as of June 30, 2021
Facilities, Including Property <sup>(1)</sup>	\$0
Cost of Bond Indebtedness	3,753,375
Cost of Collecting the Special Tax	15,915
Other Administrative and Overhead Costs	13,042
Transfer to Great Park Fund for Services	912,354
<b>Total</b>	<b>\$4,694,686</b>

<sup>(1)</sup> Bond Proceeds raised by Improvement Area No. 1 have been fully reimbursed to the Developer and the City for construction/improvements of approved CFD facilities. CFD No. 2013-3 Great Park's future constructions/improvements of approved facilities will be funded by other Improvement Areas' bond proceeds.

Table 4

Improvement Area No. 2	Fiscal Year 2020-2021 Expenditures as of June 30, 2021
Cost of Collecting the Special Tax	\$7,927
Other Administrative and Overhead Costs	187
Transfer to Great Park Fund for Services	2,580,136
<b>Total</b>	<b>\$2,588,250</b>

Table 5

Improvement Area No. 4	Fiscal Year 2020-2021 Expenditures as of June 30, 2021
Facilities, Including Property	\$0
Cost of Bond Indebtedness	6,012,125
Cost of Collecting the Special Tax	25,086
Other Administrative and Overhead Costs	14,531
Transfer to Great Park Fund for Services	1,355,505
<b>Total <sup>(1)</sup></b>	<b>\$7,407,248</b>

<sup>(1)</sup> Total amount may not tie due to rounding.

Table 6

<b>Improvement Area No. 5</b>	<b>Fiscal Year 2020-2021 Expenditures as of June 30, 2021</b>
Cost of Collecting the Special Tax	\$1,915
Other Administrative and Overhead Costs	6,147
Transfer to Great Park Fund for Services	579,637
<b>Total</b>	<b>\$587,699</b>

Table 7

<b>Improvement Area No. 6</b>	<b>Fiscal Year 2020-2021 Expenditures as of June 30, 2021</b>
Cost of Collecting the Special Tax	\$22,531
Other Administrative and Overhead Costs	13,192
Transfer to Great Park Fund for Services	1,009,248
<b>Total <sup>(1)</sup></b>	<b>\$1,044,972</b>

<sup>(1)</sup> Total amount may not tie due to rounding.

Table 8

<b>Improvement Area No. 7</b>	<b>Fiscal Year 2020-2021 Expenditures as of June 30, 2021</b>
Cost of Collecting the Special Tax	\$34,860
Other Administrative and Overhead Costs	11,629
Transfer to Great Park Fund for Services	1,316,794
<b>Total</b>	<b>\$1,363,283</b>

Table 9

<b>Improvement Area No. 8</b>	<b>Fiscal Year 2020-2021 Expenditures as of June 30, 2021</b>
Facilities, Including Property	\$4,976,967
Cost of Bond Indebtedness	3,536,556
Cost of Collecting the Special Tax	14,767
Other Administrative and Overhead Costs	20,419
Transfer to Great Park Fund for Services	856,780
<b>Total</b>	<b>\$9,405,489</b>

Table 10

<b>Improvement Area No. 9</b>	<b>Fiscal Year 2020-2021 Expenditures as of June 30, 2021</b>
Cost of Collecting the Special Tax	\$5,673
Other Administrative and Overhead Costs	8,077
Transfer to Great Park Fund for Services	410,049
<b>Total</b>	<b>\$423,799</b>

Table 11

Improvement Area No. 10	Fiscal Year 2020-2021 Expenditures as of June 30, 2021
Costs of Collecting the Special Tax	\$5,951
Other Administrative and Overhead Costs	6,613
Transfer to Great Park Fund for Services	847,670
<b>Total</b>	<b>\$860,234</b>

Table 12

Improvement Area No. 11	Fiscal Year 2020-2021 Expenditures as of June 30, 2021
Costs of Collecting the Special Tax	\$3,312
Other Administrative and Overhead Costs	8,806
Transfer to Great Park Fund for Services	952,284
<b>Total</b>	<b>\$964,402</b>

(d) A summary of the amount of moneys expended for the following:

Improvement Area No. 1 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. - \$912,354 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$3,753,375
4. The costs of collecting the special tax under Section 53340. - \$15,915
5. Other administrative and overhead costs. - \$13,042

Improvement Area No. 2 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. - \$2,580,136 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$0
4. The costs of collecting the special tax under Section 53340. - \$7,927
5. Other administrative and overhead costs. - \$187

Improvement Area No. 4 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. - \$1,355,505 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$6,012,125
4. The costs of collecting the special tax under Section 53340. - \$25,086
5. Other administrative and overhead costs. - \$14,531

Improvement Area No. 5 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. - \$579,637 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$0
4. The costs of collecting the special tax under Section 53340. - \$1,915
5. Other administrative and overhead costs. - \$6,147

Improvement Area No. 6 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. – \$1,009,248 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$0
4. The costs of collecting the special tax under Section 53340. - \$22,531
5. Other administrative and overhead costs. - \$13,192

Improvement Area No. 7 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. – \$1,316,794 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$0
4. The costs of collecting the special tax under Section 53340. - \$34,860
5. Other administrative and overhead costs. - \$11,629

Improvement Area No. 8 (As of June 30, 2021)

1. Facilities, including property. - \$4,976,967
2. Services. – \$856,780 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$3,536,556
4. The costs of collecting the special tax under Section 53340. - \$14,767
5. Other administrative and overhead costs. - \$20,419

Improvement Area No. 9 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. – \$410,049 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$0
4. The costs of collecting the special tax under Section 53340. - \$5,673
5. Other administrative and overhead costs. - \$8,077

Improvement Area No. 10 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. – \$847,670 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$0
4. The costs of collecting the special tax under Section 53340. - \$5,951
5. Other administrative and overhead costs. - \$6,613

Improvement Area No. 11 (As of June 30, 2021)

1. Facilities, including property. - \$0
2. Services. – \$952,284 was transferred to the Great Park Fund for Services.
3. The costs of bonded indebtedness. - \$0
4. The costs of collecting the special tax under Section 53340. - \$3,312
5. Other administrative and overhead costs. - \$8,806

- (e) For moneys expended for facilities, including property, an identification of the categories of each type of facility funded with amounts expended in each category, including the total percentage of the cost of each type of facility that was funded with bond proceeds or special taxes.

Table 13

Category	Fiscal Year 2020-2021 Expenditures as of June 30, 2021	Percentage Funded with Bond Proceeds	Percentage Funded with Special Taxes
Street and Storm Drain	\$1,203,980	100%	0%
Crushing and Preparing of Base Material	79,593	100%	0%
Agua Chinon Drainage	713,783	100%	0%
Bee Canyon Storm Drain	39,376	100%	0%
Hike and Bike Trails	837,557	100%	0%
Traffic Signals	241,711	100%	0%
Streetscape/Landscape	-26,007 <sup>(1)</sup>	100%	0%
Great Park Improvements	213,612	100%	0%
Wildlife Corridor	968,380	100%	0%
Wet Utilities	19,789	100%	0%
Water Quality	180,996	100%	0%
Dry Utilities	504,198	100%	0%
Utility Underground	0	100%	0%
<b>Total <sup>(2)</sup></b>	<b>\$4,976,967</b>	<b>N/A</b>	<b>N/A</b>

<sup>(1)</sup> There was an over accrual of estimated expenditures in Fiscal Year 2019-2020 resulting in a negative expenditure in Fiscal Year 2020-2021.

<sup>(2)</sup> Total amount may not tie due to rounding.

- (f) For moneys expended for services, an identification of the categories of each type of service funded with amounts expended in each category, including the total percentage of the cost of each type of service that was funded with bond proceeds or special taxes.

In accordance with the Amended and Restated Development Agreement, dated December 27, 2010, by and among City of Irvine (the "City"), Heritage Fields El Toro, LLC and the Irvine Redevelopment Agency, as it may be further amended, Special Tax revenues collected for services are transferred to the Great Park Fund, to be used for services related to the operations and maintenance of the Great Park. For Fiscal Year 2020-2021, approximately \$10.8 million was expended on eligible costs. Of this total, approximately \$2.9 million (27%) was attributable to administration costs such as staffing associated with the operations/maintenance of the Great Park. The remaining \$7.9 million (73%) was attributable to contract services including landscape, hardscape, facilities and other maintenance and operations contracts for the Great Park.

- (g) For moneys expended for other administrative costs, an identification of each of these costs.



Table 14

Improvement Area No. 1	Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021
Contract Services	\$11,284
City Administration	1,758
<b>Total Other Administrative Costs</b>	<b>\$13,042</b>

Table 15

Improvement Area No. 2	Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021
Contract Services	\$96
City Administration	92
<b>Total Other Administrative Costs <sup>(1)</sup></b>	<b>\$187</b>

<sup>(1)</sup> Total amount may not tie due to rounding.

Table 16

Improvement Area No. 4	Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021
Contract Services	\$12,040
City Administration	2,491
<b>Total Other Administrative Costs</b>	<b>\$14,531</b>

Table 17

Improvement Area No. 5	Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021
Contract Services	\$6,096
City Administration	51
<b>Total Other Administrative Costs</b>	<b>\$6,147</b>

Table 18

Improvement Area No. 6	Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021
Contract Services	\$11,096
City Administration	2,096
<b>Total Other Administrative Costs</b>	<b>\$13,192</b>

Table 19

<b>Improvement Area No. 7</b>	<b>Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021</b>
Contract Services	\$9,596
City Administration	2,033
<b>Total Other Administrative Costs</b>	<b>\$11,629</b>

Table 20

<b>Improvement Area No. 8</b>	<b>Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021</b>
Contract Services	\$18,659
City Administration	1,760
<b>Total Other Administrative Costs</b>	<b>\$20,419</b>

Table 21

<b>Improvement Area No. 9</b>	<b>Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021</b>
Contract Services	\$7,296
City Administration	782
<b>Total Other Administrative Costs <sup>(1)</sup></b>	<b>\$8,077</b>

<sup>(1)</sup> Total amount may not tie due to rounding.

Table 22

<b>Improvement Area No. 10</b>	<b>Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021</b>
Contract Services	\$6,296
City Administration	317
<b>Total Other Administrative Costs</b>	<b>\$6,613</b>

Table 23

<b>Improvement Area No. 11</b>	<b>Fiscal Year 2020-2021 Administration Expenses as of June 30, 2021</b>
Contract Services	\$8,764
City Administration	42
<b>Total Other Administrative Costs</b>	<b>\$8,806</b>

- (h) The Annual Report shall contain references to the relevant sections of the Resolution of Formation of the District so that interested persons may confirm that bond proceeds and special taxes are being used for authorized purposes. The annual report shall be made available to the public upon request.

The type of public facilities proposed to be eligible for funding by CFD No. 2013-3, as identified in the resolution establishing CFD No. 2013-3 (the "Resolution of Formation"), shall consist of those items listed below (the "Facilities").

It is intended that CFD No. 2013-3 and each improvement area will be eligible to finance all or any portion of the facilities described in Section 53313.5 of the Act, to be owned and operated by the City or by another public agency, that shall be constructed, whether or not acquired in their completed states, pursuant to the plans and specifications approved by City of Irvine or by another public agency. Facilities authorized to be financed by CFD No. 2013-3 and each improvement area include, but are not limited to, all of the following:

1. Street, road, and parkway improvements, including, but not limited to, right of way acquisition, grading, paving, curb and gutter, median, sidewalks, access ramps, trails, removal and undergrounding of utilities, signing, striping, grinding, traffic control, and seal.
2. Traffic signals.
3. Storm drain improvements, including, but not limited to, mainlines, laterals, catch basins, junction structures, manholes, and local depressions.
4. Sewer improvements, including, but not limited to, laterals, monitoring manholes, manholes, pavement, and striping.
5. Domestic and recycled water facilities, including, but not limited to, water mains, stubs, valves, air vac, blow off, fittings, fire hydrant assembly, thrust blocks, cap, and striping.
6. Water improvements and water features.
7. Parks, park facilities, and parkways.
8. Dry utilities, to be owned by public utilities, including, but not limited to, telephone, electric, gas, relocation of lines, undergrounding, trenching, shading, conduit risers, pull boxes, vaults, and hand holes.
9. Landscaping, amenities, irrigation systems, and plantings.
10. Bridge, thoroughfare, and railway improvements, including, but not limited to, rails, grading, abutments, access ramps, lighting, drainage, utility crossings, sidewalks, trails and right of way acquisition.
11. Water quality treatment systems.
12. Wildlife corridors, including, but not limited to, mass excavations, demolition, and fire service mains and appurtenances.
13. Open space improvements.
14. Runway demolition
15. Property acquisition.

The Facilities shall include the costs of design and engineering, surveys or reports, the cost of traffic-related environmental mitigation and any required landscaping and irrigation, soils

testing, permits, plan check and inspection fees, insurance, construction management, and any other costs or appurtenances related to any of the foregoing, as set forth in the Acquisition Agreement, dated March 26, 2013, by and between Heritage Fields El Toro, LLC and the City, on behalf of itself and CFD No. 2013-3, which Acquisition Agreement is consistent, as to the categories of costs, facilities, and services to be acquired, with (i) the Amended and Restated Development Agreement, dated December 27, 2010, by and among the City, Heritage Fields El Toro, LLC and the Irvine Redevelopment Agency, as it may be further amended, and (ii) the Amended and Restated Master Implementation Agreement, dated December 27, 2010, by and between the City and Heritage Fields El Toro, LLC, as it may be further amended.

CFD No. 2013-3 may also finance any of the following:

1. Bond related expenses, including underwriter's discount, appraisal and absorption study costs, reserve fund, capitalized interest, financial advisor fees and expenses, bond and disclosure counsel fees and expenses, and all other incidental expenses.
2. Administrative fees of the City, the bond trustee, or fiscal agent related to CFD No. 2013-3 and bonds raised by CFD No. 2013-3, including but not in any way limited to the cost of a consultant to assist the City with the inspection and coordination of construction of the Facilities.
3. Reimbursement of costs related to the formation of CFD No. 2013-3 advanced by the City, any landowner in CFD No. 2013-3, or any party related to any of the foregoing, as well as reimbursement of any costs advanced by the City, any landowner in CFD No. 2013-3 or any party related to any of the foregoing, for facilities, fees, or other purposes or costs of CFD No. 2013-3.

It is intended that CFD No. 2013-3 and each improvement area will be eligible to finance all or any portion of the services described in Section 53313 of the Act (collectively, the "Services").