



# City of Roseville

## Bonded Community Facilities Districts

Fiscal Year 2021/22  
Senate Bill 165 Annual Report

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***City of Roseville  
Baseline at Sierra Vista  
Community Facilities District No. 1 (Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Baseline at Sierra Vista CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$804
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$1,050

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On November 18, 2020, the City formed the District through the adoption of Resolution No. 20-452. The District is located in the southwestern part of the City and lies within the Sierra Vista Specific Plan. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include transportation improvements, backbone drainage, water, sanitary sewer, utilities and solid waste improvements, development impact fees, open space and parks improvements.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Imp. Area 1 Series 2021 Project Fund
Bond Proceeds Deposited	\$6,410,000
Prior Net Increase/(Decrease)	N/A
Project Fund Balance, June 30, 2021	N/A
FY 2021/22 Net Increase/(Decrease)	<u>(3,985,426)</u>
Project Fund Balance, June 30, 2022	\$2,424,574
Status of Project	Project is Ongoing

***City of Roseville  
Creekview Community Facilities District No. 1  
(Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Creekview CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$635,216
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$647,522

### C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### THE DISTRICT AND AUTHORIZED FACILITIES

On November 6, 2019, the City formed the District through the adoption of Resolution No. 19-456. The District is located in the Creekview Specific Plan in the northwest portion of the City. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include transportation improvements, backbone drainage, water and sanitary sewer improvements, open space and park improvements.

#### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District's Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Imp. Area 1 Series 2020 Project Fund	Imp. Area 1 Series 2021 Project Fund
Bond Proceeds Deposited	\$10,317,173	\$12,114,470
Prior Net Increase/(Decrease)	<u>(10,317,173)</u>	N/A
Project Fund Balance, June 30, 2021	\$0	N/A
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>(12,114,470)</u>
Project Fund Balance, June 30, 2022	\$0	\$0
Status of Project	Project is Ongoing	Project is Ongoing

# ***City of Roseville Crocker Ranch Community Facilities District No. 1 Senate Bill 165 Annual Report Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).



Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Crocker Ranch CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$1,461,720
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$1,443,302

### **C. THE PROJECT**

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### **THE DISTRICT AND AUTHORIZED FACILITIES**

On February 6, 2002, the City formed the District through the adoption of Resolution No. 02-53. The District is located in the northwestern area of the City within a portion of the North Roseville Specific Plan area. The area is generally bounded by the Highway 65 Bypass to the east, Blue Oaks Boulevard to the south, Fiddymont Road to the west, and the Placer County/Roseville City Limit on the north. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include transportation improvements, water and wastewater system improvements, drainage improvements, City capital improvements and incidental expenses related thereto of benefit to the District.

#### **PURPOSE OF THE BONDS AND SPECIAL TAXES**

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate

and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2002 Project Fund	Series 2003 Project Fund
Bond Proceeds Deposited	\$3,801,148	\$13,630,382
Prior Net Increase/(Decrease)	<u>(3,801,148)</u>	<u>(13,630,382)</u>
Project Fund Balance, June 30, 2021	\$0	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>0</u>
Project Fund Balance, June 30, 2022	\$0	\$0
Status of Project	Completed	

***City of Roseville  
Diamond Creek Community Facilities District No. 1  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Diamond Creek CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$418,546
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$415,186

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On April 4, 2007, the City formed the District by the adoption of Resolution No. 07-155. The District lies within the City’s North Roseville Specific Plan area and identified as Specific Plan Parcel DC-31. The District is bounded by Diamond Creek Boulevard to the west, Blue Oaks Boulevard to the south and Parkside Way to the north. Upon formation, the District, consisted of 19.1 acres which had been approved for residential and non-residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include roadway improvements, drainage, water and sanitary sewer improvements and park improvements related thereto of benefit to the District.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District's Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2007 Project Fund	Series 2019 Project Fund
Bond Proceeds Deposited	\$5,622,000	\$300,000
Prior Net Increase/(Decrease)	<u>(5,622,000)</u>	<u>(37,319)</u>
Project Fund Balance, June 30, 2021	\$0	\$262,681
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>(115,958)</u>
Project Fund Balance, June 30, 2022	\$0	\$146,723
Status of Project	Substantially Complete	

**City of Roseville**  
**Fiddymment Ranch Community Facilities District No. 1**  
**(Public Facilities)**  
**Senate Bill 165 Annual Report**  
**Fiscal Year 2021/22**

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Fiddymment Ranch CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$3,649,350
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$3,656,951

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On September 15, 2004, the City formed the District by the adoption of Resolution No. 04-431. The District is located in the northwestern area of the City within a portion of the West Roseville Specific Plan area. This area is generally west of Fiddymment Road and bounded by Phillip Road on the south. The Placer County/Roseville City Limit line is the northern boundary. A substantial portion of the District has been developed.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include roadway, sewer, water, drainage, parks and open space improvements. The backbone infrastructure needed for development in the District has been completed.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2005 Project Fund	Series 2006 Project Fund
Bond Proceeds Deposited	\$31,015,033	\$38,394,613
Prior Net Increase/(Decrease)	<u>(31,015,033)</u>	<u>(37,853,831)</u>
Project Fund Balance, June 30, 2021	\$0	\$540,783
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>(540,121)</u>
Project Fund Balance, June 30, 2022	\$0	\$661
Status of Project	Substantially Complete	



**City of Roseville**  
**Fiddymment Ranch Community Facilities District No. 5**  
**(Public Facilities)**  
**Senate Bill 165 Annual Report**  
**Fiscal Year 2021/22**

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Fiddymment Ranch CFD 5
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$3,721,676
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$3,591,973

### C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### THE DISTRICT AND AUTHORIZED FACILITIES

On March 16, 2016, the City formed the District by the adoption of Resolution No. 16-84. The District is located in the northwestern area of the City within a portion of the West Roseville Specific Plan area. The District is west of Fiddymment Road and bounded by Blue Oaks Road on the south and the Placer County/Roseville City Limit line on the west and north. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include roadway improvements, backbone drainage, water and sanitary sewer improvements and park and open space improvements thereto of benefit to the District.

#### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2017 Project Fund	Series 2019 Project Fund	Series 2021 Project Fund
Bond Proceeds Deposited	\$6,000,000	\$17,000,000	\$29,670,531
Prior Net Increase/(Decrease)	<u>(6,000,000)</u>	<u>(17,000,000)</u>	<u>(15,356,437)</u>
Project Fund Balance, June 30, 2021	\$0	\$0	\$14,314,095
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>0</u>	<u>(10,643,805)</u>
Project Fund Balance, June 30, 2022	\$0	\$0	\$3,670,290
Status of Project	Project is Ongoing		

**City of Roseville**  
**Highland Reserve North Community Facilities District No. 1**  
**Senate Bill 165 Annual Report**  
**Fiscal Year 2021/22**

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Highland Reserve North CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$2,652,418
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$2,564,299

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On August 18, 1999, the City formed the District by the adoption of Resolution No. 99-350. The District is generally bounded by the Blue Oaks Boulevard/Highway 65 interchange on the west, Stanford Ranch Road and the City limits on the east, the State Highway 65 bypass on the south and the city of Rocklin on the north.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District included roadway improvements, backbone drainage, water and sanitary sewer improvements, a school site and park improvements.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 1999 Project Fund
Bond Proceeds Deposited	\$27,547,400
Prior Net Increase/(Decrease)	<u>(27,547,400)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Substantially Complete

***City of Roseville  
HP Campus Oaks Community Facilities District No. 1  
(Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	HP Campus Oaks CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$1,631,656
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$1,633,144

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On September 22, 2015, the City formed the District by the adoption of Resolution No. 15-443. The District is located in the City’s North Industrial Planning Area along the City’s northern boundary. The site is located in a primarily residential area, bound by Blue Oaks Boulevard to the north, the Hewlett Packard Campus to the east, Woodcreek Golf Club to the south, and Woodcreek Oaks Boulevard to the west.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District included roadway improvements, backbone drainage, water and sanitary sewer improvements, including sewer and water treatment facilities and park and open space improvements.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.



The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2016 Project Fund
Bond Proceeds Deposited	\$19,900,000
Prior Net Increase/(Decrease)	<u>(19,900,000)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Substantially Complete

**City of Roseville**  
**Longmeadow Parkside Community Facilities District No. 1**  
**Senate Bill 165 Annual Report**  
**Fiscal Year 2021/22**

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Longmeadow Parkside CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$584,247
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$584,570

### C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### THE DISTRICT AND AUTHORIZED FACILITIES

On October 19, 2005, the City formed the District by the adoption of Resolution No. 05-538. The District consists of two non-contiguous single-family residential subdivisions identified as Longmeadow at Crocker Ranch (“Longmeadow”) and Parkside Estates (“Parkside”). Longmeadow is situated along the north line of Blue Oaks Boulevard, east of Woodcreek Oaks Boulevard. Parkside Estates is located at the southeast quadrant of Junction Boulevard and Porter Drive, approximately 3 miles from the Longmeadow area. Both properties are located in the western portion of the City.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District included roadway improvements, drainage, water and sanitary sewer improvements and park improvements.

#### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate

and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2005 Project Fund
Bond Proceeds Deposited	\$7,663,621
Prior Net Increase/(Decrease)	<u>(7,663,621)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Completed

# ***City of Roseville North Roseville Community Facilities District No. 1 Senate Bill 165 Annual Report Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	North Roseville CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$1,509,847
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$1,469,931

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On June 9, 1998, the City formed the District by the adoption of Resolution No. 98-184. The District is located west of State Highway 65 via Blue Oaks Boulevard. The Sunset Industrial Area (in unincorporated Placer County) and the North Industrial Planning Area of the City border the District on the north.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include roadway, sewer, water and drainage facilities, acquire land for a school site, acquire a fire station site, and other public improvements, as well as incidental expenses related thereto of benefit to the District.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more

Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

**PROJECT FUND AND STATUS OF PROJECT**

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2007 Project Fund
Bond Proceeds Deposited	\$3,021,620
Prior Net Increase/(Decrease)	<u>(3,021,620)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Completed

***City of Roseville  
Northeast Roseville Community Facilities District No. 2  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).



Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Northeast Roseville CFD 2
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$3,387
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$795,112

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On December 19, 1990, the City formed the District by the adoption of Resolution No. 90-308. The District is located in the northeast section of the City. The CFD is generally bounded by Interstate 80 to the west, the Highway 65 Bypass to the north and Douglas Boulevard to the south. The District is primarily buildout.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District included roadway improvements, drainage, water and sanitary sewer improvements and park improvements. All financed improvements have been completed.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District's Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### **PROJECT FUND AND STATUS OF PROJECT**

The Project is complete. No proceeds for District improvements were generated from any financings subject to the Act. Because the Bonds have matured, information related to this District will not be shown in future SB 165 annual reports.

# ***City of Roseville***

## ***Stone Point Community Facilities District No. 1***

### ***Senate Bill 165 Annual Report***

#### ***Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Stone Point CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$635,964
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$635,534

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On February 19, 2003, the City formed the District by the adoption of the Resolution of Formation. The District is located in the easterly portion of the City, within a portion of the City’s Northeast Roseville Specific Plan area and approximately a half mile east of I-80. The District is generally bounded by North Sunrise Boulevard and Eureka Road to the west, Rocky Ridge Drive to the south, East Roseville Parkway to the east and Miner’s Ravine to the north. The single family portion of the District has been built out; the remaining portion of the District is substantially developed.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District included roadway improvements, drainage, water and sanitary sewer improvements and park and open space improvements.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate

and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2003 Project Fund
Bond Proceeds Deposited	\$8,942,000
Prior Net Increase/(Decrease)	<u>(8,942,000)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Substantially Complete

# ***City of Roseville***

## ***Stone Point Community Facilities District No. 5***

### ***Senate Bill 165 Annual Report***

#### ***Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Stone Point CFD 5
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$379,050
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$368,566

### C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### THE DISTRICT AND AUTHORIZED FACILITIES

On August 16, 2006, the City formed the District by the adoption of Resolution No. 06-438. The District is located in the easterly portion of the City, within a portion of the City’s Northeast Roseville Specific Plan area and approximately a half mile east of I-80. The District is generally bounded by North Sunrise Boulevard and Eureka Road to the west, Rocky Ridge Drive to the south, East Roseville Parkway to the east and Miner’s Ravine to the north. The single family portion of the District has been built out; the remaining portion of the District is substantially developed.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District roadway improvements, drainage, water and sanitary sewer improvements and parkland acquisition.

#### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2006 Project Fund
Bond Proceeds Deposited	\$4,243,815
Prior Net Increase/(Decrease)	<u>(4,243,815)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Substantially Complete



# ***City of Roseville Stoneridge East Community Facilities District No. 1 Senate Bill 165 Annual Report Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Stoneridge East CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$1,208,968
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$1,203,031

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On June 20, 2001, the City formed the District by the adoption of Resolution No. 01-300. The District is located in the easterly portion of the City within a portion of the Stoneridge Specific Plan area, west of Sierra College Boulevard, north of Olympus Drive, east of Roseville Parkway, and south of the Roseville city limit. The District territory had been approved for approximately 1,512 residential units upon formation.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include transportation improvements, water and wastewater system improvements, drainage improvements, park improvements and other capital improvements.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2001 Project Fund	Series 2007 Project Fund
Bond Proceeds Deposited	\$14,395,235	\$855,369
Prior Net Increase/(Decrease)	<u>(14,395,235)</u>	<u>(855,369)</u>
Project Fund Balance, June 30, 2021	\$0	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>0</u>
Project Fund Balance, June 30, 2022	\$0	\$0
Status of Project	Substantially Complete	

***City of Roseville  
Stoneridge Parcel 1 Community Facilities District No. 1  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Stoneridge Parcel 1 CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$146,393
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$147,126

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On July 7, 1999, the City formed the District by the adoption of Resolution No. 99-248. The District is located in the easterly portion of the City, of which all the property in the district is located within a portion of the City’s 1,089-acre Stoneridge Specific Plan area. The District is located at the southerly apex of the Stoneridge Specific Plan area and is bounded by Roseville Parkway to the west and south, Olympus Drive to the east and south, and vacant land to the north zoned for park and recreational use.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include roadway improvements and incidental expenses related thereto of benefit to the District.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2000 Project Fund
Bond Proceeds Deposited	\$1,716,415
Prior Net Increase/(Decrease)	<u>(1,716,415)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Completed

# ***City of Roseville Stoneridge West Community Facilities District No. 1 Senate Bill 165 Annual Report Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Stoneridge West CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$939,460
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$935,413

### C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### THE DISTRICT AND AUTHORIZED FACILITIES

On July 18, 2001, the City formed the District by the adoption of Resolution No. 01-362. The District is located in the easterly portion of the City within a portion of the Stoneridge Specific Plan area, west of Sierra College Boulevard, north of Olympus Drive, east of Roseville Parkway, and south of Secret Ravine Parkway. The District represents only a portion of the Stoneridge Specific Plan area.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include roadway, sewer, water, drainage, park facilities and development fees related thereto of benefit to the District.

#### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.



The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2001 Project Fund	Series 2007 Project Fund
Bond Proceeds Deposited	\$11,608,912	\$556,572
Prior Net Increase/(Decrease)	<u>(11,608,912)</u>	<u>(556,572)</u>
Project Fund Balance, June 30, 2021	\$0	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>0</u>
Project Fund Balance, June 30, 2022	\$0	\$0
Status of Project	Substantially Complete	

***City of Roseville  
SVSP Westpark-Federico  
Community Facilities District No. 1 (Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	SVSP Westpark Federico CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$850,895
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$849,760

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On June 5, 2019, the City formed the District through the adoption of Resolution No. 19-259. The District is located in the Sierra Vista Specific Plan, in the northwest portion of the City. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include transportation improvements, backbone drainage, water and sanitary sewer improvements, open space and park improvements.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District's Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2019 Project Fund	Series 2021 Project Fund	Series 2022 Project Fund
Bond Proceeds Deposited	\$7,336,912	\$7,873,277	\$8,595,800
Prior Net Increase/(Decrease)	<u>(7,336,912)</u>	<u>(7,873,257)</u>	<u>N/A</u>
Project Fund Balance, June 30, 2021	\$0	\$19	N/A
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>(19)</u>	<u>(8,595,300)</u>
Project Fund Balance, June 30, 2022	\$0	\$0	\$501
Status of Project	Project is Ongoing		

***City of Roseville  
The Fountains Community Facilities District No. 1  
(Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	The Fountains CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$789,490
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$781,648

### C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### THE DISTRICT AND AUTHORIZED FACILITIES

On December 5, 2007, the City formed the District by the adoption of Resolution No. 07-635. The District is located in the north central portion of the City next to the Westfield Galleria mall and is bounded by Reserve Drive to the west, Roseville Parkway to the north and Galleria Blvd to the east. The District is a fully developed commercial site.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District included roadway improvements, drainage, water and sanitary sewer improvements and development impact fees. The financed improvements required to develop have been completed.

#### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2008 Project Fund
Bond Proceeds Deposited	\$9,100,000
Prior Net Increase/(Decrease)	<u>(9,100,000)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Completed

***City of Roseville  
The Ranch at Sierra Vista  
Community Facilities District No. 1 (Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).



Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	The Ranch at Sierra Vista CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$1,055,327
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$990,052

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On January 16, 2019, the City formed the District through the adoption of Resolution No. 19-30. The District is located in the western part of the City and lies within the Sierra Vista Specific Plan. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include transportation improvements, backbone drainage, water and sanitary sewer improvements, open space and parks improvements.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2020 Project Fund	Series 2021 Project Fund
Bond Proceeds Deposited	\$19,192,451	\$12,987,170
Prior Net Increase/(Decrease)	<u>(19,192,451)</u>	N/A
Project Fund Balance, June 30, 2021	\$0	N/A
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>(12,986,851)</u>
Project Fund Balance, June 30, 2022	\$0	\$319
Status of Project	Project is Ongoing	

***City of Roseville  
Villages at Sierra Vista  
Community Facilities District No. 1 (Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	The Villages at Sierra Vista CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$1,669,483
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$1,488,132

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On May 2, 2018, the City formed the District through the adoption of Resolution No. 18-119. The District is located in the Sierra Vista Specific Plan, in the northwest portion of the City. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include transportation improvements, backbone drainage, water and sanitary sewer improvements, open space, park improvements and development impact fees.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2019 Project Fund	Series 2020 Project Fund	Series 2021 Project Fund
Bond Proceeds Deposited	\$12,441,926	\$9,270,417	\$10,653,101
Prior Net Increase/(Decrease)	<u>(12,441,925)</u>	<u>(9,270,417)</u>	N/A
Project Fund Balance, June 30, 2021	\$1	0	N/A
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>0</u>	<u>(10,653,101)</u>
Project Fund Balance, June 30, 2022	\$1	\$0	\$0
Status of Project	Project is Ongoing		

**City of Roseville**  
**Westbrook Community Facilities District No. 1**  
**(Public Facilities)**  
**Senate Bill 165 Annual Report**  
**Fiscal Year 2021/22**

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Westbrook CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$2,426,318
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$2,350,367

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On April 16, 2014, the City formed the District by the adoption of Resolution No. 14-131. The District lies within the Sierra Vista Specific Plan and is located along the south side of Pleasant Grove Boulevard, immediately south and west of the Westpark master planned community and the West Roseville Specific Plan. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of public facilities authorized to be financed by the District include roadway improvements, backbone drainage, water and sanitary sewer improvements, including sewer and water treatment facilities, park and open space improvements and development impact fees.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District's Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2014 Project Fund	Series 2018 Project Fund	Series 2019 Project Fund
Bond Proceeds Deposited	\$11,816,037	\$10,861,602	\$13,570,655
Prior Net Increase/(Decrease)	<u>(11,812,752)</u>	<u>(10,861,602)</u>	<u>(13,570,649)</u>
Project Fund Balance, June 30, 2021	\$3,285	\$0	\$6
FY 2021/22 Net Increase/(Decrease)	<u>(3,285)</u>	<u>0</u>	<u>(6)</u>
Project Fund Balance, June 30, 2022	\$0	\$0	\$0
Status of Project	Substantially Complete		



***City of Roseville  
Westpark Community Facilities District No. 1  
(Public Facilities)  
Senate Bill 165 Annual Report  
Fiscal Year 2021/22***

**INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

**A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

**B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District's Operating Fund for the 12 months ended June 30, 2022 ("Fiscal Year 2021/22") are reported in the table below.

Description	Westpark CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$6,950,424
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$6,776,162

### **C. THE PROJECT**

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the "Project Fund") and such funds are to be deposited into the Project Fund upon close of each series. The District's formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

#### **THE DISTRICT AND AUTHORIZED FACILITIES**

On September 15, 2004, the City formed the District by the adoption of Resolution No. 04-439. The District is located in the northwestern area of the City within a portion of the West Roseville Specific Plan area. The area is approximately 1-mile north of Baseline Road and generally bounded by Fiddymont Road to the east, the then City limit to the west, Pleasant Grove Boulevard to the southwest (and north and south of Pleasant Grove Boulevard in the southeast area of the District), with Phillip Road forming the northern boundary. The District is planned primarily for single-family residential uses.

The District was authorized to finance certain improvements and costs related to planned development within the District (the "Facilities" or "Project"). The types of facilities authorized to be financed by the District included roadway improvements, backbone drainage, water and sanitary sewer improvements and park improvements and development impact fees.

#### **PURPOSE OF THE BONDS AND SPECIAL TAXES**

District's formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District's Rate

and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2005 Project Fund	Series 2006 Project Fund
Bond Proceeds Deposited	\$48,135,105	\$20,774,854
Prior Net Increase/(Decrease)	<u>(48,135,105)</u>	<u>(20,758,265)</u>
Project Fund Balance, June 30, 2021	\$0	\$16,589
FY 2021/22 Net Increase/(Decrease)	<u>0</u>	<u>(16,589)</u>
Project Fund Balance, June 30, 2022	\$0	\$0
Status of Project	Substantially Complete	

# ***City of Roseville Woodcreek East Community Facilities District No. 1 Senate Bill 165 Annual Report Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Woodcreek East CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$495,879
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$476,505

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On October 11, 2000, the City formed the District by the adoption of Resolution No. 00-489. The District is located in the northwestern portion of the City and is bounded by the Roseville City Limits to the north, Woodcreek Oaks Boulevard to the west and generally bounded by Blue Oaks Boulevard to the south and Foothills Boulevard to the east. The District comprises of 350 single family units and is fully built out.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District included roadway improvements, drainage, water and sanitary sewer improvements, sound attenuation and park improvements. The financed improvements required in order to develop the District have been completed.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate

and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.

The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### PROJECT FUND AND STATUS OF PROJECT

The following table provides the status of the Project and summary Project Fund information, including the amount of bond proceeds deposited into each Project Fund and the beginning and ending balances of each. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2000 Project Fund
Bond Proceeds Deposited	\$4,315,093
Prior Net Increase/(Decrease)	<u>(4,315,093)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Completed

# ***City of Roseville***

## ***Woodcreek West Community Facilities District No. 1***

### ***Senate Bill 165 Annual Report***

#### ***Fiscal Year 2021/22***

## **INTRODUCTION**

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval contain a statement indicating the specific purposes of bonds issued, requires that the proceeds of the bonds be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing collection and expenditure information together with the status of the project.

Some of the requirements of the Act are fulfilled upon the formation of the Special Tax District or upon the issuance of bonds while others are satisfied through annual reports. This annual report intends to comply with Section 53411 of the California Government Code (“GC”) by providing the following:

- (a) The amount of funds collected and expended by the District during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the bonds.

## **A. STATED PURPOSES AND ACCOUNT RESTRICTIONS**

The Act’s requirements of: i) a statement indicating the specific purposes of the bonds, ii) that the proceeds of the bonds be applied to those purposes and iii) the creation of an account into which the proceeds shall be deposited, were fulfilled through the formation documents of the above entitled district (the “District”) and the respective fiscal agent agreement or bond indenture of each series of bonds issued by the District (the “Bonds”)

## **B. OPERATING FUND – COLLECTIONS AND EXPENDITURES**

Special Tax revenues are deposited and maintained in one or more District fund and/or accounts. For reporting purposes under the Act, the annual collection and expenditures of these funds are combined and reported below under a single fund (the “Operating Fund”).

Total collections and expenditures of the District’s Operating Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are reported in the table below.

Description	Woodcreek West CFD 1
<b>REVENUES</b>	
Total Operating Fund Collections and Revenues	\$1,203,749
<b>EXPENDITURES</b>	
Total Operating Fund Expenditures	\$1,184,315

## C. THE PROJECT

The City formed the District pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of financing certain authorized facilities of the District. A separate construction or improvement account is created upon the issuance of each series of bonds for the above purpose (the “Project Fund”) and such funds are to be deposited into the Project Fund upon close of each series. The District’s formation documents define the facilities and costs authorized that may be funded from the Project Fund. A summary of the District and its authorized facilities are outlined below, together with the status towards its completion.

### THE DISTRICT AND AUTHORIZED FACILITIES

On October 15, 1999, the City formed the District by the adoption of Resolution No. 99-384. The District is located in the northwestern portion of the City contiguous to the City’s then western limit and is bounded by Pleasant Grove Boulevard to the North, Fiddymment Road to the west and Baseline Road to the south.

The District was authorized to finance certain improvements and costs related to planned development within the District (the “Facilities” or “Project”). The types of facilities authorized to be financed by the District include roadway improvements, drainage, water and sanitary sewer improvements and park improvements. The financed improvements required in order to develop the District have been completed.

### PURPOSE OF THE BONDS AND SPECIAL TAXES

District’s formation documents authorized the financing of the Project related to planned development within the District. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District’s Rate and Method of Apportionment of Special Tax. The City issued one or more Special Tax Bonds for the purpose of financing the Project and/or refunding the Bonds.



The District’s Special Tax is levied annually to pay the annual debt service due on the Bonds issued by the District, ongoing administration costs and other authorized expenditures.

### **PROJECT FUND AND STATUS OF PROJECT**

The following table provides the status of the Project and summary Project Fund information for District Bonds subject to the Act, including the amount of bond proceeds deposited into the Project Fund and its beginning and ending balances. The net increase/(decrease) between the bond proceeds and the balances is also provided.

Description	Series 2005 Project Fund
Bond Proceeds Deposited	\$2,794,089
Prior Net Increase/(Decrease)	<u>(2,794,089)</u>
Project Fund Balance, June 30, 2021	\$0
FY 2021/22 Net Increase/(Decrease)	<u>0</u>
Project Fund Balance, June 30, 2022	\$0
Status of Project	Completed