

ANNUAL SPECIAL TAX ACCOUNTABILITY REPORT

Community Facilities District No. 03-1 (Bayport Municipal Services District) Fiscal Year Ended June 30, 2023

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

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

The requirements of the Act apply to the Operating Fund for the following District:

Community Facilities District No. 03-1
(Bayport Municipal Services District)
November 4, 2003

Purpose of Special Tax

Services provided include Police Services and maintenance of publicly owned streets, paved walkways, a storm drain detention basin, a sanitary sewer pump station, a four-acre city park, a permanent outfall structure, and storm water treatment facilities.

Collections & Expenditures

Fund	FY 2022-23 Collected	FY 2022-23 Expended	Total Amount Collected ¹	Total Amount Expended ²	6/30/2023 Balance	Service Status
CFD 03-1 (280)	\$916,029.80	\$521,850.56	\$10,997,037.10	\$6,174,499.04	\$4,822,538.06	Ongoing

1. Aggregate amount collected since Fiscal Year 2006/07 including interest earned.
2. Amount expended is the difference between amount collected and fund balance.

ANNUAL SPECIAL TAX ACCOUNTABILITY REPORT

Community Facilities District No. 13-1 (Alameda Landing Public Improvements) Fiscal Year Ended June 30, 2023

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

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

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

The requirements of the Act apply to the Funds for the following District:

Community Facilities District No. 13-1
(Alameda Landing Public Improvements)
March 17, 2016

Purpose of Special Tax

Provide funding for the acquisition and construction of: roadways, sanitary sewer systems and any components thereof, storm water drainage systems and any components thereof, water systems and any components thereof, parks and park improvements, curbs, gutters and sidewalks, and street lights and traffic signals.

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Collections & Expenditures

Fund	FY 2022-23 Collected	FY 2022-23 Expended	Initial Deposit	Total Amount Collected ¹	Total Amount Expended ²	6/30/2023 Balance	Project Status
Special Tax Fund (805)	\$1,833,888.25	\$1,018,156.00	\$0.00	\$9,863,448.74	\$6,523,161.71	\$3,340,287.03	Ongoing
Improvement Fund (284)	537,003.30	30,760.92	14,881,896.68	2,815,455.00	17,023,474.07	673,877.61	Ongoing
Costs of Issuance Fund	0.00	0.00	248,500.00	(18,152.82)	230,347.18	0.00	Complete
Bond Reserve Fund	0.00	0.00	1,339,403.46	133,376.51	0.00	1,472,780.00	Ongoing
Capitalized Interest Account	0.00	0.00	336,496.11	305.20	336,801.31	0.00	Complete

1. Aggregate amount collected since Fiscal Year 2014/15, including interest earned and transfers between funds.
2. Amount expended is the difference between amount collected and fund balance.

ANNUAL SPECIAL TAX ACCOUNTABILITY REPORT

Community Facilities District No. 13-2 (Alameda Landing Municipal Services District) Fiscal Year Ended June 30, 2023

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

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

The requirements of the Act apply to the Operating Fund for the following District:

Community Facilities District No. 13-2
(Alameda Landing Municipal Services District)
February 4, 2014

Purpose of Special Tax

Provide funding for police services and maintenance of bus shelters and bus stops, publicly owned streets, paved walkways, storm drainage system, public signage, and landscaping in public areas.

Collections & Expenditures

Fund	FY 2022-23 Collected	FY 2022-23 Expended	Total Amount Collected ¹	Total Amount Expended ²	6/30/2023 Balance	Service Status
CFD 13-2 (279)	\$643,060.15	\$462,326.00	\$4,410,728.86	\$1,043,941.17	\$3,366,787.69	Ongoing

1. Aggregate amount collected since Fiscal Year 2014/15, including interest earned.
2. Amount expended is the difference between amount collected and fund balance.

ANNUAL SPECIAL TAX ACCOUNTABILITY REPORT

Community Facilities District No. 14-1 (Marina Cove II)

Fiscal Year Ended June 30, 2023

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

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

The requirements of the Act apply to the Operating Fund for the following District

Community Facilities District No. 14-1
(Marina Cove II)
July 15, 2014

Purpose of Special Tax

Provide funding for police services and maintenance of bus shelters and bus stops, publicly owned streets, paved walkways, storm drainage system, public signage, and landscaping in public areas.

Collections & Expenditures

Fund	FY 2022-23 Collected	FY 2022-23 Expended	Total Amount Collected ¹	Total Amount Expended ²	6/30/2023 Balance	Service Status
CFD 14-1 (285)	\$141,911.02	\$44,668.00	\$1,582,909.38	\$106,129.57	\$1,476,779.81	Ongoing

1. Aggregate amount collected since Fiscal Year 2015/16, including interest earned.
2. Amount expended is the difference between amount collected and fund balance.

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Community Facilities District No. 17-1 (Alameda Point Public Services District) Fiscal Year Ended June 30, 2023

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (c) The amount of funds collected and expended.
- (d) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

Community Facilities District No. 17-1
(Alameda Point Public Services)
March 7, 2017

Purpose of Special Tax

Provide funding for police services and maintenance of bus shelters and bus stops, publicly owned streets, paved walkways, storm drainage system, public signage, and landscaping in public areas.

Collections & Expenditures

Fund	FY 2022-23 Collected	FY 2022-23 Expended	Total Amount Collected ¹	Total Amount Expended ²	6/30/2023 Balance	Service Status
CFD 17-1 (281)	\$650,191.73	\$594,865.00	\$2,230,646.73	\$1,614,995.81	\$615,650.92	Ongoing

1. Aggregate amount collected since Fiscal Year 2018/19, including interest earned.
2. Amount expended is the difference between amount collected and fund balance.

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Community Facilities District No. 22-1 (Alameda Marina)

Fiscal Year Ended June 30, 2023

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (e) The amount of funds collected and expended.
- (f) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the Operating Fund for the following District:

Community Facilities District No. 22-1
(Alameda Marina)
December 7, 2022

Purpose of Special Tax

Provide funding for public infrastructure improvements, including the following: sea level rise resilience and adaptive improvements, outfall construction, promenade wharf retrofit, boat hoist construction, graving dock construction, and Clement Avenue improvements.

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Collections & Expenditures

Fund	FY 2022-23 Collected	FY 2022-23 Expended	Initial Deposit	Total Amount Collected ¹	Total Amount Expended ²	6/30/2023 Balance	Project Status
Special Tax Fund (807)	\$74,769.53	\$53,472.22	\$0.00	\$74,769.53	\$53,472.22	\$21,297.31	Ongoing
Improvement Fund	205,256.48	15,271,036.28	15,065,779.80	205,256.48	15,271,036.28	0.00	Ongoing
Costs of Issuance Fund	226.72	337,226.72	337,000.00	226.72	337,226.72	0.00	Complete
Bond Reserve Fund	20,501.59	0.00	1,519,658.93	20,501.59	0.00	1,540,160.52	Ongoing
Capitalized Interest Account	6,023.24	53,472.22	490,972.22	6,023.24	53,472.22	443,523.24	Ongoing

1. Aggregate amount collected since Fiscal Year 2022/23, including interest earned.
2. Amount expended is the difference between amount collected and fund balance.