

LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the "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 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:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1."

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

Community Facilities District No. 2003-1
(Public Safety/Fire Protection Services)
January 7, 2003

Purpose of Special Tax

The Special Tax provides funding for all costs related to providing public safety services within the District.

Collections and Expenditures

Fund Name	Initial Deposit	Total Amount Collected ⁽¹⁾	6/30/2020 Balance	Amount Expended ⁽²⁾
Special Tax Fund	\$0.00	\$1,084,329.65	\$0.00	\$1,084,329.65

(1) Amount collected during Fiscal Year 2019/20 as placed on the Stanislaus County tax roll, less delinquencies.

(2) Amount Expended is difference between Total Amount Collected and 6/30/2020 Balance.

LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the "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 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:

3. The amount of funds collected and expended.
4. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1."

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

Community Facilities District No. 2013-1
(Non-Residential Maintenance Services)
September 3, 2013

Purpose of Special Tax

The Special Tax provides funding for all costs related to streets and public infrastructure within the District.

Collections and Expenditures

Fund Name	Initial Deposit	Total Amount Collected ⁽¹⁾	6/30/2020 Balance	Amount Expended ⁽²⁾
Special Tax Fund	\$0.00	\$192,520.14	\$0.00	\$192,520.14

(1) Amount collected during Fiscal Year 2019/20 as placed on the Stanislaus County tax roll, less delinquencies.

(2) Amount Expended is difference between Total Amount Collected and 6/30/2020 Balance.

LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “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 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:

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

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

Community Facilities District No. 2018-02
(Residential Maintenance Services)
August 28, 2018

Purpose of Special Tax

The Special Tax provides funding for direct and incidental costs related to maintenance of public infrastructure within the District and future annexation areas.

Collections and Expenditures

Fund Name	Initial Deposit	Total Amount Collected ⁽¹⁾	6/30/2020 Balance	Amount Expended
Special Tax Fund	\$0.00	\$0.00	\$0.00	\$0.00

(1) There was no levy in Fiscal Year 2019/20, therefore no revenue was collected for the District.