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

Annual Report
Per Government Code Section 53343.1

Fiscal Year 2024-2025

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ANNUAL REPORT – GOVERNMENT CODE SECTION 53343.1

In accordance with the requirements of Government Code Section 53343.1:

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

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

Table 1

Improvement Area	Fiscal Year 2024-2025 Special Tax Collection
Improvement Area No. 1	$5,598,719
Improvement Area No. 2	0
Improvement Area No. 4	8,856,126
Improvement Area No. 5	712,141
Improvement Area No. 6	9,275,338
Improvement Area No. 7	12,742,547
Improvement Area No. 8	5,190,799
Improvement Area No. 9	3,199,116
Improvement Area No. 10	6,189,991
Improvement Area No. 11	7,963,175
Improvement Area No. 12	684,150
Improvement Area No. 13	2,413,441
Improvement Area No. 14	0
Improvement Area No. 15	0
Improvement Area No. 16	0
Improvement Area No. 17	0
Improvement Area No. 18	0
Total	**$62,825,541**

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

Table 2

Improvement Area	Fiscal Year 2024-2025 Other Amounts Collected [1]	Fiscal Year 2024-2025 Interest Earned as of June 30, 2025
Improvement Area No. 1	$14,260	$1,893,567
Improvement Area No. 2	0	9,041
Improvement Area No. 4	26,780	890,562
Improvement Area No. 5	0	9,366
Improvement Area No. 6	35,036	8,395,631
Improvement Area No. 7	58,225	12,503,259
Improvement Area No. 8	15,993	204,617
Improvement Area No. 9	8,133	3,908,082
Improvement Area No. 10	19,891	5,885,571
Improvement Area No. 11	28,824	443,373
Improvement Area No. 12	3,537	2,262
Improvement Area No. 13	0	7,025
Improvement Area No. 14	0	0
Improvement Area No. 15	0	0
Improvement Area No. 16	0	0
Improvement Area No. 17	0	0
Improvement Area No. 18	0	0
Total [2]	**$210,679**	**$34,152,357**

(1) Includes County of Orange apportioned special tax delinquency and penalty revenue.
(2) Total may not tie due to rounding.

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

Table 3

Improvement Area No. 1	Fiscal Year 2024-2025 Expenditures as of June 30, 2024
Facilities, Including Property	$0
Cost of Bond Indebtedness	75,675,379
Cost of Collecting the Special Tax	17,162
Other Administrative and Overhead Costs	18,508
Transfer to Great Park Fund for Services	0
Total [(1)]	**$75,711,049**

[(1)] Total may not tie due to rounding.

Table 4

Improvement Area No. 2	Fiscal Year 2024-2025 Expenditures as of June 30, 2024
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	0
Transfer to Great Park Fund for Services	115
Total [(1)]	**$115**

[(1)] Total may not tie due to rounding.

Table 5

Improvement Area No. 4	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Bond Indebtedness	6,490,750
Cost of Collecting the Special Tax	27,087
Other Administrative and Overhead Costs	20,020
Transfer to Great Park Fund for Services	2,389,719
Total [(1)]	**$8,927,575**

[(1)] Total may not tie due to rounding.

Table 6

Improvement Area No. 5	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	2,150
Other Administrative and Overhead Costs	6,824
Transfer to Great Park Fund for Services	656,104
Total [1]	**$665,077**

[1] Total may not tie due to rounding.

Table 7

Improvement Area No. 6	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$78,633,107
Cost of Bond Indebtedness	7,718,363
Cost of Collecting the Special Tax	28,333
Other Administrative and Overhead Costs	54,943
Transfer to Great Park Fund for Services	1,673,988
Total [1]	**$88,108,735**

[1] Total may not tie due to rounding.

Table 8

Improvement Area No. 7	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$19,626,801
Cost of Bond Indebtedness	10,323,500
Cost of Collecting the Special Tax	38,651
Other Administrative and Overhead Costs	55,904
Transfer to Great Park Fund for Services	2,434,341
Total [1]	**$32,479,198**

[1] Total may not tie due to rounding.

Table 9

Improvement Area No. 8	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$6,888
Cost of Bond Indebtedness	3,819,106
Cost of Collecting the Special Tax	15,939
Costs of Issuance	17,000
Other Administrative and Overhead Costs	50,086
Transfer to Great Park Fund for Services	1,387,438
Total [1]	**$5,296,458**

[1] Total may not tie due to rounding.

Table 10

Improvement Area No. 9	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Bond Indebtedness	2,575,375
Cost of Collecting the Special Tax	9,867
Other Administrative and Overhead Costs	53,236
Transfer to Great Park Fund for Services	646,114
Total [(1)]	**$3,284,592**

[(1)] Total may not tie due to rounding.

Table 11

Improvement Area No. 10	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Bond Indebtedness	4,818,613
Cost of Collecting the Special Tax	18,947
Other Administrative and Overhead Costs	60,530
Transfer to Great Park Fund for Services	1,307,434
Total [(1)]	**$6,205,525**

[(1)] Total may not tie due to rounding.

Table 12

Improvement Area No. 11	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	24,333
Other Administrative and Overhead Costs	13,928
Transfer to Great Park Fund for Services	7,100,213
Total [(1)]	**$7,138,473**

[(1)] Total may not tie due to rounding.

Table 13

Improvement Area No. 12	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	2,094
Other Administrative and Overhead Costs	8,026
Transfer to Great Park Fund for Services	633,151
Total [(1)]	**$643,270**

[(1)] Total may not tie due to rounding.

Table 14

Improvement Area No. 13	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	7,266
Other Administrative and Overhead Costs	7,237
Transfer to Great Park Fund for Services	2,362,835
Total [(1)]	**$2,377,338**

[(1)] Total may not tie due to rounding.

Table 15

Improvement Area No. 14	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	11,392
Transfer to Great Park Fund for Services	0
Total [(1)]	**$11,392**

[(1)] Total may not tie due to rounding.

Table 16

Improvement Area No. 15	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	20,148
Transfer to Great Park Fund for Services	0
Total [(1)]	**$20,148**

[(1)] Total may not tie due to rounding.

Table 17

Improvement Area No. 16	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	20,148
Transfer to Great Park Fund for Services	0
Total [(1)]	**$20,148**

[(1)] Total may not tie due to rounding.

Table 18

Improvement Area No. 17	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	33,323
Transfer to Great Park Fund for Services	0
Total [(1)]	**$33,323**

[(1)] Total may not tie due to rounding.

Table 19

Improvement Area No. 18	Fiscal Year 2024-2025 Expenditures as of June 30, 2025
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	33,474
Transfer to Great Park Fund for Services	0
Total [1]	**$33,474**

[1] Total may not tie due to rounding.

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

Improvement Area No. 1 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. - $0 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $75,675,379
4. The cost of collecting the special tax under Section 53340. - $17,162
5. Other administrative and overhead costs. - $18,508

Improvement Area No. 2 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. - $115 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $0
5. Other administrative and overhead costs. - $0

Improvement Area No. 4 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. - $2,389,719 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $6,490,750
4. The cost of collecting the special tax under Section 53340. - $27,087
5. Other administrative and overhead costs. - $20,020

Improvement Area No. 5 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. - $656,104 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $2,150
5. Other administrative and overhead costs. - $6,824

Improvement Area No. 6 (As of June 30, 2025)

1. Facilities, including property. - $78,633,107
2. Services. – $1,673,988 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $7,718,363
4. The cost of collecting the special tax under Section 53340. - $28,333
5. Other administrative and overhead costs. - $54,943

Improvement Area No. 7 (As of June 30, 2025)

1. Facilities, including property. - $19,626,801
2. Services. – $2,434,341 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $10,323,500
4. The cost of collecting the special tax under Section 53340. - $38,651
5. Other administrative and overhead costs. - $55,904

Improvement Area No. 8 (As of June 30, 2025)

1. Facilities, including property. - $6,888
2. Services. – $1,387,438 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $3,819,106
4. The cost of collecting the special tax under Section 53340. - $15,939
5. Other administrative and overhead costs. - $67,086

Improvement Area No. 9 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $646,114 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $2,575,375
4. The cost of collecting the special tax under Section 53340. - $9,867
5. Other administrative and overhead costs. - $53,236

Improvement Area No. 10 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $1,307,434 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $4,818,613
4. The cost of collecting the special tax under Section 53340. - $18,947
5. Other administrative and overhead costs. - $60,530

Improvement Area No. 11 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $7,100,213 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $24,333
5. Other administrative and overhead costs. - $13,928

Improvement Area No. 12 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $633,151 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $2,094
5. Other administrative and overhead costs. - $8,026

Improvement Area No. 13 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $2,362,835 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $7,266
5. Other administrative and overhead costs. - $7,237

Improvement Area No. 14 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $0 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $0
5. Other administrative and overhead costs. - $11,392

Improvement Area No. 15 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $0 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $0
5. Other administrative and overhead costs. - $20,148

Improvement Area No. 16 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $0 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $0
5. Other administrative and overhead costs. - $20,148

Improvement Area No. 17 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $0 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $0
5. Other administrative and overhead costs. - $33,323

Improvement Area No. 18 (As of June 30, 2025)

1. Facilities, including property. - $0
2. Services. – $0 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $0
4. The cost of collecting the special tax under Section 53340. - $0
5. Other administrative and overhead costs. - $33,474

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

Table 20

Category	Fiscal Year 2024-2025 Expenditures as of June 30, 2025	Percentage Funded with Bond Proceeds	Percentage Funded with Special Taxes
Street and Storm Drain	$9,569,781	100%	0%
Crushing and Preparing of Base Material	3,963,770	100%	0%
Agua Chinon Drainage	7,284,235	100%	0%
Bee Canyon Storm Drain	0	100%	0%
Borrego Channel Drain	0	100%	0%
Serrano Creek Drain	0	100%	0%
Marine Way Grade Seperation and Borrego Channel Undercrossing	20,929,009	100%	0%
Phantom Protected Bikeway	173,652	100%	0%
County Strom Drain	23,326	100%	0%
GP Transport Circulation	414,492	100%	0%
Traffic Signals	760,223	100%	0%
Hike and Bike Trails	0	100%	0%
Streetscape/Landscape	6,584,733	100%	0%
Library	116,560	100%	0%
GP El Toro VOR	20,090	100%	0%
Northern Sector Utility Removal	397,087	100%	0%
Great Park Improvements	0	100%	0%
GP FRWK Plan Backbone (COI)	8,731,388	100%	0%
GP Cultural Terrace West (COI)	7,824,157	100%	0%
GP Veteran's Memorial (COI)	0	100%	0%
CTW Site Prep	34,951	100%	0%
HOP Civil Design	208,623	100%	0%
Multi-modal Bridge	2,744,682	100%	0%
Bosque Enhancement Program	81,609	100%	0%
All Wheel Park	40,645	100%	0%
Pickleball and Tennis	204,012	100%	0%
Building 369	578,514	100%	0%
GP Maintenance Building	529,207	100%	0%
Lot 6 & 7 Expansion	4,074,229	100%	0%

Category	Fiscal Year 2024-2025 Expenditures as of June 30, 2025	Percentage Funded with Bond Proceeds	Percentage Funded with Special Taxes
The Lake	1,656,401	100%	0%
Arda Demo	586,985	100%	0%
Mass Grading	13,360,456	100%	0%
Bosque Mass Grade	211,559	100%	0%
Loop Road	621,243	100%	0%
Lot Zero Admin Trailers	199,843	100%	0%
Perimeter Park	35,020	100%	0%
CT Phase 3 - Utility	127,409	100%	0%
CT Phase 4 - Parking Lots	200	100%	0%
CT Phase 5 - Landscape	10,638	100%	0%
Hanger 10 Site	194,887	100%	0%
GP Softball Warm-up Area	21,168	100%	0%
GP Shade Structures Phase 2	366,023	100%	0%
GP Concessions Phase 2	1,331	100%	0%
Wildlife Corridor	2,065,214	100%	0%
Wet Utilities	9,707,334	100%	0%
Water Quality	3,234,511	100%	0%
Dry Utilities	552,021	5%	95%
Utility Undergrounding	0	100%	0%
Total [1]	**$108,241,219**	**N/A**	**N/A**

[1] Total amount may not tie due to rounding.

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

In accordance with the Amended and Restated Development Agreement, dated December 27, 2010, by and among City of Irvine (the "City"), Heritage Fields El Toro, LLC and the Irvine Redevelopment Agency, as it may be further amended, Special Tax revenues collected for services are transferred to the Great Park Fund, to be used for services related to the operations and maintenance of the Great Park. For Fiscal Year 2024-2025, approximately $27.3 million was expended on eligible costs. Of this total, approximately $15.3 million (56%) was attributable to administration costs such as staffing associated with the operations/maintenance of the Great Park. The remaining $12.0 million (44%) was attributable to contract services including landscape, hardscape, facilities and other maintenance and operations contracts for the Great Park.

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

Table 21

Improvement Area No. 1	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$10,972
City Administration	7,536
Total Other Administrative Costs [(1)]	**$18,508**

[(1)] Total amount may not tie due to rounding.

Table 22

Improvement Area No. 2	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$0
City Administration	0
Total Other Administrative Costs [(1)]	**$0**

[(1)] Total amount may not tie due to rounding.

Table 23

Improvement Area No. 4	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$10,423
City Administration	9,597
Total Other Administrative Costs [(1)]	**$20,020**

[(1)] Total amount may not tie due to rounding.

Table 24

Improvement Area No. 5	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$6,553
City Administration	271
Total Other Administrative Costs [(1)]	**$6,824**

[(1)] Total amount may not tie due to rounding.

Table 25

Improvement Area No. 6	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$45,564
City Administration	9,380
Total Other Administrative Costs [(1)]	**$54,943**

[(1)] Total amount may not tie due to rounding.

Table 26

Improvement Area No. 7	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$46,962
City Administration	8,942
Total Other Administrative Costs [1]	**$55,904**

[1] Total amount may not tie due to rounding.

Table 27

Improvement Area No. 8	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$43,305
City Administration	6,780
Total Other Administrative Costs [1]	**$50,086**

[1] Total amount may not tie due to rounding.

Table 28

Improvement Area No. 9	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$48,323
City Administration	4,913
Total Other Administrative Costs [1]	**$53,236**

[1] Total amount may not tie due to rounding.

Table 29

Improvement Area No. 10	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$53,393
City Administration	7,138
Total Other Administrative Costs [1]	**$60,530**

[1] Total amount may not tie due to rounding.

Table 30

Improvement Area No. 11	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$6,773
City Administration	7,155
Total Other Administrative Costs [1]	**$13,928**

[1] Total amount may not tie due to rounding.

Table 31

Improvement Area No. 12	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$6,773
City Administration	1,253
Total Other Administrative Costs [(1)]	**$8,026**

[(1)] Total amount may not tie due to rounding.

Table 32

Improvement Area No. 13	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$6,773
City Administration	463
Total Other Administrative Costs [(1)]	**$7,237**

[(1)] Total amount may not tie due to rounding.

Table 33

Improvement Area No. 14	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$7,688
City Administration	3,704
Total Other Administrative Costs [(1)]	**$11,392**

[(1)] Total amount may not tie due to rounding.

Table 34

Improvement Area No. 15	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$20,073
City Administration	76
Total Other Administrative Costs [(1)]	**$20,148**

[(1)] Total amount may not tie due to rounding.

Table 35

Improvement Area No. 16	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$20,073
City Administration	76
Total Other Administrative Costs [(1)]	**$20,148**

[(1)] Total amount may not tie due to rounding.

Table 36

Improvement Area No. 17	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$33,323
City Administration	0
Total Other Administrative Costs [1]	**$33,323**

[1] Total amount may not tie due to rounding.

Table 37

Improvement Area No. 18	Fiscal Year 2024-2025 Administration Expenses as of June 30, 2025
Contract Services	$33,323
City Administration	152
Total Other Administrative Costs [1]	**$33,474**

[1] Total amount may not tie due to rounding.

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

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

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

1. Street, road, and parkway improvements, including, but not limited to, right of way acquisition, grading, paving, curb and gutter, median, sidewalks, access ramps, trails, removal and undergrounding of utilities, signing, striping, grinding, traffic control, and seal.

2. Traffic signals.

3. Storm drain improvements, including, but not limited to, mainlines, laterals, catch basins, junction structures, manholes, and local depressions.

4. Sewer improvements, including, but not limited to, laterals, monitoring manholes, manholes, pavement, and striping.

5. Domestic and recycled water facilities, including, but not limited to, water mains, stubs, valves, air vac, blow off, fittings, fire hydrant assembly, thrust blocks, cap, and striping.

6. Water improvements and water features.

7. Parks, park facilities, and parkways.

8. Dry utilities, to be owned by public utilities, including, but not limited to, telephone, electric, gas, relocation of lines, undergrounding, trenching, shading, conduit risers, pull boxes, vaults, and hand holes.

9. Landscaping, amenities, irrigation systems, and plantings.

10. Bridge, thoroughfare, and railway improvements, including, but not limited to, rails, grading, abutments, access ramps, lighting, drainage, utility crossings, sidewalks, trails and right of way acquisition.

11. Water quality treatment systems.

12. Wildlife corridors, including, but not limited to, mass excavations, demolition, and fire service mains and appurtenances.

13. Open space improvements.

14. Runway demolition

15. Property acquisition.

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

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

1. Bond related expenses, including underwriter's discount, appraisal and absorption study costs, reserve fund, capitalized interest, financial advisor fees and expenses, bond and disclosure counsel fees and expenses, and all other incidental expenses.

2. Administrative fees of the City, the bond trustee, or fiscal agent related to CFD No. 2013-3 and bonds raised by CFD No. 2013-3, including but not in any way limited to the cost of a consultant to assist the City with the inspection and coordination of construction of the Facilities.

3. Reimbursement of costs related to the formation of CFD No. 2013-3 advanced by the City, any landowner in CFD No. 2013-3, or any party related to any of the foregoing, as well as reimbursement of any costs advanced by the City, any landowner in CFD No. 2013-3 or any party related to any of the foregoing, for facilities, fees, or other purposes or costs of CFD No. 2013-3.

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