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

Annual Report
Per Government Code
Section 53343.1

Fiscal Year 2025-2026

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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 2025-2026 Special Tax Collection
Improvement Area No. 1	$5,710,704
Improvement Area No. 2	0
Improvement Area No. 4	9,033,297
Improvement Area No. 5	732,908
Improvement Area No. 6	10,162,836
Improvement Area No. 7	12,997,476
Improvement Area No. 8	6,223,366
Improvement Area No. 9	3,263,095
Improvement Area No. 10	6,634,347
Improvement Area No. 11	8,128,232
Improvement Area No. 12	7,142,270
Improvement Area No. 13	1,440,702
Improvement Area No. 14	163,518
Improvement Area No. 15	168,247
Improvement Area No. 16	75,224
Improvement Area No. 17	454,389
Improvement Area No. 18	368,308
Improvement Area No. 19	0
Improvement Area No. 20	0
Improvement Area No. 21	0
Total	**$72,698,919**

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

Table 2

Improvement Area	Fiscal Year 2025-2026 Other Amounts Collected [1]	Fiscal Year 2025-2026 Interest Earned as of June 30, 2026
Improvement Area No. 1	$17,979	$609,412
Improvement Area No. 2	0	6,732
Improvement Area No. 4	29,067	770,400
Improvement Area No. 5	0	8,809
Improvement Area No. 6	40,980	1,805,095
Improvement Area No. 7	53,492	5,790,741
Improvement Area No. 8	17,429	157,200
Improvement Area No. 9	8,695	2,737,618
Improvement Area No. 10	18,293	4,608,930
Improvement Area No. 11	30,588	2,833,014
Improvement Area No. 12	70,108	65,715
Improvement Area No. 13	0	5,016
Improvement Area No. 14	0	1,107
Improvement Area No. 15	0	313
Improvement Area No. 16	0	179
Improvement Area No. 17	0	859
Improvement Area No. 18	0	861
Improvement Area No. 19	0	0
Improvement Area No. 20	0	0
Improvement Area No. 21	0	0
Total [2]	**$286,631**	**$19,401,999**

(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 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Bond Indebtedness	4,061,668
Cost of Collecting the Special Tax	17,498
Other Administrative and Overhead Costs	20,615
Transfer to Great Park Fund for Services	2,416,519
Total [(1)]	**$6,516,300**

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

Table 4

Improvement Area No. 2	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	0
Transfer to Great Park Fund for Services	0
Total [(1)]	**$0**

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

Table 5

Improvement Area No. 4	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Bond Indebtedness	6,616,450
Cost of Collecting the Special Tax	27,619
Other Administrative and Overhead Costs	22,224
Transfer to Great Park Fund for Services	7,719
Total [(1)]	**$6,674,012**

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

Table 6

Improvement Area No. 5	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	2,211
Other Administrative and Overhead Costs	6,995
Transfer to Great Park Fund for Services	705,368
Total [(1)]	**$714,574**

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

Table 7

Improvement Area No. 6	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$37,740,692
Cost of Bond Indebtedness	7,788,316
Cost of Collecting the Special Tax	31,027
Other Administrative and Overhead Costs	38,821
Transfer to Great Park Fund for Services	1,353,665
Total [(1)]	**$46,952,520**

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

Table 8

Improvement Area No. 7	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$52,691,334
Cost of Bond Indebtedness	10,414,030
Cost of Collecting the Special Tax	39,416
Other Administrative and Overhead Costs	36,917
Transfer to Great Park Fund for Services	1,899,086
Total [(1)]	**$65,080,782**

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

Table 9

Improvement Area No. 8	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Bond Indebtedness	3,891,556
Cost of Collecting the Special Tax	19,043
Other Administrative and Overhead Costs	76,858
Transfer to Great Park Fund for Services	1,095,157
Total [(1)]	**$5,082,614**

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

Table 10

Improvement Area No. 9	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$20,830,157
Cost of Bond Indebtedness	2,598,711
Cost of Collecting the Special Tax	10,060
Other Administrative and Overhead Costs	36,116
Transfer to Great Park Fund for Services	525,267
Total [(1)]	**$24,000,311**

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

Table 11

Improvement Area No. 10	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Bond Indebtedness	4,650,764
Cost of Collecting the Special Tax	20,296
Other Administrative and Overhead Costs	41,891
Transfer to Great Park Fund for Services	1,005,489
Total [(1)]	**$5,718,440**

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

Table 12

Improvement Area No. 11	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$9,741,224
Cost of Bond Indebtedness	1,768,056
Cost of Collecting the Special Tax	24,830
Costs of Issuance	2,376,397
Other Administrative and Overhead Costs	48,703
Transfer to Great Park Fund for Services	3,397,101
Total [(1)]	**$17,356,310**

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

Table 13

Improvement Area No. 12	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	2,661
Other Administrative and Overhead Costs	35,688
Transfer to Great Park Fund for Services	2,432,610
Total [(1)]	**$2,470,959**

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

Table 14

Improvement Area No. 13	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	4,341
Other Administrative and Overhead Costs	7,473
Transfer to Great Park Fund for Services	1,398,489
Total [(1)]	**$1,410,303**

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

Table 15

Improvement Area No. 14	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	491
Other Administrative and Overhead Costs	7,009
Transfer to Great Park Fund for Services	115,658
Total [(1)]	**$123,158**

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

Table 16

Improvement Area No. 15	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	507
Other Administrative and Overhead Costs	20,386
Transfer to Great Park Fund for Services	120,963
Total [(1)]	**$141,856**

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

Table 17

Improvement Area No. 16	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	226
Other Administrative and Overhead Costs	20,360
Transfer to Great Park Fund for Services	27,987
Total [(1)]	**$48,573**

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

Table 18

Improvement Area No. 17	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	1,366
Other Administrative and Overhead Costs	19,666
Transfer to Great Park Fund for Services	404,389
Total [(1)]	**$425,421**

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

Table 19

Improvement Area No. 18	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	1,108
Other Administrative and Overhead Costs	19,666
Transfer to Great Park Fund for Services	318,464
Total [1]	**$339,238**

[1] Total may not tie due to rounding.

Table 20

Improvement Area No. 19	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	48,753
Transfer to Great Park Fund for Services	0
Total [1]	**$48,753**

[1] Total may not tie due to rounding.

Table 21

Improvement Area No. 20	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	48,149
Transfer to Great Park Fund for Services	0
Total [1]	**$48,149**

[1] Total may not tie due to rounding.

Table 22

Improvement Area No. 21	Fiscal Year 2025-2026 Expenditures as of June 30, 2026
Facilities, Including Property	$0
Cost of Collecting the Special Tax	0
Other Administrative and Overhead Costs	45,601
Transfer to Great Park Fund for Services	0
Total [1]	**$45,601**

[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, 2026)

1. Facilities, including property. - $0
2. Services. - $2,416,519 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $4,061,668
4. The cost of collecting the special tax under Section 53340. - $17,498
5. Other administrative and overhead costs. - $20,615

Improvement Area No. 2 (As of June 30, 2026)

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. - $0

Improvement Area No. 4 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. - $7,719 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $6,616,450
4. The cost of collecting the special tax under Section 53340. - $27,619
5. Other administrative and overhead costs. - $22,224

Improvement Area No. 5 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. - $705,368 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. - $2,211
5. Other administrative and overhead costs. - $6,995

Improvement Area No. 6 (As of June 30, 2026)

1. Facilities, including property. - $37,740,692
2. Services. – $1,353,665 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $7,788,316
4. The cost of collecting the special tax under Section 53340. - $31,027
5. Other administrative and overhead costs. - $38,821

Improvement Area No. 7 (As of June 30, 2026)

1. Facilities, including property. - $52,691,334
2. Services. – $1,899,086 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $10,414,030
4. The cost of collecting the special tax under Section 53340. - $39,416
5. Other administrative and overhead costs. - $36,917

Improvement Area No. 8 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $1,095,157 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $3,891,556
4. The cost of collecting the special tax under Section 53340. - $19,043
5. Other administrative and overhead costs. - $76,858

Improvement Area No. 9 (As of June 30, 2026)

1. Facilities, including property. - $20,830,157
2. Services. – $525,267 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $2,598,711
4. The cost of collecting the special tax under Section 53340. - $10,060
5. Other administrative and overhead costs. - $36,116

Improvement Area No. 10 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $1,005,489 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $4,650,764
4. The cost of collecting the special tax under Section 53340. - $20,296
5. Other administrative and overhead costs. - $41,891

Improvement Area No. 11 (As of June 30, 2026)

1. Facilities, including property. - $9,741,224
2. Services. – $3,397,101 was transferred to the Great Park Fund for Services.
3. The cost of bonded indebtedness. - $1,768,056
4. The cost of collecting the special tax under Section 53340. - $24,830
5. Other administrative and overhead costs. - $2,425,099

Improvement Area No. 12 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $2,432,610 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. - $2,661
5. Other administrative and overhead costs. - $35,688

Improvement Area No. 13 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $1,398,489 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. - $4,341
5. Other administrative and overhead costs. - $7,473

Improvement Area No. 14 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $115,658 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. - $491
5. Other administrative and overhead costs. - $7,009

Improvement Area No. 15 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $120,963 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. - $507
5. Other administrative and overhead costs. - $20,386

Improvement Area No. 16 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $27,987 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. - $226
5. Other administrative and overhead costs. - $20,360

Improvement Area No. 17 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $404,389 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. - $1,366
5. Other administrative and overhead costs. - $19,666

Improvement Area No. 18 (As of June 30, 2026)

1. Facilities, including property. - $0
2. Services. – $318,464 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. - $1,108
5. Other administrative and overhead costs. - $19,666

Improvement Area No. 19 (As of June 30, 2026)

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. - $48,753

Improvement Area No. 20 (As of June 30, 2026)

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. - $48,149

Improvement Area No. 21 (As of June 30, 2026)

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. - $45,601

(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 23

Category	Fiscal Year 2025-2026 Expenditures as of June 30, 2026	Percentage Funded with Bond Proceeds	Percentage Funded with Special Taxes
Street and Storm Drain	$19,837,751	100%	0%
Crushing and Preparing of Base Material	3,018,955	100%	0%
Agua Chinon Drainage	926,213	100%	0%
Bee Canyon Storm Drain	0	100%	0%
Borrego Channel Drain	0	100%	0%
Serrano Creek Drain	505,266	100%	0%
Marine Way Grade Separation and Borrego Channel Undercrossing	23,795,228	100%	0%
Phantom Protected Bikeway	349	100%	0%
County Strom Drain	3,642,205	100%	0%
GP Transport Circulation	175,555	100%	0%
Bosque Bridge	3,631	100%	0%
Traffic Signals	1,150,801	100%	0%
Hike and Bike Trails	10,156	100%	0%
Streetscape/Landscape	5,670,741	100%	0%
Edge Condition	3,149	100%	0%
Loop Road Landscape	313,320	100%	0%
Skyhawk Median Improvements	8,730	100%	0%
Library	0	100%	0%
GP El Toro VOR	53,569	100%	0%
Eastern Parking Lots	0	100%	0%
Northern Sector Utility Removal	(16,801)	100%	0%
Great Park Improvements	615,366	100%	0%
GP Framework Plan Backbone (COI)	5,634,845	100%	0%
GP Cultural Terrace West (COI)	1,988,449	100%	0%
GP Veteran's Memorial (COI)	0	100%	0%
CTW Site Prep	635,070	100%	0%
HOP Civil Design	(208,623)	100%	0%
Multi-modal Bridge	857,691	100%	0%
Bosque Enhancement Program	491,633	100%	0%
All Wheel Park	8,000	100%	0%

Category	Fiscal Year 2025-2026 Expenditures as of June 30, 2026	Percentage Funded with Bond Proceeds	Percentage Funded with Special Taxes
Pickleball and Tennis	709,278	100%	0%
Building 369	1,094,870	100%	0%
GP Maintenance Building	1,720,922	100%	0%
Lot 6 & 7 Expansion	598,574	100%	0%
The Lake	1,175,633	100%	0%
ARDA Demo	4,592,629	100%	0%
Mass Grading	7,076,377	100%	0%
Bosque Mass Grade	109,458	100%	0%
Loop Road	779,286	100%	0%
Lot Zero Admin Trailers	2,704,615	100%	0%
Perimeter Park	701,487	100%	0%
CT Phase 3 - Utility	1,108,563	100%	0%
CT Phase 4 - Parking Lots	41,845	100%	0%
CT Phase 4 - Landscape & Site Improvement	256,349	100%	0%
Hanger 10 Site	1,193,124	100%	0%
GP Softball Warm-up Area	331,376	100%	0%
GP Shade Structures Phase 2	112,453	100%	0%
GP Concessions Phase 2	7,086	100%	0%
FAA Site Improvements	33,608	100%	0%
Wildlife Corridor	441,000	100%	0%
Wet Utilities	7,151,566	100%	0%
Water Quality	5,310,129	100%	0%
Dry Utilities	2,586,409	5%	95%
Utility Undergrounding	0	100%	0%
CFD Framework	0	100%	0%
PFAS Remediation	40,184	100%	0%
Total [1]	**$108,998,069**	**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 2025-2026, approximately $36.3 million was expended on eligible costs. Of this total, approximately $20.4 million (56%) was attributable to administration costs such as staffing associated with the operations/maintenance of the Great Park. The remaining $15.9 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 24

Improvement Area No. 1	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$12,138
City Administration	8,477
Total Other Administrative Costs [1]	**$20,615**

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

Table 25

Improvement Area No. 2	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$0
City Administration	0
Total Other Administrative Costs [1]	**$0**

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

Table 26

Improvement Area No. 4	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$10,210
City Administration	12,015
Total Other Administrative Costs [1]	**$22,224**

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

Table 27

Improvement Area No. 5	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$6,700
City Administration	295
Total Other Administrative Costs [(1)]	**$6,995**

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

Table 28

Improvement Area No. 6	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$26,539
City Administration	12,281
Total Other Administrative Costs [(1)]	**$38,821**

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

Table 29

Improvement Area No. 7	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$27,109
City Administration	9,808
Total Other Administrative Costs [(1)]	**$36,917**

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

Table 30

Improvement Area No. 8	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$68,256
City Administration	8,602
Total Other Administrative Costs [(1)]	**$76,858**

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

Table 31

Improvement Area No. 9	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$29,858
City Administration	6,258
Total Other Administrative Costs [(1)]	**$36,116**

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

Table 32

Improvement Area No. 10	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$32,884
City Administration	9,007
Total Other Administrative Costs [1]	**$41,891**

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

Table 33

Improvement Area No. 11	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$15,087
City Administration	33,615
Total Other Administrative Costs [1]	**$48,703**

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

Table 34

Improvement Area No. 12	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$29,332
City Administration	6,356
Total Other Administrative Costs [1]	**$35,688**

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

Table 35

Improvement Area No. 13	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$7,000
City Administration	473
Total Other Administrative Costs [1]	**$7,473**

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

Table 36

Improvement Area No. 14	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$7,000
City Administration	9
Total Other Administrative Costs [1]	**$7,009**

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

Table 37

Improvement Area No. 15	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$20,351
City Administration	35
Total Other Administrative Costs [1]	**$20,386**

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

Table 38

Improvement Area No. 16	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$20,351
City Administration	9
Total Other Administrative Costs [1]	**$20,360**

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

Table 39

Improvement Area No. 17	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$19,622
City Administration	44
Total Other Administrative Costs [1]	**$19,666**

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

Table 40

Improvement Area No. 18	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$19,622
City Administration	44
Total Other Administrative Costs [1]	**$19,666**

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

Table 41

Improvement Area No. 19	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$48,753
City Administration	0
Total Other Administrative Costs [1]	**$48,753**

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

Table 42

Improvement Area No. 20	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$48,149
City Administration	0
Total Other Administrative Costs [1]	**$48,149**

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

Table 43

Improvement Area No. 21	Fiscal Year 2025-2026 Administration Expenses as of June 30, 2026
Contract Services	$45,044
City Administration	557
Total Other Administrative Costs [1]	**$45,601**

[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").