



City of Ontario
SB 165
Local Agency Special Tax and Bond
Accountability Report
Fiscal Year Ended June 30, 2023

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SB 165: Local Agency Special Tax and Bond Accountability Act

The Local Agency Special Tax Bond and Accountability Act (the "Act") requires that local agencies that have imposed special taxes or issued bond measures subject to voter approval report annually on the amount of funds collected and expended. This report must 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 applies to special taxes and bonds issued on or after January 1, 2001 in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Community Facilities District or Bond Issuance and others are handled through annual reports. This report intends to comply with Sections 50075.3 and 53411 of the California Government Code which 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 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 subdivision (a) of Section 53410.

For questions regarding this report, please contact the City of Ontario, Financial Services Agency at (909) 395-2015 or email CFD@ontarioca.gov.

The following table indicates which Section of the CA Government Code each district is required to comply with for Fiscal Year 2022-23.

Required SB 165 Reports for City of Ontario Community Facilities Districts

CFD No.	CFD Name	§50075.3 Required	§53411 Required
9	Edenglen	Yes	No
10	Ontario Airport Towers	Yes	No
13	California Commerce Center- Phase IV	Yes	Yes
19	Countryside Phase 1 - Services	Yes	No
20	Walmart	Yes	No
21	Parkside	Yes	No
23	Park Place Services	Yes	No
24	Park Place Facilities Phase 1	Yes	Yes
25	Park Place Facilities Phase II	Yes	Yes
26	Park Place Facilities Phase III	Yes	Yes
27	New Haven Services	Yes	No
28	New Haven Facilities - Area A	Yes	Yes
30	New Haven Facilities - Area B	Yes	Yes
31-A	Carriage House / Amberly Lane - A	Yes	Yes
31-B	Carriage House / Amberly Lane - B	Yes	No
32	Archibald/Schaefer - Services	Yes	No
33	Archibald/Schaefer - Facilities	Yes	Yes
34	Countryside Phase 1 North - Facilities	Yes	Yes
37	Park & Turner NE Services	Yes	No
38	Park & Turner NE Facilities	Yes	Yes
39	New Haven Facilities - Area C	Yes	Yes
40	Emerald Park Facilities	Yes	Yes
41	Canvas Park Facilities	Yes	Yes
42	West Haven	Yes	Yes
43	Park Place Facilities Phase IV	Yes	Yes
44	Esperanza Services	Yes	No
45-A	Northpark and Countryside - A	Yes	Yes
45-B	Northpark and Countryside - B	Yes	No
46	Avenue 176 Facilities	Yes	Yes
47	Colony Commerce Center West I Services	Yes	No
48	Tevelde Services	Yes	No
49	Avenue 176 Services	Yes	No
50	West Ontario Logistics Center Services	Yes	No
51	Ontario Ranch Logistics Center Services	Yes	No
53	Tevelde Facilities	Yes	Yes
54	Esperanza Facilities	Yes	Yes
55-A	Parklane - A	Yes	Yes
55-B	Parklane - B	Yes	No
56-A	Parkside/La Avenida - A	Yes	No
56-B	Parkside/La Avenida - B	Yes	No
57-A	Neuhouse - A	Yes	Yes
57-B	Neuhouse - B	Yes	No
58	Colony Commerce Center East Services	Yes	No
60	Ontario Ranch Business Park Services	Yes	No
61	Merrill Commerce Center Services	Yes	No

Ontario Services CFDs



Community Facilities District No. 9 Edenglen

Location

Community Facilities District No. 9 (Edenglen) is located south of Riverside Drive, east of Mill Creek Avenue, generally west of Hamner Avenue and north of Chino Avenue. CFD No. 9 is a Services CFD comprised of approximately 74 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 9 (Edenglen) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 612,624
Special Tax- Penalty	\$ 620
Special Tax- Prior	\$ 3,023
Total Special Tax Revenues	\$ 616,267
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 545,720
Administrative Expenses	\$ 70,694
Total Expenditures	\$ 616,414

Project Status

Provides for ongoing City Services

Community Facilities District No. 10 Ontario Airport Towers

Location

Community Facilities District No. 10 (Ontario Airport Towers) is generally located on the south side of Interstate 10, north of Guasti Road, east of Archibald Avenue and west of Turner Avenue. CFD No. 10 is a Services CFD comprised of approximately 25 acres of office and retail space which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 10 (Ontario Airport Towers) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 12,218
Total Special Tax Revenues	\$ 12,218
FY 2022-23 Expenditures	
Administrative Expenses	\$ 5,331
Total Expenditures	\$ 5,331

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 19
 Countryside Phase 1 – Services**

Location

Community Facilities District No. 19 (Countryside Phase 1 – Services) is located north of Deer Creek Channel, south of Riverside Drive, east of Cucamonga Creek Channel and west of Archibald Avenue. CFD No. 19 is a Services CFD comprised of approximately 85 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 19 (Countryside Phase 1 – Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 326,211
Special Tax- Penalty	\$ 148
Special Tax- Prior	\$ 780
Total Special Tax Revenues	\$ 327,139
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 271,966
Administrative Expenses	\$ 58,946
Total Expenditures	\$ 330,912

Project Status

Provides for ongoing City Services.

Community Facilities District No. 20 Walmart

Location

Community Facilities District No. 20 (Walmart) is located west of Mountain Avenue, south of Sixth Street, east of Elderberry Avenue, and north of Fifth Street. CFD No. 20 is a Services CFD comprised of approximately 16 acres of commercial development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 20 (Walmart) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 33,024
Total Special Tax Revenues	\$ 33,024
FY 2022-23 Expenditures	
Administrative Expenses	\$ 5,994
Total Expenditures	\$ 5,994

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 21
Parkside**

Location

Community Facilities District No. 21 (Parkside) is located north of Inland Empire Boulevard, south of Fourth Street, east of Archibald Avenue and west of Turner Avenue. CFD No. 21 is a Services CFD comprised of approximately 20 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 21 (Parkside) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 66,839
Special Tax- Penalty	\$ 79
Special Tax- Prior	\$ 386
Total Special Tax Revenues	\$ 67,304
FY 2022-23 Expenditures	
Administrative Expenses	\$ 7,073
Total Expenditures	\$ 7,073

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 23
Park Place Services**

Location

Community Facilities District No. 23 (Park Place Services) is located north of Bellegrave Avenue, south of Eucalyptus Avenue, east of Archibald Avenue and west of Haven Avenue. CFD No. 23 is a Services CFD comprised of approximately 344 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 23 (Park Place Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 1,846,115
Special Tax- Penalty	\$ 5,805
Special Tax- Prior	\$ 27,884
Total Special Tax Revenues	\$ 1,879,804
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 1,746,281
Administrative Expenses	\$ 108,269
Total Expenditures	\$ 1,854,550

Project Status

Provides for ongoing City Services.

Community Facilities District No. 27 New Haven Services

Location

Community Facilities District No. 27 (New Haven Services) is located north of Edison Avenue, south of Riverside Drive, east of Turner Avenue and west of Hamner Avenue. CFD No. 27 is a Services CFD comprised of approximately 150 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 27 (New Haven Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 2,661,088
Special Tax- Penalty	\$ 1,187
Special Tax- Prior	\$ 7,856
Total Special Tax Revenues	\$ 2,670,131
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 2,492,939
Administrative Expenses	\$ 133,800
Total Expenditures	\$ 2,626,739

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 32
Archibald/Schaefer - Services**

Location

Community Facilities District No. 32 (Archibald/Schaefer – Services) is located south of Schaefer Avenue, north of La Avenida Drive, west of Turner Avenue and east of Archibald Avenue. CFD No. 32 is a Services CFD comprised of approximately 60 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 32 (Archibald/Schaefer – Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 404,154
Total Special Tax Revenues	\$ 404,154
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 348,588
Administrative Expenses	\$ 61,520
Total Expenditures	\$ 410,108

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 37
Park & Turner NE Services**

Location

Community Facilities District No. 37 (Park & Turner NE Services) is located east of Turner Avenue, west of Haven Avenue, south of Edison Avenue and north of Eucalyptus Avenue. CFD No. 37 is a Services CFD comprised of approximately 80 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 37 (Park & Turner NE Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 472,716
Special Tax- Penalty	\$ 90
Special Tax- Prior	\$ 780
Total Special Tax Revenues	\$ 473,586
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 423,343
Administrative Expenses	\$ 63,726
Total Expenditures	\$ 487,069

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 44
Esperanza Services**

Location

Community Facilities District No. 44 (Esperanza Services) is located north of Bellegrave Avenue, south of Edison Avenue, east of Mill Creek Avenue and west of Hamner Avenue. CFD No. 44 is a Services CFD comprised of approximately 76 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 44 (Esperanza Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 695,883
Special Tax- Penalty	\$ 1,239
Special Tax- Prior	\$ 5,526
Total Special Tax Revenues	\$ 702,648
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 641,138
Administrative Expenses	\$ 70,879
Total Expenditures	\$ 712,017

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 47
Colony Commerce Center West I Services**

Location

Community Facilities District No. 47 (Colony Commerce Center West I Services) is located north of Remington Avenue, south of Merrill Avenue, east of Carpenter Avenue and west of Cucamonga Channel. CFD No. 47 is a Services CFD comprised of approximately 61 acres of non-residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 47 (Colony Commerce Center West I Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 339,430
Total Special Tax Revenues	\$ 339,430
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 316,065
Administrative Expenses	\$ 28,270
Total Expenditures	\$ 344,335

Project Status

Provides for ongoing City Services.

Community Facilities District No. 48 Tevelde Services

Location

Community Facilities District No. 48 (Tevelde Services) is located north of Merrill Avenue, south of Eucalyptus Avenue, east of Cucamonga Channel and west of Archibald Avenue. CFD No. 48 is a Services CFD comprised of approximately 87 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 48 (Tevelde Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 620,666
Special Tax- Penalty	\$ 667
Special Tax- Prior	\$ 4,682
Total Special Tax Revenues	\$ 626,015
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 563,413
Administrative Expenses	\$ 68,415
Total Expenditures	\$ 631,828

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 49
Avenue 176 Services**

Location

Community Facilities District No. 49 (Avenue 176 Services) is located north of Ontario Ranch Road, south of La Avenida Drive, west of Turner Avenue and east of Archibald Avenue. CFD No. 49 is a Services CFD comprised of approximately 37 acres of residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 49 (Avenue 176 Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 251,875
Special Tax- Penalty	\$ 921
Special Tax- Prior	\$ 5,463
Total Special Tax Revenues	\$ 258,259
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 206,290
Administrative Expenses	\$ 56,647
Total Expenditures	\$ 262,937

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 50
West Ontario Logistics Center Services**

Location

Community Facilities District No. 50 (West Ontario Logistics Center Services) is located south of Merrill Avenue east of Carpenter Avenue and west of the Cucamonga Creek Channel. CFD No. 50 is a Services CFD comprised of approximately 56 acres of non-residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 50 (West Ontario Logistics Center Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 315,342
Total Special Tax Revenues	\$ 315,342
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 293,634
Administrative Expenses	\$ 18,238
Total Expenditures	\$ 311,872

Project Status

Provides for ongoing City Services.

Community Facilities District No. 51
Ontario Ranch Logistics Center Services

Location

Community Facilities District No. 51 (Ontario Ranch Logistics Center Services) is located south of Eucalyptus Avenue, north of Merrill Avenue, east of Carpenter Avenue and west of the Cucamonga Creek Channel. CFD No. 51 is a Services CFD comprised of approximately 119 acres of non-residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 51 (Ontario Ranch Logistics Center Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 668,943
Total Special Tax Revenues	\$ 668,943
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 622,895
Administrative Expenses	\$ 29,497
Total Expenditures	\$ 652,392

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 58
Colony Commerce Center East Services**

Location

Community Facilities District No. 58 (Colony Commerce Center East Services) is located south of Merrill Avenue, north of the County Line Channel, east of Cucamonga Channel, and west of Archibald Avenue. CFD No. 58 is a Services CFD comprised of approximately 82 acres of non-residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 58 (Colony Commerce Center East Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 443,737
Total Special Tax Revenues	\$ 443,737
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 413,193
Administrative Expenses	\$ 24,133
Total Expenditures	\$ 437,326

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 60
Ontario Ranch Business Park Services**

Location

Community Facilities District No. 60 (Ontario Ranch Business Park Services) is located south of Eucalyptus Avenue, north of Merrill Avenue, east of Euclid Avenue and west of Sultana Avenue. CFD No. 60 is a Services CFD comprised of approximately 86 acres of non-residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 60 (Ontario Ranch Business Park Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 289,498
Total Special Tax Revenues	\$ 289,498
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 269,570
Administrative Expenses	\$ 17,575
Total Expenditures	\$ 287,145

Project Status

Provides for ongoing City Services.

**Community Facilities District No. 61
Merrill Commerce Center Services**

Location

Community Facilities District No. 61 (Merrill Commerce Center Services) is located south of Eucalyptus Avenue, north of Merrill Avenue, east of Grove Avenue and west of Carpenter Avenue. CFD No. 61 is a Services CFD comprised of approximately 151 acres of non-residential development which provides for ongoing City Services.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund authorized Special Districts Cost of Services and incidental expenses of CFD No. 61 (Merrill Commerce Center Services) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 368,576
Total Special Tax Revenues	\$ 368,576
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 343,204
Administrative Expenses	\$ 19,940
Total Expenditures	\$ 363,144

Project Status

Provides for ongoing City Services.

City of Ontario
Summary of Services Community Facilities Districts
Special Taxes Levied and Expended for Fiscal Year 2022-23
(As Required by CA Govt. Code Section 50075.3)

CFD No.	CFD Name	Fund	2022-23 Special Tax Current	2022-23 Special Tax Penalty	2022-23 Special Tax Prior	2022-23 Total Special Tax Revenue	Administrative Expenses	Special Districts Cost of Services	2022-23 Expenditures Total
9	Edenglen	2920	\$ 612,624	\$ 620	\$ 3,023	\$ 616,267	\$ 70,694	\$ 545,720	\$ 616,414
10	Ontario Airport Towers	2910	\$ 12,218	\$ -	\$ -	\$ 12,218	\$ 5,331	\$ -	\$ 5,331
19	Countryside Phase 1 - Services	2920	\$ 326,211	\$ 148	\$ 780	\$ 327,139	\$ 58,946	\$ 271,966	\$ 330,912
20	WalMart	2910	\$ 33,024	\$ -	\$ -	\$ 33,024	\$ 5,994	\$ -	\$ 5,994
21	Parkside	2910	\$ 66,839	\$ 79	\$ 386	\$ 67,304	\$ 7,073	\$ -	\$ 7,073
23	Park Place Services	2920	\$ 1,846,115	\$ 5,805	\$ 27,884	\$ 1,879,804	\$ 108,269	\$ 1,746,281	\$ 1,854,550
27	New Haven Services	2920	\$ 2,661,088	\$ 1,187	\$ 7,856	\$ 2,670,131	\$ 133,800	\$ 2,492,939	\$ 2,626,739
32	Archibald/Schaefer - Services	2920	\$ 404,154	\$ -	\$ -	\$ 404,154	\$ 61,520	\$ 348,588	\$ 410,108
37	Park & Turner NE Services	2920	\$ 472,716	\$ 90	\$ 780	\$ 473,586	\$ 63,726	\$ 423,343	\$ 487,069
44	Esperanza Services	2920	\$ 695,883	\$ 1,239	\$ 5,526	\$ 702,648	\$ 70,879	\$ 641,138	\$ 712,017
47	Colony Commerce Center West I Services	2920	\$ 339,430	\$ -	\$ -	\$ 339,430	\$ 28,270	\$ 316,065	\$ 344,335
48	Tevelde Services	2920	\$ 620,666	\$ 667	\$ 4,682	\$ 626,015	\$ 68,415	\$ 563,413	\$ 631,828
49	Avenue 176 Services	2920	\$ 251,875	\$ 921	\$ 5,463	\$ 258,259	\$ 56,647	\$ 206,290	\$ 262,937
50	West Ontario Logistics Center Services	2920	\$ 315,342	\$ -	\$ -	\$ 315,342	\$ 18,238	\$ 293,634	\$ 311,872
51	Ontario Ranch Logistics Center Services	2920	\$ 668,943	\$ -	\$ -	\$ 668,943	\$ 29,497	\$ 622,895	\$ 652,392
58	Colony Commerce Center East Services	2920	\$ 443,737	\$ -	\$ -	\$ 443,737	\$ 24,133	\$ 413,193	\$ 437,326
60	Ontario Ranch Business Park Services	2920	\$ 289,498	\$ -	\$ -	\$ 289,498	\$ 17,575	\$ 269,570	\$ 287,145
61	Merrill Commerce Center Services	2920	\$ 368,576	\$ -	\$ -	\$ 368,576	\$ 19,940	\$ 343,204	\$ 363,144
Total			\$10,428,939	\$ 10,756	\$ 56,380	\$ 10,496,075	\$ 848,947	\$ 9,498,239	\$ 10,347,186

Ontario Facilities CFDs



Community Facilities District No. 13 California Commerce Center- Phase IV

Location

Community Facilities District No. 13 (California Commerce Center- Phase IV) is located south of Francis Street, generally north of Mission Boulevard, east of Haven Avenue and west of Milliken Avenue. CFD No. 13 is a Facilities CFD comprised of approximately 103 acres of commercial/industrial development, with 1.96 million square feet of industrial development, and 1 parcel of commercial development totaling approximately 20,000 square feet of floor space.

Authorized Facilities and Bonds

CFD No. 13 (California Commerce Center- Phase IV) was formed to finance major public improvements which include street and traffic circulation facilities, water and recycled water system facilities, sewer system facilities, storm drain facilities and other public infrastructure improvements for the benefit of the district. The City in 2021 refunded the prior special tax bonds (Series 2008) which were issued in the aggregate principal amount of \$4,635,000.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 13 (California Commerce Center-Phase IV) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 308,437
Total Special Tax Revenues	\$ 308,437
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 64,100
Bond Principal – 9/1/2022	\$ 135,000
Bond Interest – 3/1/2023	\$ 61,400
Administrative Expenses	\$ 31,206
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 294,056

Original Funding Sources and Usage of Bond Proceeds

The following tables show the Original Funding Sources and Usage of the Series 2008 and Series 2021 Bond Proceeds, and the June 30, 2023, ending account balances. The amounts levied pay the administrative expenses and the annual debt service payments (principal and interest).

Original Funding Sources and Usage of Bond Proceeds	Series 2008	Series 2021
	Issued 7/16/2008	Issued 6/16/2021
Funding Sources:		
Principal Amount of the Bonds	\$ 4,635,000	\$ 3,205,000
Original Issue Premium/(Discount)	\$ (70,951)	\$ 408,487
Funds from Series 2008 Bond Accounts	\$ -	\$ 893,149
Total	\$ 4,564,049	\$ 4,506,636
Usage:		
Acquisition and Construction Account	\$ 3,887,060	\$ -
Escrow Account	\$ -	\$ 3,720,544
Reserve Account	\$ 340,336	\$ 266,000
Capitalized Interest Account	\$ 34,032	\$ 26,708
Administrative Expense Account	\$ -	\$ 225,850
Cost of Issuance Account	\$ 302,620	\$ 267,533
Total	\$ 4,564,049	\$ 4,506,636
Ending Balance		
Series 2008: Bonds Paid out- No longer Active		
Series 2021:		
Account		6/30/2023
Reserve		\$ 269,020
Interest		\$ 4,427
Administrative Expense		\$ 225,008
Total		\$ 498,455

Project Status

All improvements funded by the original 2008 Bond series are complete. There were no Improvement/Construction Funds associated with the refunding of the bonds in the District.

Community Facilities District No. 24 Park Place Facilities Phase 1

Location

Community Facilities District No. 24 (Park Place Facilities Phase 1) is located east of Archibald Avenue, west of Haven Avenue, generally south of Merrill Avenue and north of Bellegrave Avenue. CFD No. 24 is a Facilities CFD comprised of approximately 175 acres of residential development.

Authorized Facilities and Bonds

CFD No. 24 (Park Place Facilities Phase 1) was formed to finance major public improvements which include water and recycled water system facilities, sewer system facilities, fiber optic system facilities, streets and traffic circulation system facilities and public park facilities for the benefit of residents within the district. The District has one series of bonds: The Park Place Facilities Phase 1 Special Tax Bonds, Series 2016.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 24 (Park Place Facilities Phase 1) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 1,065,550
Special Tax- Penalty	\$ 3,723
Special Tax- Prior	\$ 17,565
Total Special Tax Revenues	\$ 1,086,838
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 322,734
Bond Principal – 9/1/2022	\$ 350,000
Bond Interest – 3/1/2023	\$ 315,734
Administrative Expenses	\$ 72,535
Trustee Administrative Expense	\$ 2,100
Total Expenditures	\$ 1,063,103

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2016 Bond Proceeds, and the June 30, 2023, ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2016
	Issued 9/8/2016
Funding Sources:	
Principal Amount of the Bonds	\$ 16,135,000
Original Issue Premium/(Discount)	\$ 1,975,230
Underwriter's Discount	\$ (201,695)
Total	\$ 17,908,535
Usage:	
SL Ontario Acquisition Account	\$ 3,437,725
City Facilities Account	\$ 3,093,341
Reserve Account	\$ 995,469
Administrative Expense Account	\$ 15,000
Cost of Issuance Account	\$ 367,000
Total	\$ 17,908,535
Ending Balance	
Account	6/30/2023
City Facilities	\$ 51
Administrative Expense	\$ 174,436
Reserve	\$ 995,469
Total	\$ 1,169,956

Project Status

The construction of facilities is ongoing.

**Community Facilities District No. 25
Park Place Facilities Phase II**

Location

Community Facilities District No. 25 (Park Place Facilities Phase II) is located east of Archibald Avenue, west of Celebration Avenue, south of Parkview Street and north of Merrill Avenue. CFD No. 25 is a Facilities CFD comprised of approximately 54 acres of residential development.

Authorized Facilities and Bonds

CFD No. 25 (Park Place Facilities Phase II) was formed to finance major public improvements which include street improvements and public park improvements for the benefit of residents within the district. The District has one series of bonds: The Park Place Facilities Phase II Special Tax Bonds, Series 2019.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 25 (Park Place Facilities Phase II) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 652,302
Special Tax- Penalty	\$ 505
Special Tax- Prior	\$ 4,229
Total Special Tax Revenues	\$ 657,036
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 186,838
Bond Principal – 9/1/2022	\$ 150,000
Bond Interest – 3/1/2023	\$ 183,838
Administrative Expenses	\$ 50,732
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 573,758

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2019 Bond Proceeds, and the June 30, 2023, ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2019
	Issued 1/24/2019
Funding Sources:	
Principal Amount of the Bonds	\$ 8,615,000
Original Issue Premium/(Discount)	\$ 392,946
Underwriter's Discount	\$ (102,538)
Total	\$ 8,905,408
Usage:	
SL Ontario Acquisition Account	\$ 5,320,555
NMC Acquisition Account	\$ 2,785,853
Reserve Account	\$ 525,000
Administrative Expense Account	\$ 40,000
Cost of Issuance Account	\$ 234,000
Total	\$ 8,905,408
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 24,524
City Facilities	\$ 45
Administrative Expense	\$ 108,169
Reserve	\$ 530,960
Total	\$ 663,698

Project Status

The construction and acquisition of facilities is ongoing.

**Community Facilities District No. 26
Park Place Facilities Phase III**

Location

Community Facilities District No. 26 (Park Place Facilities Phase III) is located east of Celebration Avenue, west of Haven Avenue, south of Parkview Street and north of Merrill Avenue. CFD No. 26 is a Facilities CFD comprised of approximately 33 acres of residential development.

Authorized Facilities and Bonds

CFD No. 26 (Park Place Facilities Phase III) was formed to finance major public improvements which include water and recycled water system facilities, fiber optic system facilities, and storm drain collection system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Park Place Facilities Phase III Special Tax Bonds, Series 2019.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 26 (Park Place Facilities Phase III) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 671,048
Special Tax- Penalty	\$ 518
Special Tax- Prior	\$ 2,205
Total Special Tax Revenues	\$ 673,771
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 191,150
Bond Principal – 9/1/2022	\$ 155,000
Bond Interest – 3/1/2023	\$ 188,050
Administrative Expenses	\$ 51,723
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 588,273

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2019 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2019
	Issued 9/18/2019
Funding Sources:	
Principal Amount of the Bonds	\$ 8,835,000
Original Issue Premium/(Discount)	\$ 1,289,934
Underwriter's Discount	\$ (107,470)
Total	\$ 10,017,464
Usage:	
SL Ontario Acquisition Account	\$ 1,768,152
NMC Acquisition Account	\$ 7,498,412
Reserve Account	\$ 540,900
Cost of Issuance Account	\$ 210,000
Total	\$ 10,017,464
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 39,244
Administrative Expense	\$ 13,543
Reserve	\$ 547,040
Total	\$ 599,827

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 28 New Haven Facilities – Area A

Location

Community Facilities District No. 28 (New Haven Facilities – Area A) is located generally east of Turner Avenue, west of Haven Avenue, south of Schaefer Avenue and north of Ontario Ranch Road. CFD No. 28 is a Facilities CFD comprised of approximately 53 acres of residential development.

Authorized Facilities and Bonds

CFD No. 28 (New Haven Facilities – Area A) was formed to finance major public improvements which include water and recycled water system facilities, fiber optic system facilities, sewer collection system facilities and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The New Haven Facilities – Area A Special Tax Bonds, Series 2017.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 28 (New Haven Facilities – Area A) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 683,344
Special Tax- Penalty	\$ 394
Special Tax- Prior	\$ 3,027
Total Special Tax Revenues	\$ 686,765
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 187,347
Bond Principal – 9/1/2022	\$ 185,000
Bond Interest – 3/1/2023	\$ 183,647
Administrative Expenses	\$ 52,108
Trustee Administrative Expense	\$ 2,500
Total Expenditures	\$ 610,602

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usages of the Series 2017 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2017
	Issued 3/29/2017
Funding Sources:	
Principal Amount of the Bonds	\$ 9,010,000
Original Issue Premium/(Discount)	\$ 37,567
Underwriter's Discount	\$ (112,625)
Total	\$ 8,934,942
Usage:	
BrookCal Ontario Acquisition Account	\$ 4,457,345
NMC Acquisition Account	\$ 3,692,607
Reserve Account	\$ 562,800
Administrative Expense Account	\$ 20,190
Cost of Issuance Account	\$ 202,000
Total	\$ 8,934,942
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 25,994
Administrative Expense	\$ 212,709
Reserve	\$ 562,800
Total	\$ 801,503

Project Status

The construction and acquisition of facilities is ongoing.

**Community Facilities District No. 30
New Haven Facilities – Area B**

Location

Community Facilities District No. 30 (New Haven Facilities – Area B) is located generally east of Turner Avenue, west of Haven Avenue, south of Schaefer Avenue and north of Ontario Ranch Road. CFD No. 30 is a Facilities CFD comprised of approximately 58 acres of residential development.

Authorized Facilities and Bonds

CFD No. 30 (New Haven Facilities – Area B) was formed to finance major public improvements which include water and recycled water system facilities, fiber optic system facilities, sewer collection system facilities and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The New Haven Facilities – Area B Special Tax Bonds, Series 2017.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 30 (New Haven Facilities – Area B) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 960,912
Special Tax- Penalty	\$ 421
Special Tax- Prior	\$ 2,597
Total Special Tax Revenues	\$ 963,930
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 253,009
Bond Principal – 9/1/2022	\$ 290,000
Bond Interest – 3/1/2023	\$ 247,209
Administrative Expenses	\$ 68,020
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 860,588

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2017 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2017
	Issued 12/20/2017
Funding Sources:	
Principal Amount of the Bonds	\$ 14,000,000
Original Issue Premium/(Discount)	\$ 337,809
Underwriter's Discount	\$ (175,000)
Total	\$ 14,162,809
Usage:	
BrookCal Ontario Acquisition Account	\$ 2,672,949
City Facilities Account	\$ 10,353,320
Reserve Account	\$ 797,419
Administrative Expense Account	\$ 84,121
Cost of Issuance Account	\$ 255,000
Total	\$ 14,162,809
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 23,905
City Facilities	\$ 26
Administrative Expense	\$ 142,081
Reserve	\$ 806,471
Total	\$ 972,483

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 33 Archibald/Schaefer - Facilities

Location

Community Facilities District No. 33 (Archibald/Schaefer - Facilities) is located east of Archibald Avenue, west of Turner Avenue, south of Schaefer Avenue and north of La Avenida Drive. CFD No. 33 is a Facilities CFD comprised of approximately 50 acres of residential development.

Authorized Facilities and Bonds

CFD No. 33 (Archibald/Schaefer - Facilities) was formed to finance major public improvements which include water and recycled water system facilities, fiber optic system facilities and street and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Archibald/Schaefer - Facilities Special Tax Bonds, Series 2019.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 33 (Archibald/Schaefer - Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 500,106
Total Special Tax Revenues	\$ 500,106
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 134,125
Bond Principal – 9/1/2022	\$ 105,000
Bond Interest – 3/1/2023	\$ 132,025
Administrative Expenses	\$ 41,317
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 414,817

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2019 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2019
	Issued 10/17/2019
Funding Sources:	
Principal Amount of the Bonds	\$ 5,990,000
Original Issue Premium/(Discount)	\$ 867,384
Underwriter's Discount	\$ (77,306)
Total	\$ 6,780,078
Usage:	
Western Pacific Acquisition Account	\$ 2,620,316
NMC Acquisition Account	\$ 3,556,512
Reserve Account	\$ 375,250
Cost of Issuance Account	\$ 228,000
Total	\$ 6,780,078
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 1
Administrative Expense	\$ 117,564
Reserve	\$ 379,510
Total	\$ 497,075

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 34 Countryside Phase 1 North - Facilities

Location

Community Facilities District No. 34 (Countryside Phase 1 North - Facilities) is located east of the Cucamonga Creek Channel, west of Archibald Avenue, south of Riverside Drive and north of Chino Avenue. CFD No. 34 is a Facilities CFD comprised of approximately 50 acres of residential development.

Authorized Facilities and Bonds

CFD No. 34 (Countryside Phase 1 North - Facilities) was formed to finance major public improvements which include water and recycled water system facilities, fiber optic system facilities, streets and traffic circulation system facilities, and storm drain facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Countryside Phase 1 North - Facilities Special Tax Bonds, Series 2018.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 34 (Countryside Phase 1 North - Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 538,460
Special Tax- Penalty	\$ 264
Special Tax- Prior	\$ 1,391
Total Special Tax Revenues	\$ 540,115
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 144,678
Bond Principal – 9/1/2022	\$ 165,000
Bond Interest – 3/1/2023	\$ 142,203
Administrative Expenses	\$ 43,452
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 497,683

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2018 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2018
	Issued 2/14/2018
Funding Sources:	
Principal Amount of the Bonds	\$ 7,920,000
Original Issue Premium/(Discount)	\$ 177,447
Underwriter's Discount	\$ (78,980)
Total	\$ 8,018,467
Usage:	
Forestar Acquisition Account	\$ 7,279,247
Reserve Account	\$ 454,800
Interest Account	\$ 59,420
Cost of Issuance Account	\$ 225,000
Total	\$ 8,018,467
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 22,516
Administrative Expense	\$ 189,667
Reserve	\$ 459,963
Cost of Issuance	\$ 6,631
Total	\$ 678,777

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 38 Park & Turner NE Facilities

Location

Community Facilities District No. 38 (Park & Turner NE Facilities) is located east of Turner Avenue, west of Haven Avenue, south of Ontario Ranch Road and north of Eucalyptus Avenue. CFD No. 38 is a Facilities CFD comprised of approximately 49 acres of residential development.

Authorized Facilities and Bonds

CFD No. 38 (Park & Turner NE Facilities) was formed to finance major public improvements which include water and recycled water system facilities, sewer system facilities, fiber optic system facilities and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Park & Turner NE Facilities Special Tax Bonds, Series 2019.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 38 (Park & Turner NE Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 793,266
Special Tax- Penalty	\$ 157
Special Tax- Prior	\$ 1,362
Total Special Tax Revenues	\$ 794,785
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 228,834
Bond Principal – 9/1/2022	\$ 190,000
Bond Interest – 3/1/2023	\$ 225,984
Administrative Expenses	\$ 58,527
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 705,695

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2019 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2019
	Issued 4/11/2019
Funding Sources:	
Principal Amount of the Bonds	\$ 10,450,000
Original Issue Premium/(Discount)	\$ 900,112
Underwriter's Discount	\$ (122,725)
Total	\$ 11,227,387
Usage:	
Lennar Acquisition Account	\$ 2,490,319
NMC Acquisition Account	\$ 7,855,067
Reserve Account	\$ 648,000
Cost of Issuance Account	\$ 234,000
Total	\$ 11,227,387
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 16,161
Administrative Expense	\$ 159,036
Reserve	\$ 655,356
Total	\$ 830,553

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 39 New Haven Facilities – Area C

Location

Community Facilities District No. 39 (New Haven Facilities – Area C) is located east of Turner Avenue, west of Haven Avenue, north of Edison Avenue and south of Ontario Ranch Road. CFD No. 39 is a Facilities CFD comprised of approximately 22 acres of residential development.

Authorized Facilities and Bonds

CFD No. 39 (New Haven Facilities – Area C) was formed to finance major public improvements which include water and recycled water system facilities, fiber optic system facilities, sewer collection system facilities and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The New Haven Facilities – Area C Special Tax Bonds, Series 2019.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 39 (New Haven Facilities – Area C) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 404,699
Special Tax- Penalty	\$ 532
Special Tax- Prior	\$ 4,095
Total Special Tax Revenues	\$ 409,326
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 95,100
Bond Principal – 9/1/2022	\$ 105,000
Bond Interest – 3/1/2023	\$ 94,050
Administrative Expenses	\$ 35,868
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 332,368

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2019 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2019
	Issued 2/26/2019
Funding Sources:	
Principal Amount of the Bonds	\$ 5,115,000
Original Issue Premium/(Discount)	\$ 13,203
Underwriter's Discount	\$ (68,181)
Total	\$ 5,060,022
Usage:	
BrookCal Ontario Acquisition Account	\$ 1,876,127
NMC Acquisition Account	\$ 2,621,307
Reserve Account	\$ 295,588
Administrative Expense Account	\$ 40,000
Cost of Issuance Account	\$ 227,000
Total	\$ 5,060,022
Ending Balance	
Account	6/30/2023
Administrative Expense	\$ 220,164
Reserve	\$ 298,943
Total	\$ 519,107

Project Status

The construction and acquisition of facilities is ongoing.

**Community Facilities District No. 40
Emerald Park Facilities**

Location

Community Facilities District No. 40 (Emerald Park Facilities) is located east of Archibald Avenue, west of Broadway Avenue, south of La Avenida Drive and north of Ontario Ranch Road. CFD No. 40 is a Facilities CFD comprised of approximately 24 acres of residential development.

Authorized Facilities and Bonds

CFD No. 40 (Emerald Park Facilities) was formed to finance major public improvements which include fiber optic system facilities, and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Emerald Park Facilities Special Tax Bonds, Series 2020.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 40 (Emerald Park Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 494,374
Total Special Tax Revenues	\$ 494,374
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 123,025
Bond Principal – 9/1/2022	\$ 120,000
Bond Interest – 3/1/2023	\$ 121,225
Administrative Expenses	\$ 40,982
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 407,582

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2020 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2020
	Issued 8/13/2020
Funding Sources:	
Principal Amount of the Bonds	\$ 6,340,000
Original Issue Premium/(Discount)	\$ 663,463
Underwriter's Discount	\$ (79,369)
Total	\$ 6,924,094
Usage:	
BrookCal Ontario Acquisition Account	\$ 3,444,588
NMC Acquisition Account	\$ 2,910,106
Reserve Account	\$ 369,400
Cost of Issuance Account	\$ 200,000
Total	\$ 6,924,094
Ending Balance	
Account	6/30/2023
BrookCal Ontario Acquisition	\$ 1,171,441
NMC Acquisition	\$ 7,379
Administrative Expense	\$ 44,253
Reserve	\$ 373,593
Total	\$ 1,596,666

Project Status

The construction and acquisition of facilities is ongoing.

**Community Facilities District No. 41
Canvas Park Facilities**

Location

Community Facilities District No. 41 (Canvas Park Facilities) is located east of Haven Avenue, west of Hamner Avenue, north of Ontario Ranch Road and south of Chino Avenue. CFD No. 41 is a Facilities CFD comprised of approximately 45 acres of residential development.

Authorized Facilities and Bonds

CFD No. 41 (Canvas Park Facilities) was formed to finance major public improvements which include fiber optic system facilities, and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Canvas Park Facilities Special Tax Bonds, Series 2022.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 41 (Canvas Park Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 905,231
Total Special Tax Revenues	\$ 905,231
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 308,256
Bond Principal – 9/1/2022	\$ 170,000
Bond Interest – 3/1/2023	\$ 273,500
Administrative Expenses	\$ 64,807
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 818,913

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2022 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2022
	Issued 2/10/2022
Funding Sources:	
Principal Amount of the Bonds	\$ 13,845,000
Original Issue Premium/(Discount)	\$ 1,430,783
Underwriter's Discount	\$ (156,588)
Total	\$ 15,119,195
Usage:	
BrookCal Ontario Acquisition Account	\$ 6,000,000
NMC Acquisition Account	\$ 8,069,195
Reserve Account	\$ 793,000
Cost of Issuance Account	\$ 257,000
Total	\$ 15,119,195
Ending Balance	
Account	6/30/2023
BrookCal Ontario Acquisition	\$ 6,186,486
NMC Acquisition	\$ 33,227
Administrative Expense	\$ 71,431
Reserve	\$ 802,002
Total	\$ 7,093,146

Project Status

The construction and acquisition of facilities is ongoing.

**Community Facilities District No. 42
West Haven**

Location

Community Facilities District No. 42 (West Haven) is located east of Turner Avenue, west of Haven Avenue, south of Riverside Drive and north of Schaefer Avenue. CFD No. 42 is a Facilities CFD comprised of approximately 47 acres of residential development.

Authorized Facilities and Bonds

CFD No. 42 (West Haven) was formed to finance major public improvements which include water and recycled water system facilities, sewer system facilities, streets and traffic circulation system facilities, storm drain system facilities, and fiber optic system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The West Haven Special Tax Bonds, Series 2022.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 42 (West Haven) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 580,300
Special Tax- Penalty	\$ 314
Special Tax- Prior	\$ 1,792
Total Special Tax Revenues	\$ 582,406
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 58,469
Bond Interest – 3/1/2023	\$ 172,531
Administrative Expenses	\$ 54,686
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 288,036

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2022 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2022
	Issued 6/30/2022
Funding Sources:	
Principal Amount of the Bonds	\$ 7,085,000
Original Issue Premium/(Discount)	\$ 53,628
Underwriter's Discount	\$ (98,763)
Total	\$ 7,039,865
Usage:	
STG Communities Acquisition Account	\$ 3,724,033
NMC Acquisition Account	\$ 2,624,832
Reserve Account	\$ 457,000
Cost of Issuance Account	\$ 234,000
Total	\$ 7,039,865
Ending Balance	
Account	6/30/2023
STG Communities Acquisition	\$ 3,836,773
NMC Acquisition	\$ 2,932,544
Administrative Expense	\$ 53,561
Reserve	\$ 462,188
Total	\$ 7,285,066

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 43 Park Place Facilities Phase IV

Location

Community Facilities District No. 43 (Park Place Facilities Phase IV) is located east of Parkplace Avenue, west of Haven Avenue, south of Eucalyptus Avenue and north of Parkview Street. CFD No. 43 is a Facilities CFD comprised of approximately 60 acres of residential development.

Authorized Facilities and Bonds

CFD No. 43 (Park Place Facilities Phase IV) was formed to finance major public improvements which include fiber optic system facilities, and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Park Place Facilities Phase IV Special Tax Bonds, Series 2020.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 43 (Park Place Facilities Phase IV) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 1,072,951
Special Tax- Penalty	\$ 5,377
Special Tax- Prior	\$ 25,815
Total Special Tax Revenues	\$ 1,104,143
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 306,250
Bond Principal – 9/1/2022	\$ 300,000
Bond Interest – 3/1/2023	\$ 300,250
Administrative Expenses	\$ 95,462
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 1,004,312

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2020 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2020
	Issued 7/30/2020
Funding Sources:	
Principal Amount of the Bonds	\$ 15,795,000
Original Issue Premium/(Discount)	\$ 1,451,279
Underwriter's Discount	\$ (174,619)
Total	\$ 17,071,660
Usage:	
SL Ontario Acquisition Account	\$ 5,227,828
NMC Acquisition Account	\$ 10,718,331
Reserve Account	\$ 912,500
Cost of Issuance Account	\$ 213,000
Total	\$ 17,071,660
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 18,385
City Facilities	\$ 1,018,034
Administrative Expense	\$ 46,469
Reserve	\$ 922,555
Total	\$ 2,005,443

Project Status

The construction and acquisition of facilities is ongoing.

**Community Facilities District No. 46
Avenue 176 Facilities**

Location

Community Facilities District No. 46 (Avenue 176 Facilities) is located east of Archibald Avenue, west of Turner Avenue, south of La Avenida Drive and north of Ontario Ranch Road. CFD No. 46 is a Facilities CFD comprised of approximately 37 acres of residential development.

Authorized Facilities and Bonds

CFD No. 46 (Avenue 176 Facilities) was formed to finance major public improvements which include fiber optic system facilities, and streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Avenue 176 Facilities Special Tax Bonds, Series 2021.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 46 (Avenue 176 Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 540,058
Special Tax- Penalty	\$ 1,920
Special Tax- Prior	\$ 11,486
Total Special Tax Revenues	\$ 553,464
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 141,275
Bond Principal – 9/1/2022	\$ 130,000
Bond Interest – 3/1/2023	\$ 139,325
Administrative Expenses	\$ 99,272
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 512,222

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2021 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Sources and Uses of Bond Proceeds	Series 2021
	Issued 5/13/2021
Funding Sources:	
Principal Amount of the Bonds	\$ 7,130,000
Original Issue Premium/(Discount)	\$ 878,991
Underwriter's Discount	\$ (88,969)
Total	\$ 7,920,022
Usage:	
Lennar Acquisition Account	\$ 1,291,641
NMC Acquisition Account	\$ 5,974,981
Reserve Account	\$ 414,400
Cost of Issuance Account	\$ 239,000
Total	\$ 7,920,022
Ending Balance	
Account	6/30/2023
Lennar Acquisition	\$ 1,707,596
NMC Acquisition	\$ 23,772
Administrative Expense	\$ 77,035
Reserve	\$ 419,104
Total	\$ 2,227,507

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 53 Tevelde Facilities

Location

Community Facilities District No. 53 (Tevelde Facilities) is located east of Cucamonga Channel, west of Archibald Avenue, south of Eucalyptus Avenue, and north of Merrill Avenue. CFD No. 53 is a Facilities CFD comprised of approximately 87 acres of residential development.

Authorized Facilities and Bonds

CFD No. 53 (Tevelde Facilities) was formed to finance major public improvements which include water and recycled water system facilities, streets and traffic circulation system facilities, storm drain system facilities, and fiber optic system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Tevelde Facilities Special Tax Bonds, Series 2021.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 53 (Tevelde Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 1,474,336
Special Tax- Penalty	\$ 1,513
Special Tax- Prior	\$ 10,593
Total Special Tax Revenues	\$ 1,486,442
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 429,100
Bond Interest – 3/1/2023	\$ 429,100
Administrative Expenses	\$ 168,828
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 1,029,378

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2021 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2021
	Issued 8/26/2021
Funding Sources:	
Principal Amount of the Bonds	\$ 21,455,000
Original Issue Premium/(Discount)	\$ 3,172,006
Underwriter's Discount	\$ (229,988)
Total	\$ 24,397,018
Usage:	
LS-Ontario Acquisition Account	\$ 4,579,246
NMC Acquisition Account	\$ 18,302,372
Reserve Account	\$ 1,265,400
Cost of Issuance Account	\$ 250,000
Total	\$ 24,397,018
Ending Balance	
Account	6/30/2023
LS-Ontario Acquisition	\$ 2,235
NMC Acquisition	\$ 115,080
Administrative Expense	\$ 32,071
Reserve	\$ 1,279,765
Total	\$ 1,429,151

Project Status

The construction and acquisition of facilities is ongoing.

Community Facilities District No. 54
Esperanza Facilities

Location

Community Facilities District No. 54 (Esperanza Facilities) is located west of Hamner Avenue, east of Mill Creek Avenue, south of Chatham Street and north of Eucalyptus Avenue. CFD No. 54 is a Facilities CFD comprised of approximately 26 acres of residential development.

Authorized Facilities and Bonds

CFD No. 54 (Esperanza Facilities) was formed to finance major public improvements which include streets and traffic circulation system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Esperanza Facilities Special Tax Bonds, Series 2022.

Funds Collected and Expended

The table below shows the amount of special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 54 (Esperanza Facilities) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 468,539
Special Tax- Penalty	\$ 1,585
Special Tax- Prior	\$ 7,953
Total Special Tax Revenues	\$ 478,077
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 84,573
Bond Interest – 3/1/2023	\$ 139,663
Administrative Expenses	\$ 41,326
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 267,912

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2022 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2022
	Issued 5/12/2022
Funding Sources:	
Principal Amount of the Bonds	\$ 6,135,000
Original Issue Premium/(Discount)	\$ 83,830
Underwriter's Discount	\$ (81,913)
Total	\$ 6,136,918
Usage:	
GDC/CDG Esperanza Acquisition Account	\$ 859,769
NMC Acquisition Account	\$ 4,653,724
Reserve Account	\$ 381,425
Cost of Issuance Account	\$ 242,000
Total	\$ 6,136,918
Ending Balance	
Account	6/30/2023
GDC/CDG Esperanza Acquisition	\$ 886,424
NMC Acquisition	\$ 139,453
Administrative Expense	\$ 66,511
Reserve	\$ 385,755
Total	\$ 1,478,143

Project Status

The construction and acquisition of facilities is ongoing.

City of Ontario
Summary of Facilities Community Facilities Districts
Special Taxes Levied and Expended for Fiscal Year 2022-23
(As Required by CA Govt. Code Section 50075.3 and 53411)

CFD No.	CFD Name	Fund	2022-23	2022-23	2022-23	2022-23 Total	Debt Service	Trustee		
			Special Tax Current	Special Tax Penalty	Special Tax Prior	Special Tax Revenue		Administrative Expenses	Administrative Expense	2022-23 Total Expenditures
13	California Commerce Center- Phase IV	8610	\$ 308,437	\$ -	\$ -	\$ 308,437	\$ 260,500	\$ 31,206	\$ 2,350	\$ 294,056
24	Park Place Facilities Phase I	8620	\$ 1,065,550	\$ 3,723	\$ 17,565	\$ 1,086,838	\$ 988,468	\$ 72,535	\$ 2,100	\$ 1,063,103
25	Park Place Facilities Phase II	8620	\$ 652,302	\$ 505	\$ 4,229	\$ 657,036	\$ 520,676	\$ 50,732	\$ 2,350	\$ 573,758
26	Park Place Facilities Phase III	8620	\$ 671,048	\$ 518	\$ 2,205	\$ 673,771	\$ 534,200	\$ 51,723	\$ 2,350	\$ 588,273
28	New Haven Facilities - Area A	8620	\$ 683,344	\$ 394	\$ 3,027	\$ 686,765	\$ 555,994	\$ 52,108	\$ 2,500	\$ 610,602
30	New Haven Facilities - Area B	8620	\$ 960,912	\$ 421	\$ 2,597	\$ 963,930	\$ 790,218	\$ 68,020	\$ 2,350	\$ 860,588
33	Archibald/Schaefer - Facilities	8620	\$ 500,106	\$ -	\$ -	\$ 500,106	\$ 371,150	\$ 41,317	\$ 2,350	\$ 414,817
34	Countryside Phase 1 North - Facilities	8620	\$ 538,460	\$ 264	\$ 1,391	\$ 540,115	\$ 451,881	\$ 43,452	\$ 2,350	\$ 497,683
38	Park & Turner NE Facilities	8620	\$ 793,266	\$ 157	\$ 1,362	\$ 794,785	\$ 644,818	\$ 58,527	\$ 2,350	\$ 705,695
39	New Haven Facilities - Area C	8620	\$ 404,699	\$ 532	\$ 4,095	\$ 409,326	\$ 294,150	\$ 35,868	\$ 2,350	\$ 332,368
40	Emerald Park Facilities	8620	\$ 494,374	\$ -	\$ -	\$ 494,374	\$ 364,250	\$ 40,982	\$ 2,350	\$ 407,582
41	Canvas Park Facilities	8620	\$ 905,231	\$ -	\$ -	\$ 905,231	\$ 751,756	\$ 64,807	\$ 2,350	\$ 818,913
42	West Haven	8620	\$ 580,300	\$ 314	\$ 1,792	\$ 582,406	\$ 231,000	\$ 54,686	\$ 2,350	\$ 288,036
43	Park Place Facilities Phase IV	8620	\$ 1,072,951	\$ 5,377	\$ 25,815	\$ 1,104,143	\$ 906,500	\$ 95,462	\$ 2,350	\$ 1,004,312
46	Avenue 176 Facilities	8620	\$ 540,058	\$ 1,920	\$ 11,486	\$ 553,464	\$ 410,600	\$ 99,272	\$ 2,350	\$ 512,222
53	Tevelde Facilities	8620	\$ 1,474,336	\$ 1,513	\$ 10,593	\$ 1,486,442	\$ 858,200	\$ 168,828	\$ 2,350	\$ 1,029,378
54	Esperanza Facilities	8620	\$ 468,539	\$ 1,585	\$ 7,953	\$ 478,077	\$ 224,236	\$ 41,326	\$ 2,350	\$ 267,912
Total			\$ 12,113,913	\$ 17,223	\$ 94,110	\$ 12,225,246	\$ 9,158,597	\$ 1,070,851	\$ 39,850	\$ 10,269,298

Ontario Services and Facilities CFDs



Community Facilities District No. 31 Carriage House / Amberly Lane

Location

Community Facilities District No. 31 (Carriage House / Amberly Lane) is located east of Turner Avenue, west of Haven Avenue, south of Chino Avenue and north of Schaefer Avenue. CFD No. 31 is a combination Facilities (Special Tax A) and Services (Special Tax B) CFD comprised of approximately 31 acres of residential development, which also provides for ongoing City Services.

Authorized Facilities and Bonds

CFD No. 31 (Carriage House / Amberly Lane) was formed to finance major public improvements which include water and recycled water system facilities, streets and traffic circulation system facilities, and fiber optic system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Carriage House / Amberly Lane Special Tax Bonds, Series 2017.

Special Tax A Funds Collected and Expended¹

The table below shows the amount of facilities special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 31 (Carriage House / Amberly Lane) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 392,971
Total Special Tax Revenues	\$ 392,971
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 100,371
Bond Principal – 9/1/2022	\$ 110,000
Bond Interest – 3/1/2023	\$ 98,171
Administrative Expenses	\$ 34,610
Trustee Administrative Expense	\$ 2,850
Total Expenditures	\$ 346,002

¹Special Tax A- Facilities

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2017 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2017
	Issued 8/24/2017
Funding Sources:	
Principal Amount of the Bonds	\$ 5,075,000
Original Issue Premium/(Discount)	\$ 305,418
Underwriter's Discount	\$ (63,438)
Total	\$ 5,316,981
Usage:	
Lennar Acquisition Account	\$ 1,123,455
NMC Acquisition Account	\$ 3,687,388
Reserve Account	\$ 311,343
Cost of Issuance Account	\$ 194,796
Total	\$ 5,316,981
Ending Balance	
Account	6/30/2023
NMC Acquisition	\$ 1,299
Administrative Expense	\$ 269,542
Reserve	\$ 311,343
Total	\$ 582,184

Project Status

The construction and acquisition of facilities is ongoing.

Special Tax B Funds Collected and Expended²

The table below shows the amount of special taxes collected and the expenditures made to fund the Special Districts Cost of Services and incidental expenses of CFD No. 31 (Carriage House / Amberly Lane) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 206,408
Total Special Tax Revenues	\$ 206,408
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 192,239
Administrative Expenses	\$ 52,861
Total Expenditures	\$ 245,100

² Special Tax B- Services

Project Status

This CFD provides for ongoing City Services.

Community Facilities District No. 45 Northpark and Countryside

Location

Community Facilities District No. 45 (Northpark and Countryside) is located west of Turner Avenue, east of Cucamonga Creek Channel, south of Riverside Drive and north of Parkview Street. CFD No. 45 is a combination Facilities (Special Tax A) and Services (Special Tax B) CFD comprised of approximately 46 acres of residential development, which also provides for ongoing City Services.

Authorized Facilities and Bonds

CFD No. 45 (Northpark and Countryside) was formed to finance major public improvements which include fiber optic system facilities, streets and traffic circulation system facilities, and storm drain facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Northpark and Countryside Special Tax Bonds, Series 2020.

Special Tax A Funds Collected and Expended¹

The table below shows the amount of facilities special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 45 (Northpark and Countryside) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 635,019
Special Tax- Penalty	\$ 1,093
Special Tax- Prior	\$ 7,999
Total Special Tax Revenues	\$ 644,111
FY 2022-23 Expenditures	
Bond Interest – 9/1/2022	\$ 167,050
Bond Principal – 9/1/2022	\$ 165,000
Bond Interest – 3/1/2023	\$ 164,575
Administrative Expenses	\$ 49,072
Trustee Administrative Expense	\$ 2,350
Total Expenditures	\$ 548,047

¹Special Tax A- Facilities

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2020 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2020
	Issued 7/30/2020
Sources:	
Principal Amount of the Bonds	\$ 9,000,000
Original Issue Premium/(Discount)	\$ 625,340
Underwriter's Discount	\$ (107,869)
Total	\$ 9,517,471
Usage:	
KB Home Acquisition Account	\$ 1,811,371
NMC Acquisition Account	\$ 6,964,100
Reserve Account	\$ 504,000
Cost of Issuance Account	\$ 238,000
Total	\$ 9,517,471
Ending Balance	
Account	6/30/2023
KB Home Acquisition	\$ 1,388,766
NMC Acquisition	\$ 9,800
Administrative Expense	\$ 50,189
Reserve	\$ 509,721
Total	\$ 1,958,476

Project Status

The construction and acquisition of facilities is ongoing.

Special Tax B Funds Collected and Expended²

The table below shows the amount of special taxes collected and the expenditures made to fund the Special Districts Cost of Services and incidental expenses of CFD No. 45 (Northpark and Countryside) from July 1, 2022 through June 30, 2023. This CFD provides for ongoing City Services.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 344,974
Special Tax- Penalty	\$ 632
Special Tax- Prior	\$ 4,682
Total Special Tax Revenues	\$ 350,288
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 304,790
Administrative Expenses	\$ 57,411
Total Expenditures	\$ 362,201

² Special Tax B- Services

Project Status

This CFD provides for ongoing City Services.

**Community Facilities District No. 55
Parklane**

Location

Community Facilities District No. 55 (Parklane) is located west of Haven Avenue, east of Monarch Place, south of Parkview Street and north of Merrill Avenue. CFD No. 55 is a combination Facilities (Special Tax A) and Services (Special Tax B) CFD comprised of approximately 52 acres of residential development, which also provides for ongoing City Services.

Authorized Facilities and Bonds

CFD No. 55 (Parklane) was formed to finance major public improvements which include water and recycled water system facilities, streets and traffic circulation system facilities, and fiber optic system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Parklane Special Tax Bonds, Series 2022.

Special Tax A Funds Collected and Expended¹

The table below shows the amount of facilities special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 55 (Parklane) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 559,722
Special Tax- Penalty	\$ 281
Special Tax- Prior	\$ 1,940
Total Special Tax Revenues	\$ 561,943
FY 2022-23 Expenditures	
Bond Interest – 3/1/2023	\$ 100,474
Administrative Expenses	\$ 53,072
Total Expenditures	\$ 153,546

¹Special Tax A- Facilities

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2022 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds	Series 2022
	Issued 12/14/2022
Funding Sources:	
Principal Amount of the Bonds	\$ 9,395,000
Original Issue Premium/(Discount)	\$ 126,402
Underwriter's Discount	\$ (121,375)
Total	\$ 9,400,027
Usage:	
Lennar Acquisition Account	\$ 4,018,031
NMC Acquisition Account	\$ 4,526,746
Reserve Account	\$ 608,250
Cost of Issuance Account	\$ 247,000
Total	\$ 9,400,027
Ending Balance	
Account	6/30/2023
Lennar Acquisition	\$ 4,097,800
NMC Acquisition	\$ 4,718,862
Administrative Expense	\$ 45,508
Reserve	\$ 615,154
Total	\$ 9,477,324

Project Status

The construction and acquisition of facilities is ongoing.

Special Tax B Funds Collected and Expended²

The table below shows the amount of special taxes collected and the expenditures made to fund the Special Districts Cost of Services and incidental expenses of CFD No. 55 (Parklane) from July 1, 2022 through June 30, 2023. This CFD provides for ongoing City Services.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 239,606
Special Tax- Penalty	\$ 113
Special Tax- Prior	\$ 780
Total Special Tax Revenues	\$ 240,499
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 185,197
Administrative Expenses	\$ 53,918
Total Expenditures	\$ 239,115

² Special Tax B- Services

Project Status

This CFD provides for ongoing City Services.

**Community Facilities District No. 56
Parkside/La Avenida**

Location

Community Facilities District No. 56 (Parkside/La Avenida) is relegated to three separate zone locations: Zone 1 is located south of Schaefer Avenue, east of Archibald Avenue, west of Turner Avenue and north of La Avenida Drive; Zone 2 is located south of Edison Avenue, east of Cucamonga Creek Channel, west of Archibald Avenue and north of Eucalyptus Avenue; Zone 3 is located south of Merrill Avenue, west of Haven Avenue, east of Archibald Avenue and north of the County Line Channel. CFD No. 56 is a combination Facilities (Special Tax A) and Services (Special Tax B) CFD comprised of approximately 51 acres of residential development, which also provides for ongoing City Services.

Authorized Facilities and Bonds

CFD No. 56 (Parkside/La Avenida) was formed to finance major public improvements which include street improvements, water and sewer facilities, storm drain facilities and other public infrastructure improvements for the benefit of residents within the district. The District plans to issue the Parkside/La Avenida Special Tax Bonds in December 2023.

Special Tax A Funds Collected and Expended¹

The table below shows the amount of facilities special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 56 (Parkside/La Avenida) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 648,579
Total Special Tax Revenues	\$ 648,579
FY 2022-23 Expenditures	
Administrative Expenses	\$ 48,071
Total Expenditures	\$ 48,071

¹Special Tax A- Facilities

Sources and Uses of Special Tax

The amounts levied pay the administrative expenses, and remaining facilities eligible to be financed for the District. Because the bonds to finance the public facilities have not yet been issued, the money collected for Direct Funding of Facilities is held with the City until bond issuance.

Project Status

Bonds will be issued December 7th of 2023, the construction and acquisition of facilities is ongoing.

Special Tax B Funds Collected and Expended²

The table below shows the amount of special taxes collected and the expenditures made to fund the Special Districts Cost of Services and incidental expenses of CFD No. 56 (Parkside/La Avenida) from July 1, 2022 through June 30, 2023. This CFD provides for ongoing City Services.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 226,644
Total Special Tax Revenues	\$ 226,644
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 171,845
Administrative Expenses	\$ 54,799
Total Expenditures	\$ 226,644

² Special Tax B- Services

Project Status

This CFD provides for ongoing City Services.

**Community Facilities District No. 57
Neuhouse**

Location

Community Facilities District No. 57 (Neuhouse) is located west of Mill Creek Avenue, east of Haven Avenue, generally north of Peckham Paseo and south of Chino Avenue. CFD No. 57 is a combination Facilities (Special Tax A) and Services (Special Tax B) CFD comprised of approximately 30 acres of residential development, which also provides for ongoing City Services.

Authorized Facilities and Bonds

CFD No. 57 (Neuhouse) was formed to finance major public improvements which water and recycled water system facilities, sewer system facilities, storm drain system facilities, streets and traffic circulation system facilities, and fiber optic system facilities improvements for the benefit of residents within the district. The District has one series of bonds: The Neuhouse Special Tax Bonds, Series 2022.

Special Tax A Funds Collected and Expended¹

The table below shows the amount of facilities special taxes collected and the expenditures made to fund the authorized facilities and incidental expenses of CFD No. 57 (Neuhouse) from July 1, 2022 through June 30, 2023.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 852,491
Total Special Tax Revenues	\$ 852,491
FY 2022-23 Expenditures	
Bond Interest – 3/1/2023	\$ 280,286
Administrative Expenses	\$ 61,836
Total Expenditures	\$ 342,122

¹Special Tax A- Facilities

Original Funding Sources and Usage of Bond Proceeds

The following table shows the Original Funding Sources and Usage of the Series 2022 Bond Proceeds, and the June 30, 2023 ending account balances. The amounts levied pay the administrative expenses, debt service (principal and interest) and future infrastructure improvements funded or constructed by the City.

Original Funding Sources and Usage of Bond Proceeds		Series 2022
		Issued 9/15/2022
Funding Sources:		
Principal Amount of the Bonds		\$ 12,915,000
Original Issue Premium/(Discount)		\$ 66,247
Underwriter's Discount		\$ (155,563)
Total		\$ 12,825,684
Usage:		
LS-Ontario II Acquisition Account		\$ 5,215,246
NMC Acquisition Account		\$ 6,541,888
Reserve Account		\$ 818,550
Cost of Issuance Account		\$ 250,000
Total		\$ 12,825,684
Ending Balance		
Account		6/30/2023
LS-Ontario II Acquisition		\$ 5,356,220
NMC Acquisition		\$ 6,841,293
Administrative Expense		\$ 20,541
Reserve		\$ 827,842
Total		\$ 13,045,896

Project Status

The construction and acquisition of facilities is ongoing.

Special Tax B Funds Collected and Expended²

The table below shows the amount of special taxes collected and the expenditures made to fund the Special Districts Cost of Services and incidental expenses of CFD No. 57 (Neuhouse) from July 1, 2022 through June 30, 2023. This CFD provides for ongoing City Services.

Description	Amount
FY 2022-23 Special Tax	
Special Tax- Current	\$ 376,911
Total Special Tax Revenues	\$ 376,911
FY 2022-23 Expenditures	
Special Districts Cost of Services	\$ 315,034
Administrative Expenses	\$ 58,459
Total Expenditures	\$ 373,493

² Special Tax B- Services

Project Status

This CFD provides for ongoing City Services.

City of Ontario
Summary of Services/Facilities Community Facilities Districts
Special Taxes Levied and Expended for Fiscal Year 2022-23
(As Required by CA Govt. Code Section 50075.3 and/or 53411)

CFD No.	CFD Name	2022-23 Fund	2022-23	2022-23	2022-23	2022-23	Debt Service	Administrative Expenses	Trustee Administrative Expenses	Special Districts Cost of Services	2022-23 Total Expenditures
			Special Tax Current	Special Tax Penalty	Special Tax Prior	Special Tax Revenue					
31-A	Carriage House / Amberly Lane - A	8620	\$ 392,971	\$ -	\$ -	\$ 392,971	\$ 308,542	\$ 34,610	\$ 2,850	\$ -	\$ 346,002
31-B	Carriage House / Amberly Lane - B	2920	\$ 206,408	\$ -	\$ -	\$ 206,408	\$ -	\$ 52,861	\$ -	\$ 192,239	\$ 245,100
45-A	Northpark and Countryside - A	8620	\$ 635,019	\$ 1,093	\$ 7,999	\$ 644,111	\$ 496,625	\$ 49,072	\$ 2,350	\$ -	\$ 548,047
45-B	Northpark and Countryside - B	2920	\$ 344,974	\$ 632	\$ 4,682	\$ 350,288	\$ -	\$ 57,411	\$ -	\$ 304,790	\$ 362,201
55-A	Parklane - A	8620	\$ 559,722	\$ 281	\$ 1,940	\$ 561,943	\$ 100,474	\$ 53,072	\$ -	\$ -	\$ 153,546
55-B	Parklane - B	2920	\$ 239,606	\$ 113	\$ 780	\$ 240,499	\$ -	\$ 53,918	\$ -	\$ 185,197	\$ 239,115
56-A	Parkside/La Avenida - A	8620	\$ 648,579	\$ -	\$ -	\$ 648,579	\$ -	\$ 48,071	\$ -	\$ -	\$ 48,071
56-B	Parkside/La Avenida - B	2920	\$ 226,644	\$ -	\$ -	\$ 226,644	\$ -	\$ 54,799	\$ -	\$ 171,845	\$ 226,644
57-A	Neuhouse - A	8620	\$ 852,491	\$ -	\$ -	\$ 852,491	\$ 280,286	\$ 61,836	\$ -	\$ -	\$ 342,122
57-B	Neuhouse - B	2920	\$ 376,911	\$ -	\$ -	\$ 376,911	\$ -	\$ 58,459	\$ -	\$ 315,034	\$ 373,493
Total			\$4,483,325	\$ 2,119	\$ 15,401	\$ 4,500,845	\$ 1,185,927	\$ 524,109	\$ 5,200	\$ 1,169,105	\$ 2,884,341