



CITY OF CALIMESA
PUBLIC SERVICES COMMUNITY
FACILITIES DISTRICT NO. 1
(LAW ENFORCEMENT, FIRE, PARAMEDIC,
AND PARK MAINTENANCE)

SPECIAL TAX ACCOUNTABILITY REPORT
FISCAL YEAR 2021/2022

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BACKGROUND

The Local Agency Special Tax and Bond Accountability Act (“Accountability Act”) was enacted by California State Legislature through Senate Bill 165 to provide accountability measures for any local special tax and/or bond measure subject to voter approval on or after January 1, 2001. According to the requirements of the Accountability Act (*Sections 50075.1 and 53410 of the Government Code of the State of California*), an annual report must be filed by the local agency levying a special tax and/or issuing a bond measure by January 1, commencing January 1, 2002 and each year thereafter and shall contain a description of the following:

- (1) The amount of funds collected and expended.
- (2) The status of any project required or authorized to be funded by the special tax measure.

This report (“Accountability Report”) is being prepared for the Public Services Community Facilities District No. 1 (Law Enforcement, Fire, Paramedic and Park Maintenance Services) (“PSCFD No. 1”) of the City of Calimesa (“City”) for fiscal year ended June 30, 2022 pursuant to and in accordance with the requirements outlined in the Accountability Act.

I. SUMMARY

On September 18, 2006, the City Council (“Council”) of the City established the PSCFD No. 1 pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”). PSCFD No. 1 is authorized to levy a special tax to generally provide for law enforcement, fire, paramedic and park maintenance services (“Services”). Services costs that can be funded by PSCFD No. 1 include, but are not limited to (1) police protection services, (2) fire protection/paramedic services, and (3) park maintenance services that are in addition to those provided in the territory within PSCFD No. 1 prior to the formation of PSCFD No. 1 and (4) the incidental expenses related to financing, forming and administering PSCFD No. 1. The authorized costs of services include the costs of labor, material, administration, personnel, equipment and utilities.

II. SPECIAL TAX COLLECTIONS AND EXPENDITURES

The table below provides a summary of the Special Taxes received, interest accrued, transfers and expenditures within PSCFD No. 1 for the fiscal year specified.

DESCRIPTION	AMOUNT
BEGINNING BALANCE AS OF JULY 1, 2021	\$382,828.12
<i>Sources of Funds</i>	
Special Tax Receipts	\$735,044.08
Interest Accrued	1,759.79
<i>Subtotal: Sources</i>	<i>\$736,803.87</i>
<i>Uses of Funds</i>	
Administrative Expenses	(\$10,506.44)
Public Safety Services	(650,000.00)
<i>Subtotal: Uses</i>	<i>(\$660,506.44)</i>
ENDING BALANCE AS OF JUNE 30, 2022	\$459,125.55