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# Westside Union School District

Community Facilities District No. 2005-2

Annual Special Tax Report

*Fiscal Year 2016/2017*

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December 1, 2016



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## INTRODUCTION

Community Facilities District No. 2005-2 (“CFD No. 2005-2”) of the Westside Union School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982” as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 2005-2 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 2005-2 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2016/2017. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Indenture, dated July 1, 2015 between the School District and Zions First National Bank, NA acting as Fiscal Agent (the “Fiscal Agent”).

This Report is organized into the following Sections:

### **Section I – CFD Background**

Section I provides background information relating to the formation of CFD No. 2005-2 and the long-term obligations issued to finance the Authorized Facilities.

### **Section II – Fiscal Year 2015/2016 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2015/2016 and an accounting of the remaining collections.

### **Section III – Fund and Account Balances**

Section III examines the financial activity within the funds and accounts associated with CFD No. 2005-2.

### **Section IV – Senate Bill 165**

Section IV provides information required under Senate Bill 165 (“SB 165”) regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 2005-2 for Fiscal Year 2015/2016.

## **Section V – Minimum Annual Special Tax Requirement**

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 2005-2 for Fiscal Year 2016/2017.

## **Section VI – Special Tax Classification**

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2005-2.

## **Section VII – Fiscal Year 2016/2017 Special Tax Levy**

Section VII provides the Fiscal Year 2016/2017 Special Tax levy based on updated Special Tax classifications and the Minimum Annual Special Tax Requirement.

## I. CFD BACKGROUND

This Section provides background information regarding the formation of CFD No. 2005-2 and the bonds issued to fund the Authorized Facilities.

### A. Location

CFD No. 2005-2 is noncontiguous and contains Tract No. 060198 and 061123. Tract No. 060198 is the westerly site is located at the southeast corner of Avenue M-8 and 45th St. West. Tract No. 061123 is the easterly site is located at the southwest corner of Avenue M-8 and 35th St. West. This location is in the southerly part of the City of Lancaster (the “City”), with portions of unincorporated Los Angeles County (the “County”) area to the northwest, west, south and east and the City of Palmdale within 1 mile to the south. For reference, the boundary map of CFD No. 2005-2 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

### B. Formation

CFD No. 2005-2 was formed and established by the School District on November 15, 2005, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of CFD No. 2005-2, and a landowner election at which the qualified electors of CFD No. 2005-2 authorized the CFD No. 2005-2 to incur bonded indebtedness in an amount not to exceed \$7,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2005-2 was also formed in connection with a School Facilities Impact Mitigation Agreement approved on October 4, 2005 (the “Mitigation Agreement”), by and between the CFD No. 2005-2 and Pulte Home Corporation, as the owner and developer of the property (“Developer”).

CFD No. 2005-2 was formed to finance the acquisition/construction of school facilities that will directly or indirectly serve students generated from residential units constructed within CFD No. 2005-2. In addition, the CFD No. 2005-2 financed the fees of the Los Angeles County Sanitation District and fees of the Quartz Hill Water Works District. The Mitigation Agreement establishes the

terms by which CFD No. 2005-2 will finance all or a portion of such facilities and fees associated with the anticipated development within CFD No. 2005-2.

The table below provides information related to the formation of CFD No. 2005-2.

**CFD Formation**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	October 4, 2005	06-12
Resolution to Incur Bonded Indebtedness	October 4, 2005	06-13
Resolution of Formation	November 15, 2005	06-20
Resolution of Necessity	November 15, 2005	06-21
Resolution Calling Election	November 15, 2005	06-22
Ordinance Levying Special Taxes	November 15, 2005	06-23

A Notice of Special Tax Lien was recorded in the real property records of Los Angeles County on December 12, 2005, as Document No. 05-3046379 on all property within CFD No. 2005-2.

**C. Bonds**

**Series 2006 Special Tax Bonds**

On December 5, 2006 the Series 2006 Special Tax Bonds of the Westside Union School District Community Facilities District No. 2005-2 (the “2006 Bonds”) were issued in the amount of \$3,770,000. The 2006 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated November 1, 2006, and the Act. The 2006 Bonds were issued to fund the Authorized Facilities of CFD No. 2005-2, fund a reserve fund for the 2006 Bonds, fund capitalized interest on the 2006 Bonds through September 1, 2007, pay certain administrative expense of CFD No. 2005-2 and pay the costs of issuing the 2006 Bonds. For more information regarding the use of the 2006 Bond

proceeds and the Authorized Facilities constructed please see Section IV of this Report.

### **2015 Special Tax Bonds**

On July 31, 2015 the 2015 Special Tax Bonds of the Westside Union School District Community Facilities District No. 2005-2 (“2015 Bonds”) were issued in the amount of \$3,641,920. The 2015 Bonds were authorized and issued under and subject to the terms of the Indenture, dated July 1, 2015, and the Act. The 2015 Bonds were issued to refund all of the outstanding 2006 Bonds on September 1, 2015 for interest savings, fund additional Authorized Facilities in the amount of \$3,063.96 and pay the costs of issuing the 2015 Bonds. For more information regarding the use of the 2015 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

The 2015 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 2005-2 according to the RMA. A copy of the debt service schedule of the 2015 Bonds is included as Exhibit D.



## II. FISCAL YEAR 2015/2016 ANNUAL SPECIAL TAX LEVY

Each Fiscal Year, CFD No. 2005-2 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2015/2016.

### A. Special Tax Levy

The Special Tax levy for Fiscal Year 2015/2016 is summarized by Special Tax classification in the table below.

#### Fiscal Year 2015/2016 Annual Special Tax Levy

Zone	Tax Class	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	1	< 3,000	18 Units	\$1,884.82 per Unit	\$33,926.76
1	2	3,000 - 3,300	0 Units	\$1,952.64 per Unit	0.00
1	3	3,301 - 3,600	27 Units	\$2,020.40 per Unit	54,550.80
1	4	> 3,600	22 Units	\$2,110.78 per Unit	46,437.16
1	Undeveloped	N/A	0.00 Acres	\$0.00 per Acre	0.00
<b>Subtotal Zone 1</b>			<b>81 Units</b>	<b>N/A</b>	<b>\$134,914.72</b>
2	1	< 2,850	33 Units	\$1,912.58 per Unit	\$63,115.14
2	2	2,850 - 3,100	0 Units	\$1,981.10 per Unit	0.00
2	3	3,101 - 3,500	16 Units	\$2,049.68 per Unit	32,794.88
2	4	3,501 - 3,800	23 Units	\$2,141.08 per Unit	49,244.84
2	Undeveloped	N/A	0.00 Acres	\$0.00 per Acre	0.00
<b>Subtotal Zone 2</b>			<b>75 Units</b>	<b>N/A</b>	<b>\$145,154.86</b>
<b>Total</b>			<b>139 Units</b>		<b>\$280,069.58</b>

## B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2005-2, as of June 30, 2016, for Fiscal Year 2015/2016 and prior Fiscal Years are summarized in the table below. Based on the Foreclosure Covenant outlined in the Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2015/2016 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

### CFD No. 2005-2 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2016	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2010/2011	\$241,540.70	0	\$241,540.70	\$0.00	0.00%	\$0.00	0.00%
2011/2012	258,740.62	2	256,818.33	1,922.29	0.74%	0.00	0.00%
2012/2013	263,915.56	1	261,897.96	2,017.60	0.76%	0.00	0.00%
2013/2014	269,193.30	2	267,193.86	1,999.44	0.74%	0.00	0.00%
2014/2015	274,577.52	0	274,577.52	0.00	0.00%	0.00	0.00%
2015/2016	280,069.58	1	279,044.74	1,024.84	0.37%	1,024.84	0.37%

### III. FUND AND ACCOUNT ACTIVITY AND BALANCES

Special Taxes are collected by the Los Angeles County Tax Collector as part of the regular property tax bills. Once received by the Los Angeles County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2015 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2005-2.

#### A. Trustee Accounts

Funds and accounts associated with the 2015 Bonds are currently being held the Fiscal Agent. These funds and accounts were established pursuant to the Indenture, dated July 1, 2015, between the School District and the Fiscal Agent and executed in association with the 2015 Bonds.

The balances, as of June 30, 2016, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the following table. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2015/2016.

**Fund and Account Balances  
as of June 30, 2016**

Account Name	Account Number	Balance
Special Tax Fund	9315807A	\$1,185.87
Bond Fund	9315807B	0.00
Community Facilities Fund	9315807E	3,064.76
Administrative Expense Fund	9315807I	33,504.72
Cost of Issuance Fund	9315807J	0.00
Community Facilities Subaccount	9315807K	0.00
Cost of Issuance Subaccount	9315807L	0.00
<b>Total</b>		<b>\$37,755.35</b>

#### B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2005-2 are limited based on the restrictions as described within the Indenture. The table below presents the sources and uses of funds for CFD No. 2005-2 from July 1, 2015 through June 30, 2016. For a more detailed description of the sources and uses of funds please refer to Section 4 of the Indenture.

**Fiscal Year 2015/2016  
Sources and Uses of Funds**

<b>Sources</b>	
Bond Proceeds <sup>[1]</sup>	\$3,641,920.00
Annual Special Tax Receipts	112,337.61
Investment Earnings	32.86
Transfer from Previous Bonds <sup>[2]</sup>	385,855.56
<b>Total</b>	<b>\$4,140,146.03</b>
<b>Uses</b>	
Interest Payments	(\$89,225.02)
Principal Payments	(0.00)
Authorized Facilities	(340,013.33)
Administrative Expenses <sup>[3]</sup>	(97,752.33)
Escrow Fund <sup>[4]</sup>	(3,575,400.00)
<b>Total</b>	<b>(\$4,102,390.68)</b>
<p>[1] Proceeds generated from the issuance of the 2015 Bonds.            [2] Remaining fund balances associated with the 2006 Bonds.            [3] Includes \$69,988.09 of the costs associated with issuing the 2015 Bonds.            [4] Funds generated to refund the outstanding 2006 Bonds on September 1, 2015.</p>	

## IV. SENATE BILL 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act (“SB 165”), requires any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001 in accordance with Sections 50075.1 and 53410 of the California Government Code.

### A. Authorized Facilities

Pursuant to the Act, CFD No. 2005-2 can only be used to fund the Authorized Facilities as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention to establish CFD No. 2005-2 which describes the Authorized Facilities.

**Elementary & Middle School Facilities:** CFD financing may include the following on a parity basis: (i) acquisition of land, (ii) construction, expansion, and modernization of school facilities, (e.g. classrooms, multipurpose rooms, libraries, and gymnasiums), (iii) purchase of furniture, fixtures, and equipment. All school facilities financed by the CFD shall have a useful life of at least five (5) years. Other: means all other authorized school facilities with a useful life of at least five (5) years, including, but not limited to, administrative and central support facilities, interim housing, and transportation facilities needed by the School District to serve the student population to be generated as a result of development of the property within CFD No. 2005-2.

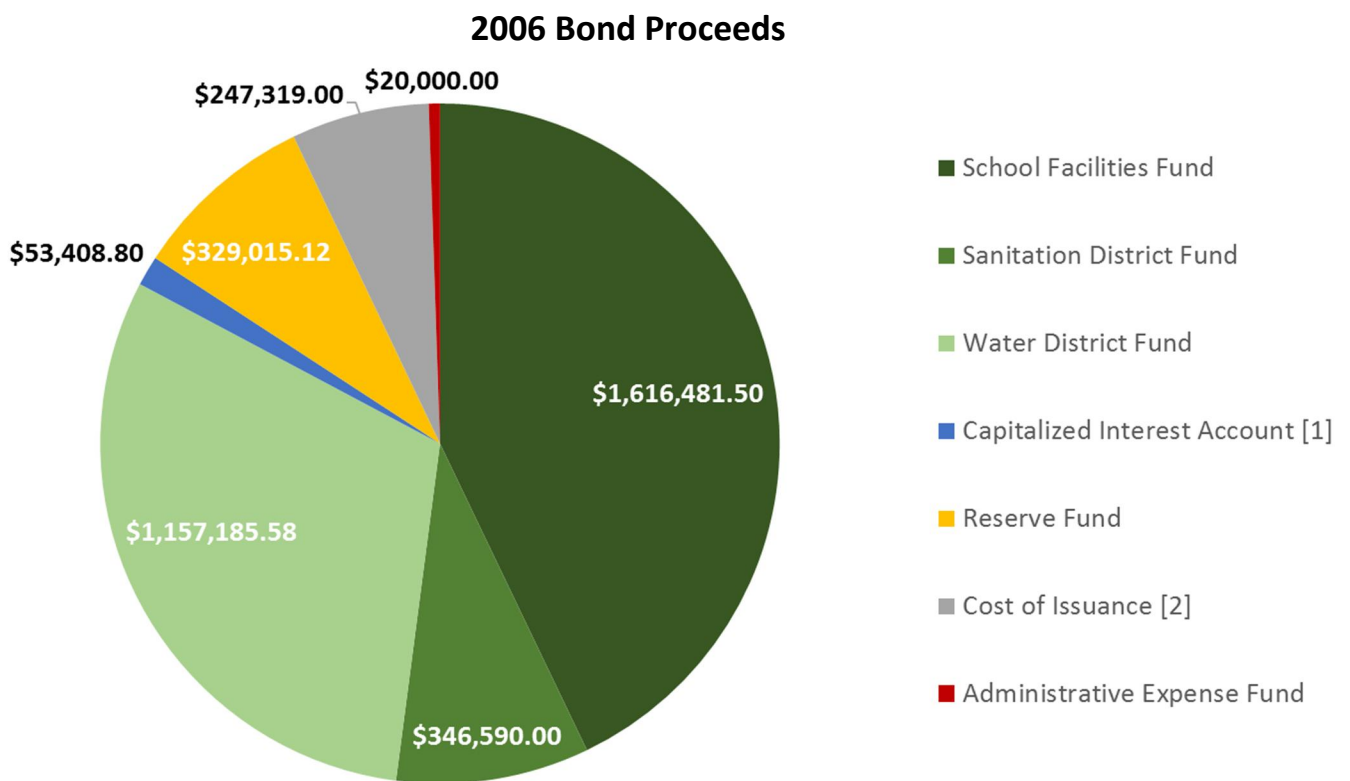
**Non-School Facilities:** CFD financing includes: Los Angeles County Sanitation District Fees: means fees paid for by or on behalf of property owners and needed by the Sanitation District for capacity in the existing and proposed sewer line improvements and wastewater treatment and disposal facilities of the Sanitation District. Quartz Hill Water Works District Fees: means fees paid for by or on behalf of property owners and needed by the Water District

in order to provide water services to the Units including the Water District's facility connection and meter connection fees.

## B. Series 2006 Special Tax Bonds

### Bond Proceeds

In accordance with the Fiscal Agent Agreement for the 2006 Bonds, the total bond proceeds of \$3,770,000 were deposited into the funds and accounts as shown in the graph below.



[1] Represents interest on the 2006 Bonds through September 1, 2007.

[2] This amount includes the Underwriter's Discount of \$75,400.00 and Original Issue Premium of \$28,081.00.

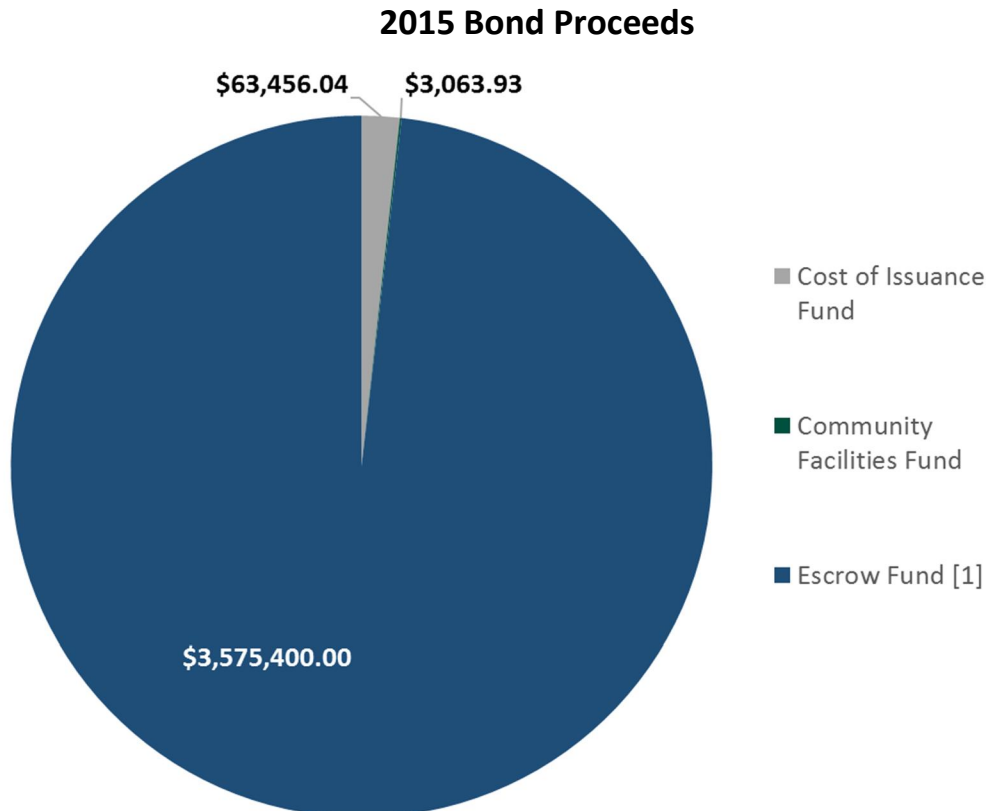
### Construction Funds and Accounts

All construction funds generated from the issuance of the 2006 Bonds had been expended on the Authorized Facilities prior to July 1, 2015.

## C. 2015 Special Tax Bonds

### Bond Proceeds

In accordance with the Indenture for the 2015 Bonds, the total bond proceeds of \$3,641,920 was deposited into the funds and accounts as shown in the graph below.



[1] Funds used to redeem the 2006 Bonds in full on September 1, 2015.

### Construction Funds and Accounts

The construction funds and accounts generated from the issuance of the 2015 Bonds for Authorized Facilities have been deposited into the Community Facilities Fund. The table on the next page summarizes the accruals and expenditures within the Community Facilities Fund since the issuance of the 2015 Bonds.

### Community Facilities Fund

<b>Balance as of July 31, 2015</b>		<b>\$3,063.96</b>
Accruals		\$0.80
Transfer from Cost of Issuance Account	0.14	
Investment Earnings	0.66	
Expenditures		\$0.00
<b>Balance as of June 30, 2016</b>		<b>\$3,064.76</b>

Pursuant to the Indenture, the funds on deposit within the Bond Fund and the Reserve Fund created under the Fiscal Agent Agreement of the 2006 Bonds were transferred to the Community Facilities Subaccount to be utilized for Authorized Facilities of CFD No. 2005-2. The table on below summarizes the accruals and expenditures within the Community Facilities Subaccount since the issuance of the 2015 Bonds.

### Community Facilities Subaccount

<b>Balance as of July 31, 2015</b>		<b>\$0.00</b>
Accruals		\$340,013.33
Transfer from 2006 Bond's Reserve Fund	339,985.05	
Transfer from 2006 Bond's Bond Fund	0.24	
Investment Earnings	28.04	
Expenditures		(\$340,013.33)
Elementary/Middle School Facilities	(340,013.33)	
<b>Balance as of June 30, 2016</b>		<b>\$0.00</b>

#### D. Special Taxes

CFD No. 2005-2 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the Fiscal Agent Agreement (2006 Bonds) and the Indenture (2015 Bonds). The table on the next page presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2005-2 within the Special Tax Fund created under the Fiscal Agent Agreement.



### Special Tax Fund (2006 Bonds)

<b>Balance as of December 5, 2006</b>		<b>\$0.00</b>
Previously Accrued	2,060,451.09	
Previously Expended	(2,044,904.84)	
<b>Balance as of April 30, 2015</b>		<b>\$15,546.25</b>
Accruals		\$0.39
Interest Earnings	0.39	
Expenditures		(\$15,546.64)
Transfer to Escrow Fund (2015 Bonds)	(15,546.64)	
<b>Balance as of July 31, 2015</b>		<b>\$0.00</b>

The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2005-2 within the Special Tax Fund created under the Indenture.

### Special Tax Fund (2015 Bonds)

<b>Balance as of July 31, 2015</b>		<b>\$0.00</b>
Accruals		\$126,263.89
Special Tax Deposits	112,337.61	
Transfer from Escrow Fund	13,924.79	
Investment Earnings	1.49	
Expenditures		(\$125,078.02)
Transfer to the Bond Fund	(89,225.02)	
Transfer to the Administrative Expense Fund	(35,853.00)	
<b>Balance as of June 30, 2016</b>		<b>\$1,185.87</b>

In prior Fiscal Years, Special Taxes collected in excess of the annual debt service obligations were transferred to the Capital Project Fund 49 of the School District. As of the date of this report all such Special Taxes have been expended. For a record of prior expenditures, you may refer to past reports.

## V. MINIMUM ANNUAL SPECIAL TAX REQUIREMENT

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 2005-2 based on the financial obligations for Fiscal Year 2016/2017.

### A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2005-2 are calculated in accordance and pursuant to the RMA. Pursuant to the Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the 2015 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2005-2. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2016/2017.

#### Minimum Annual Special Tax Requirement for CFD No. 2005-2

<b>Fiscal Year 2015/2016 Remaining Sources</b>	<b>\$166,868.16</b>
Balance of Special Tax Fund	\$1,185.87
Anticipated Special Taxes	\$165,682.29
<b>Fiscal Year 2015/2016 Remaining Obligations</b>	<b>(\$166,868.16)</b>
September 1, 2016 Principal Payment	(\$55,463.00)
September 1, 2016 Interest Payment	(\$76,116.13)
Direct Construction of Authorized Facilities	(\$35,289.03)
<b>Fiscal Year 2015/2016 Surplus (Reserve Fund Draw)</b>	<b>\$0.00</b>
<b>Fiscal Year 2016/2017 Obligations</b>	<b>(\$285,669.48)</b>
Administrative Expense Budget	(\$36,570.06)
Anticipated Special Tax Delinquencies <sup>[1]</sup>	(\$1,045.34)
March 1, 2017 Principal Payment	(\$27,907.00)
March 1, 2017 Interest Payment	(\$74,956.95)
September 1, 2017 Principal Payment	(\$47,906.00)
September 1, 2017 Interest Payment	(\$74,373.70)
Direct Construction of Authorized Facilities	(\$22,910.43)
<b>Fiscal Year 2016/2017 Minimum Annual Special Tax Requirement</b>	<b>\$285,669.48</b>
[1] Assumes the Year End Fiscal Year 2015/2016 delinquency rate of 0.37%.	

## B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to financed Authorized Facilities. The estimated Fiscal Year 2016/2017 Administrative Expenses are shown in the table below.

### Fiscal Year 2016/2017 Budgeted Administrative Expenses

<b>Administrative Expense</b>	<b>Fiscal Year 2016/2017 Budget</b>
District Staff and Expenses	\$15,035.31
Consultant/Trustee Expenses	11,500.00
County Tax Collection Fees	34.75
Contingency for Legal	10,000.00
<b>Total Expenses</b>	<b>\$36,570.06</b>

## VI. SPECIAL TAX CLASSIFICATION

Each Fiscal Year, parcels within CFD No. 2005-2 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 2005-2.

### A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year provided that such parcel was created through the recordation of a Final Tract Map on or before January 1 of the prior Fiscal Year. Once classified as Developed Property, each parcel is taxed for a period of thirty-three (33) Fiscal Years after the issuance of Special Tax Bonds. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

**Summary of Parcels  
Classified as Developed Property  
Fiscal Year 2016/2017**

Initial Tax Year	Classification	Number of Units
2006/2007	Developed Property	67
<i>Subtotal Zone 1</i>		<i>67</i>
2007/2008	Developed Property	47
2010/2011	Developed Property	18
2011/2012	Developed Property	7
<i>Subtotal Zone 2</i>		<i>72</i>
<b>Total</b>		<b>139</b>

Building Permits have been issued for 139 Units by the City within CFD No. 2005-2. According to the Los Angeles County Assessor, all property zoned for residential development within CFD No. 2005-2 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2005-2.

**Fiscal Year 2016/2017  
Special Tax Classification**

<b>Zone</b>	<b>Tax Class</b>	<b>Building Square Footage</b>	<b>Number of Units/Acres</b>
1	1	< 3,000	18 Units
1	2	3,000 - 3,300	0 Units
1	3	3,301 - 3,600	27 Units
1	4	> 3,600	22 Units
1	Undeveloped	N/A	0.00 Acres
<i>Subtotal Zone 1</i>			<i>67 Units</i>
2	1	< 2,850	33 Units
2	2	2,850 - 3,100	0 Units
2	3	3,101 - 3,500	16 Units
2	4	3,501 - 3,800	23 Units
2	Undeveloped	N/A	0.00 Acres
<i>Subtotal Zone 2</i>			<i>72Units</i>
<b>Total</b>			<b>139 Units</b>

## VII. Fiscal Year 2016/2017 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the maximum rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Minimum Annual Special Tax Requirement.

Based on the Minimum Annual Special Tax Requirement listed in Section V, CFD No. 2005-2 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2016/2017 by Special Tax classification as determined by the RMA for CFD No. 2005-2 can be found on the below.

### Fiscal Year 2016/2017 Annual Special Tax Levy of CFD No. 2005-2

Zone	Tax Class	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	1	< 3,000	18 Units	\$1,922.50 per Unit	\$34,605.00
1	2	3,000 - 3,300	0 Units	\$1,991.68 per Unit	0.00
1	3	3,301 - 3,600	27 Units	\$2,060.80 per Unit	55,641.60
1	4	> 3,600	22 Units	\$2,152.98 per Unit	47,365.56
1	Undeveloped	N/A	0.00 Acres	\$0.00 per Acre	0.00
<b>Subtotal Zone 1</b>			<b>81 Units</b>	<b>N/A</b>	<b>\$137,612.16</b>
2	1	< 2,850	33 Units	\$1,950.82 per Unit	\$64,377.06
2	2	2,850 - 3,100	0 Units	\$2,020.74 per Unit	0.00
2	3	3,101 - 3,500	16 Units	\$2,090.66 per Unit	33,450.56
2	4	3,501 - 3,800	23 Units	\$2,183.90 per Unit	50,229.70
2	Undeveloped	N/A	0.00 Acres	\$0.00 per Acre	0.00
<b>Subtotal Zone 2</b>			<b>75 Units</b>	<b>N/A</b>	<b>\$148,057.32</b>
<b>Total</b>			<b>139 Units</b>		<b>\$285,669.48</b>

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# EXHIBIT A

Rate and Method of Apportionment

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**RATE AND METHOD OF APPORTIONMENT FOR  
COMMUNITY FACILITIES DISTRICT NO. 2005-2  
OF WESTSIDE UNION SCHOOL DISTRICT**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") of Community Facilities District No. 2005-2 ("CFD No. 2005-2") of the Westside Union School District ("School District"). An Annual Special Tax shall be levied on and collected in CFD No. 2005-2 each Fiscal Year in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 2005-2, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A  
DEFINITIONS**

For purposes of this Rate and Method of Apportionment the terms hereinafter set forth have the following meanings:

**"Acreage"** means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable Final Subdivision Map.

**"Act"** means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2005-2 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the reasonable expenses of collecting delinquencies, the administration of Bonds, the pro-rata payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2005-2, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-2.

**"Annual Special Tax"** means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2005-2.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number"** means that number assigned to an Assessor's Parcel by the County for purposes of identification.

**"Assigned Annual Special Tax"** means the Special Tax of that name described in Section D.

**"Backup Annual Special Tax"** means the Special Tax of that name described in Section E.



**"Board"** means the Board of Trustees of Westside Union School District, or its designee, acting as the Legislative Body of CFD No. 2005-2.

**"Bonds"** means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

**"Bond Index"** means the national Bond Buyer Revenue Bond Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and/or S&P's A-plus, as reasonably determined by the Board.

**"Bond Yield"** means the yield on the last series of Bonds, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

**"Building Permit"** means a permit for the construction of one or more Units issued by the City, or another public agency in the event the City no longer issues said permits for the construction of Units within CFD No. 2005-2. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

**"Building Square Footage" or "BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government code Section 65995 as determined by reference to the Building Permit for such Unit.

**"Calendar Year"** means the period commencing January 1 of any year and ending the following December 31.

**"City"** means the City of Lancaster.

**"County"** means the County of Los Angeles.

**"Developed Property"** means all Assessor's Parcels of Taxable Property for which Building Permits were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

**"Exempt Property"** means all Assessor's Parcels designated as being exempt from Special Taxes in Section K.

**"Final Subdivision Map"** means a final tract map, parcel map, condominium plan lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the County Office of the Recorder.

**"Fiscal Year"** means the period commencing on July 1 of any year and ending the following June 30.

**"Homeowner"** means any owner of a completed Unit constructed and sold within CFD No. 2005-2.

**"Lot(s)"** means an individual legal lot created by a Final Subdivision Map for which a Building Permit has been or could be issued.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C that can be levied by CFD No. 2005-2 in any Fiscal Year on any Assessor's Parcel.

**"Minimum Annual Special Tax Requirement"** means the amount required in any Fiscal Year to pay: (i) the annual debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of CFD No. 2005-2, (iii) the costs associated with the release of funds from an escrow account, and (iv) any amount required to establish or replenish any reserve funds established in association with the Bonds, less (v) any amount available to pay annual debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax Requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"Minimum Taxable Acreage"** means the applicable Acreage listed in Table 6 set forth in Section K.

**"Net Taxable Acreage"** means the total Acreage of all Taxable Property expected to exist in CFD No. 2005-2 after all Final Subdivision Maps are recorded.

**"Partial Prepayment Amount"** means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel as described in Section H.

**"Prepayment Administrative Fees"** means any fees or expenses of the School District or CFD No. 2005-2 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

**"Prepayment Amount"** means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel as described in Section G.

**"Present Value of Taxes"** means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) most recently published Bond Index prior to Bond issuance.

**"Proportionately"** means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax or Maximum Special Tax is equal for all applicable Assessor's Parcels.

**"Reserve Fund Credit"** means an amount equal to the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or Partial Prepayment Amount. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is under funded at the time of the prepayment, no Reserve Fund Credit shall be given.

**"Special Tax"** means any of the special taxes authorized to be levied by CFD No. 2005-2 pursuant to the Act.

**"Taxable Property"** means all Assessor's Parcels which are not Exempt Property.

**"Undeveloped Property"** means all Assessor's Parcels of Taxable Property which are not Developed Property.

**"Unit"** means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

**"Zone"** means the areas identified as a Zone of CFD 2005-2 in Section N of this RMA.

**"Zone 1"** means all property located with the area identified as Zone 1 of CFD 2005-2 in Section N of this RMA, being Tract No. 061123 in the City of Lancaster, County of Los Angeles.

**"Zone 2"** means all property located with the area identified as Zone 2 of CFD 2005-2 in Section N of this RMA, being Tentative Tract No. 060198.

## **SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS**

For each Fiscal Year, commencing with Fiscal Year 2006-07, each Assessor's Parcel within CFD No. 2005-2 shall be assigned to a Zone in accordance with Section N herein and each Assessor's Parcel shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Developed Property shall be further classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the Minimum Taxable Acreage of each Zone as determined pursuant to Section K.

**SECTION C  
MAXIMUM SPECIAL TAXES**

**1. Developed Property**

The Maximum Annual Special Tax for each Assessor's Parcel classified as Developed Property within a particular Zone in each Fiscal Year shall be the amount determined by the greater of (i) the Assigned Annual Special Tax for such Zone or (ii) the Backup Annual Special Tax for such Zone for a given Final Subdivision Map.

**2. Undeveloped Property**

The Maximum Annual Special Tax for each Assessor's Parcel classified as Undeveloped Property within a particular Zone in each Fiscal Year shall be the Assigned Annual Special Tax for such Zone.

**SECTION D  
ASSIGNED ANNUAL SPECIAL TAXES**

**1. Developed Property**

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property in Fiscal Year 2006-07 shall be the amount specified in Table 1 and 2 according to the Zone within which the Assessor's Parcel is located and the Building Square Footage of a Unit, subject to increase as described below.

**TABLE 1**

**ASSIGNED ANNUAL SPECIAL TAXES FOR  
DEVELOPED PROPERTY IN ZONE 1  
FISCAL YEAR 2006-07**

<b>Building Square Feet</b>	<b>Assigned Annual Special Tax</b>
< 3,000	\$1,577.15 per Unit
3,000 – 3,300	\$1,633.87 per Unit
3,301 – 3,600	\$1,690.58 per Unit
> 3,600	\$1,766.20 per Unit

**TABLE 2**

**ASSIGNED ANNUAL SPECIALS TAXES FOR  
DEVELOPED PROPERTY IN ZONE 2  
FISCAL YEAR 2006-07**

<b>Building Square Feet</b>	<b>Assigned Annual Special Tax</b>
< 3,000	\$1,600.34 per Unit
3,000 – 3,300	\$1,657.71 per Unit
3,301 – 3,600	\$1,715.08 per Unit
> 3,600	\$1,791.57 per Unit

Each July 1, commencing July 1, 2007, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**Undeveloped Property**

The Assigned Annual Special Tax rate for an Assessor's Parcel of Undeveloped Property per acre of Acreage for Fiscal Year 2006-07 shall be the amount determined by reference to Table 3 according to the Zone within which the Assessor's Parcel is located, subject to increase as described below.

**TABLE 3**

**ASSIGNED ANNUAL SPECIAL TAX FOR  
UNDEVELOPED PROPERTY  
FISCAL YEAR 2006-07**

<b>Location</b>	<b>Assigned Annual Special Tax</b>
Zone 1	\$3,829.41 per Acre
Zone 2	\$4,655.63 per Acre

Each July 1, commencing July 1, 2007, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**SECTION E  
BACKUP ANNUAL SPECIAL TAXES**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax for an Assessor's Parcel of Developed Property within a Final Subdivision Map shall be the rate per Lot calculated according to the following formula in Fiscal Year 2006-07 or such later Fiscal Year in which such Final Subdivision Map is created:

$$B = \frac{U \times A}{L}$$

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot within such Zone
- U = Assigned Annual Special Tax per acre of Acreage for Undeveloped Property for such Zone
- A = Acreage of Taxable Property expected to exist in such Final Subdivision Map, as determined by the Board pursuant to Section K
- L = Lots in the Final Subdivision Map

Each July 1, commencing July 1 following the initial calculation of the Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Subdivision Map, the Backup Annual Special Tax for each Lot within such Final Subdivision Map shall be increased by two percent (2.00%) at the amount in effect the prior Fiscal Year.

Notwithstanding the foregoing, if all or any portion of the Final Subdivision Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Subdivision Map that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified area in the Final Subdivision Map prior to the change or modification.
2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified area in the Final Subdivision Map, as reasonably determined by the Board.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified area of the Final Subdivision Map for all remaining Fiscal Years in which the Special Tax may be levied. Each July 1, commencing the July 1 following the change or modification to the Final Subdivision Map, the amount determined by this Section shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**SECTION F**  
**METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX**

Commencing Fiscal Year 2006-07, and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

- Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.
- Step Two: If the sum of the amounts to be levied in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Undeveloped Property up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.
- Step Three: If the sum of the amounts to be levied in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Developed Property up to the Maximum Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

**SECTION G**  
**PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property; or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be prepaid in full, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2005-2 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 2005-2 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

## **SECTION H PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of an Assessor's Parcel may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

### **1. Partial Prepayment Times and Conditions**

Prior to the conveyance of the Unit to a Homeowner within a Final Subdivision Map, the owner of no less than all the Taxable Property within such Final Subdivision Map may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor's Parcels within such Final Subdivision Map, as calculated in Section H.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected for all Assessor's Parcels prior to the conveyance of the first Unit to a Homeowner with respect to such Final Subdivision Map.

### **2. Partial Prepayment Amount**

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = P_G \times F$$

The terms above have the following meanings:

- PP = the Partial Prepayment Amount
- P<sub>G</sub> = the Prepayment Amount calculated according to Section G
- F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation



### **3. Partial Prepayment Procedures and Limitations**

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2005-2 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

#### **SECTION I EXCESS ASSIGNED ANNUAL SPECIAL TAXES**

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, pursuant to Step One of Section F, exceeds the Minimum Annual Special Tax Requirement, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the act, CFD No. 2005-2 proceedings and other applicable law as determined by the Board.

#### **SECTION J TERMINATION OF SPECIAL TAX**

Annual Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the Bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2042-2043.

#### **SECTION K EXEMPTIONS**

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from ad valorem property taxes because they are owned by a religious organization, (iii) Assessor's Parcels owned by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Board, and provided that no such classification would reduce the Acreage of all Taxable Property in a given Zone to less than the Minimum Taxable Acreage for such Zone as shown in Table 4. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of

all Taxable Property within the applicable Zone to less than Minimum Taxable Acreage for such Zone. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property in a given Zone to less than the Minimum Taxable Acreage for such Zone will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

**TABLE 4**

**MINIMUM TAXABLE ACREAGE**

<b>Location</b>	<b>Minimum Taxable Acreage</b>
Zone 1	29.48 Acres
Zone 2	26.45 Acres

**SECTION L  
APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any claim of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or any a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 2005-2 ("Representative") shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the Representative's decisions shall indicate.

**SECTION M  
MANNER OF COLLECTION**

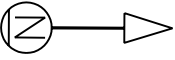
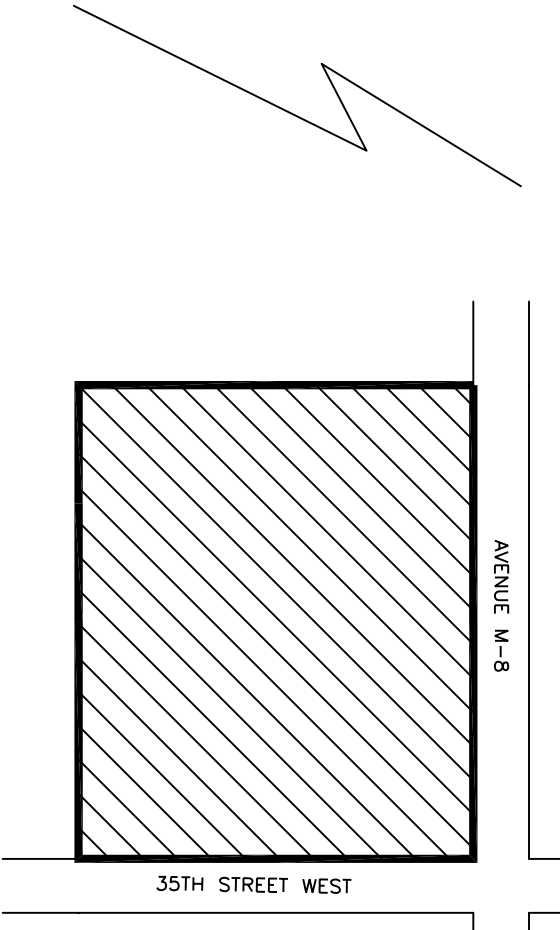
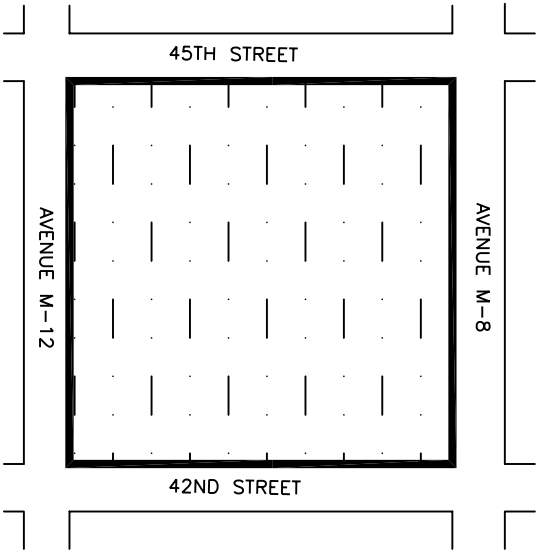
The Annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 2005-2 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

**SECTION N  
MAP OF ZONES**

(Attached hereto)

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SECTION N  
WESTSIDE UNION SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2005-2  
MAP OF ZONES



LEGEND

	Boundaries of Community Facilities District No. 2005-2
	Zone 1
	Zone 2

PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.

SECTION N  
WESTSIDE UNION SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2005-2  
ASSESSOR'S PARCELS (PER ZONE)

ZONE 1

3111-002-006  
3111-002-007  
3111-002-008  
3111-002-009  
3111-002-010

ZONE 2

3111-002-059  
3111-002-060

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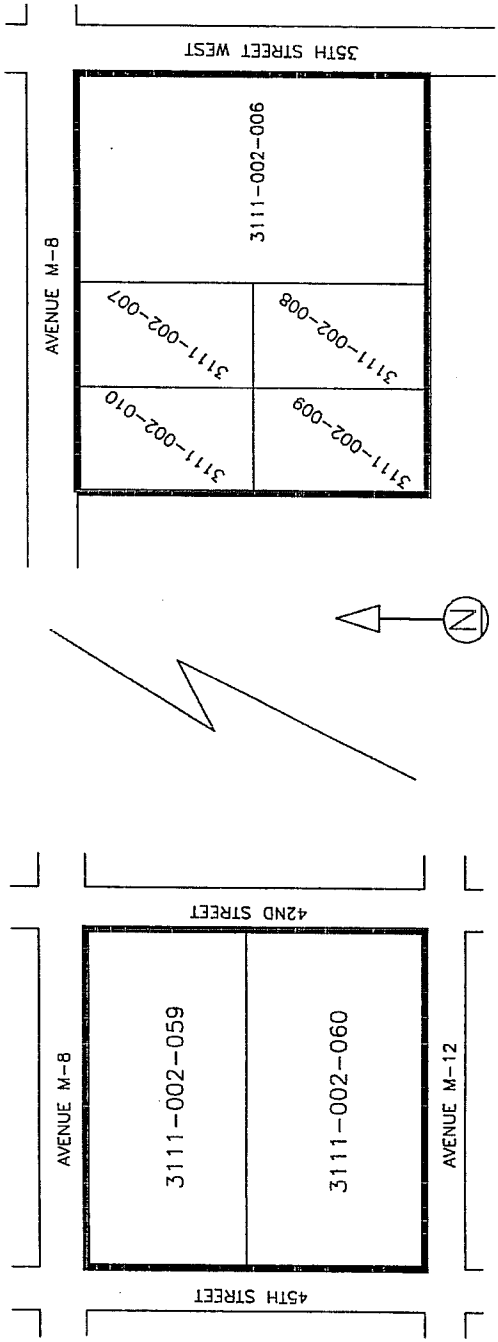
# EXHIBIT B

## CFD Boundary Map

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**PROPOSED BOUNDARIES OF**  
**WESTSIDE UNION SCHOOL DISTRICT**  
**COMMUNITY FACILITIES DISTRICT NO. 2005-2**  
**CITY OF LANCASTER**  
**STATE OF CALIFORNIA**

SHEET 1 OF 1



(1) Filed in the office of the Clerk of the Board of Trustees this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
 Clerk of the Board of Trustees

Reference is hereby made to the Assessor maps of the County of Los Angeles for an exact description of the lines and dimensions of each lot and parcel.

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2005-2, City of Lancaster, State of California, was approved by the Board of Trustees of the Westside Union School District at a regular meeting hereof, held on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by its Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
 County Recorder of Los Angeles County

(3) Filed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ m, in Book \_\_\_\_\_ of Maps of Assessment and Community Facilities Districts of page \_\_\_\_\_ and as Instrument No. \_\_\_\_\_ in the office of the County Recorder of Los Angeles County, State of California.

**LEGEND**

	Boundaries of Community Facilities District No. 2005-2
	Los Angeles County Assessor Parcel Line
	Los Angeles County Assessor Parcel Number

PREPARED BY  
 DAVID TAUSSIG & ASSOCIATES, INC.

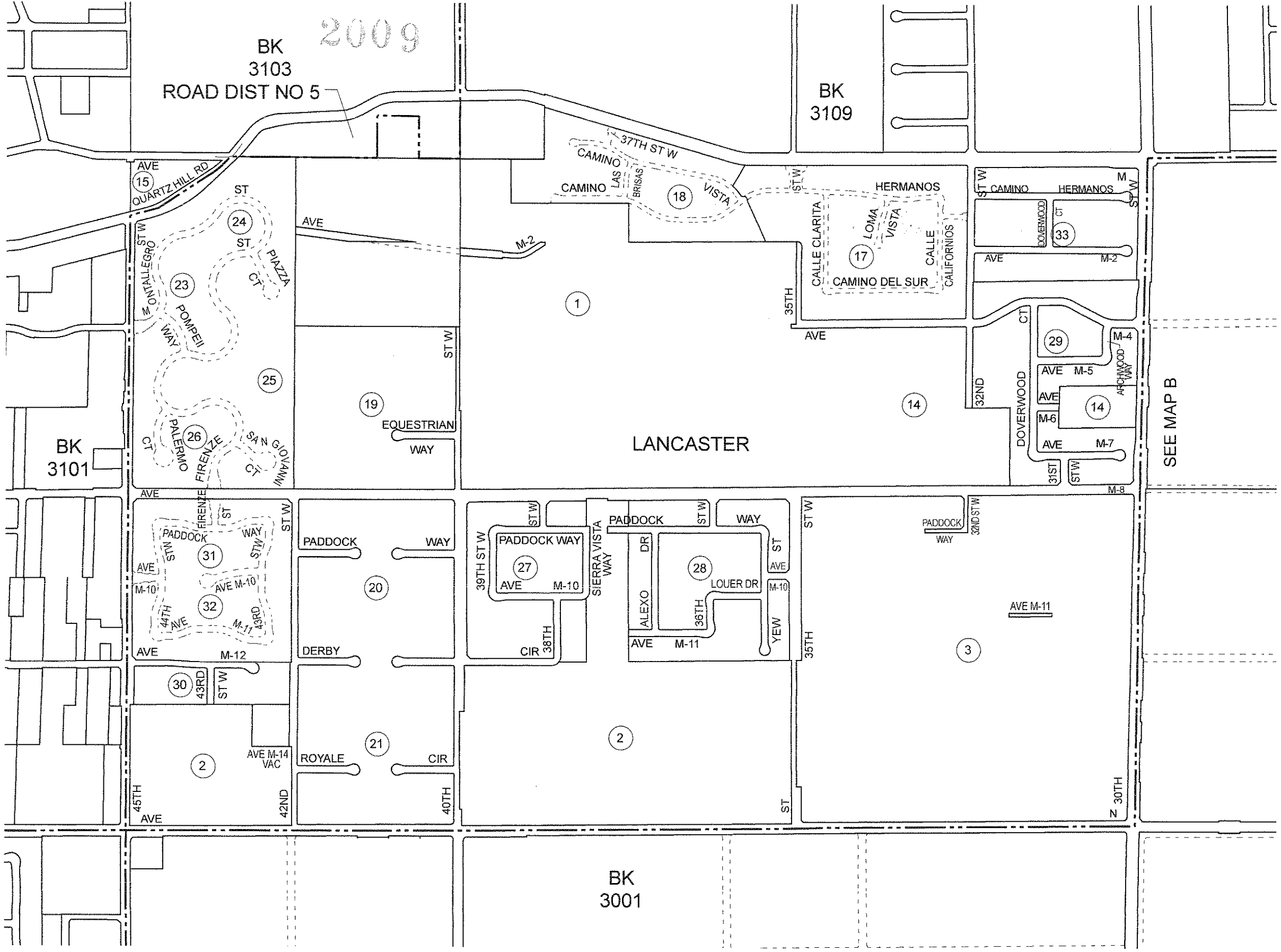
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# EXHIBIT C

Assessor's Parcel Maps

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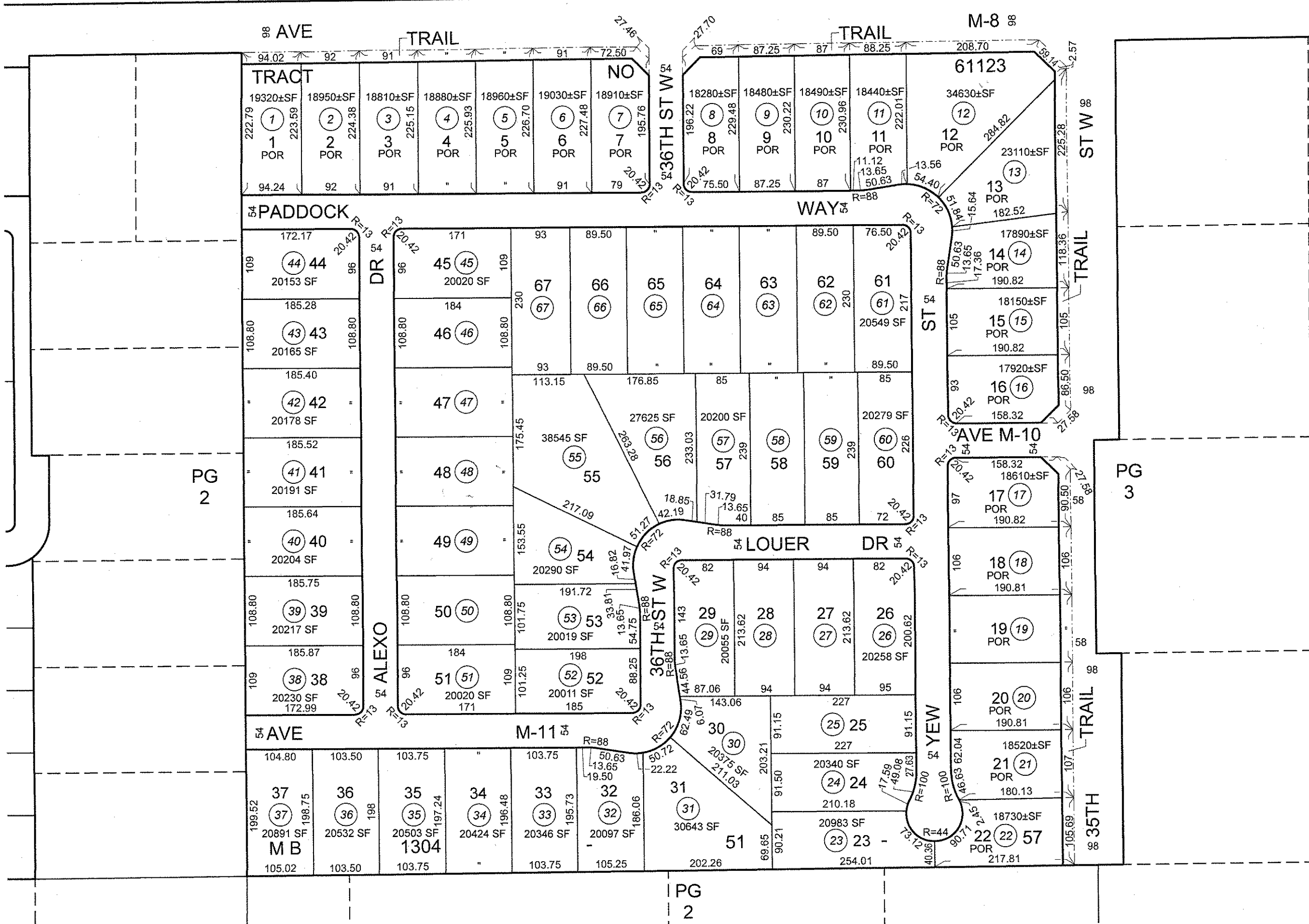
MAPPING AND GIS  
SERVICES  
SCALE 1"=800'

2006

PG 1

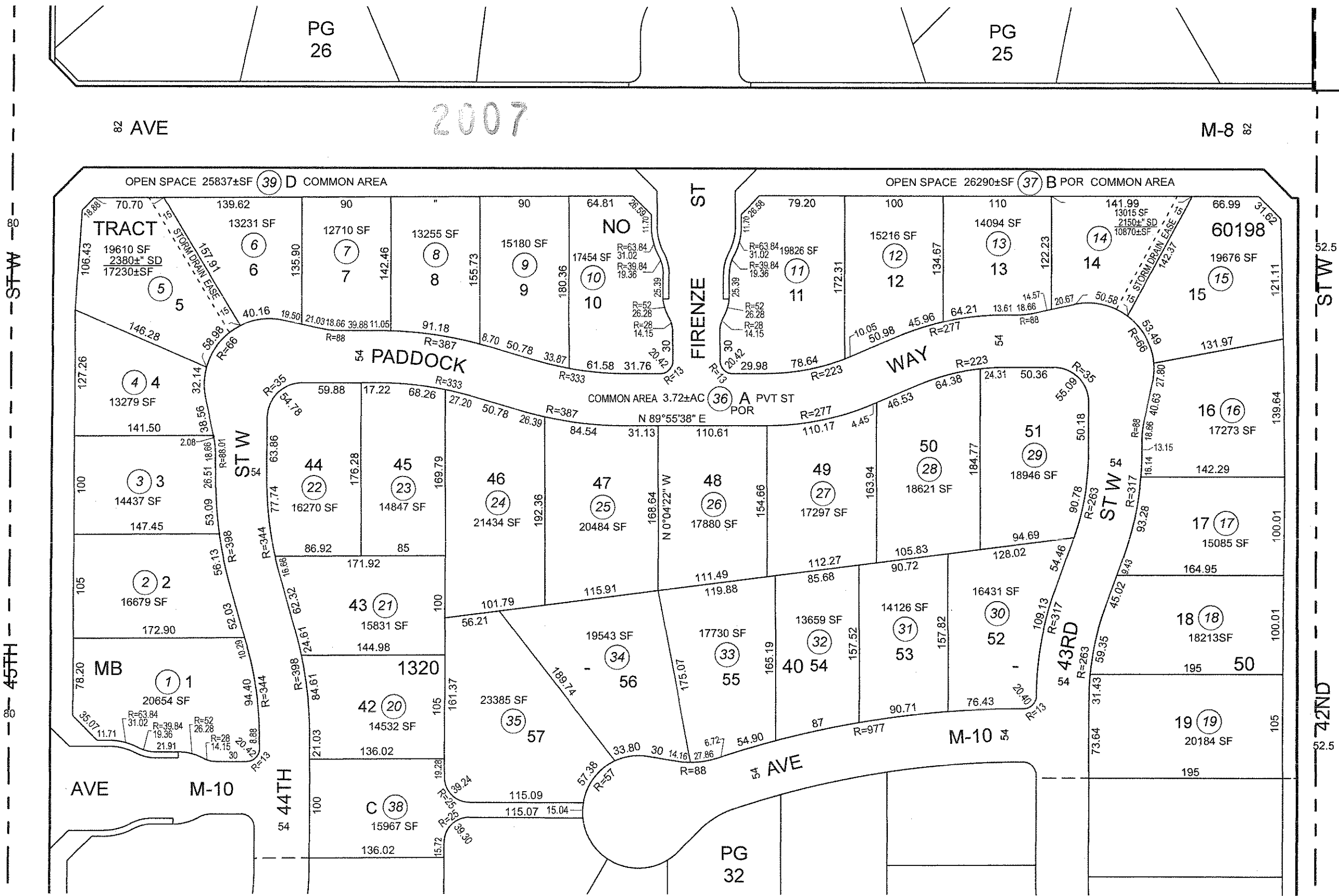


MAPPING AND GIS SERVICES SCALE 1" = 150'





MAPPING AND GIS SERVICES SCALE 1" = 100'



BK 3101

80  
STW  
45TH  
80

52.5  
STW  
42ND  
52.5

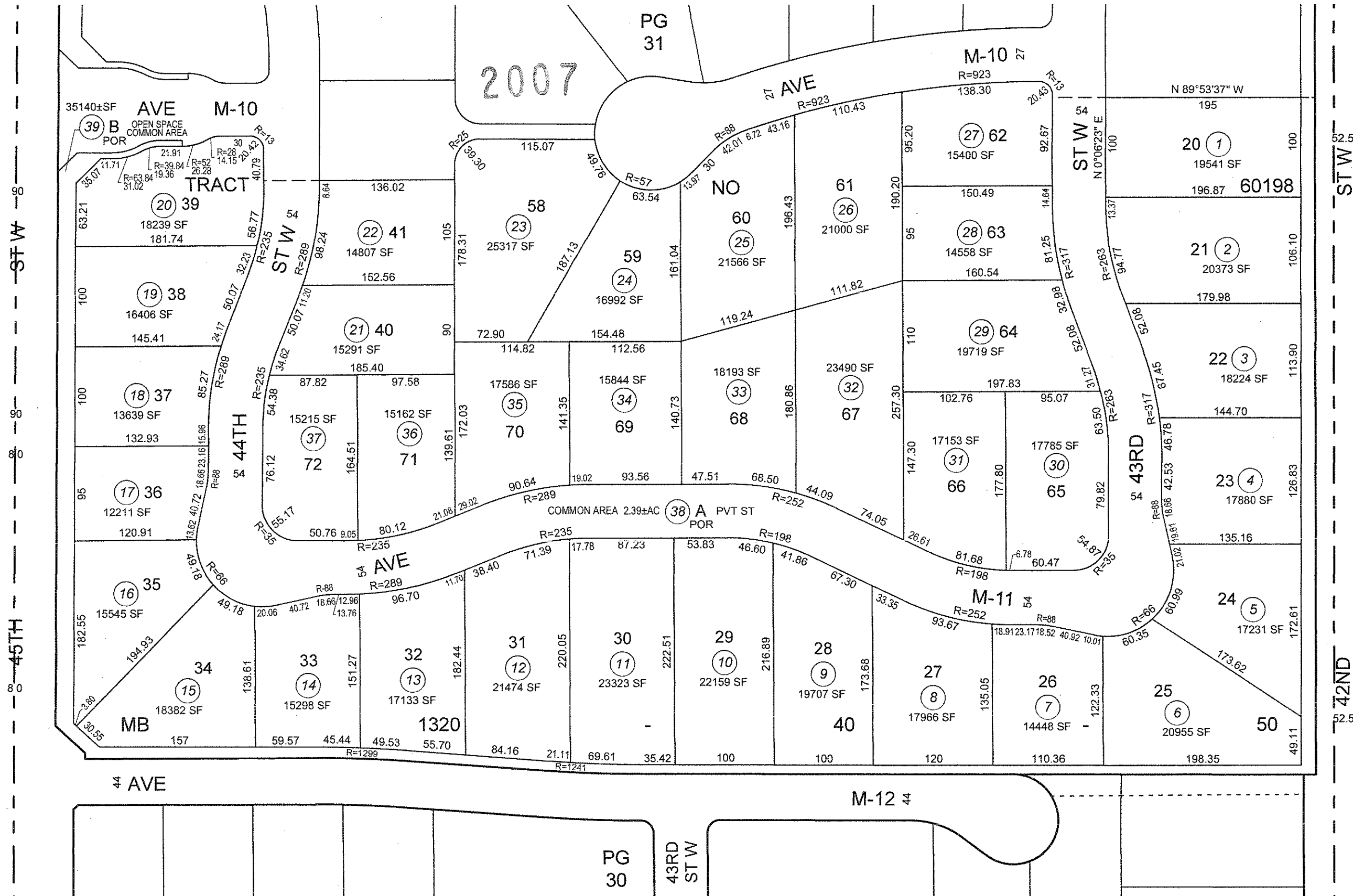
LOT C RESERVED AS A PRIVATE PARK TO BE GRANTED TO HOMEOWNER'S ASSOCIATION

FOR DIMENSIONS OF LOTS A, B, AND D SEE RECORDED TRACT NO 60198



MAPPING AND GIS SERVICES SCALE 1" = 100'

BK 3101



2007

PG 31

PG 20

PG 30

FOR DIMENSIONS OF LOTS A AND B SEE RECORDED TRACT NO 60198

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# EXHIBIT D

2015 Special Tax Bonds  
Debt Service Schedule

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**Westside Union School District  
Community Facilities District No. 2005-2  
2015 Special Tax Bonds Debt Service Schedule**

Period	Series 2015 Special Tax Bonds						
	New Money Bonds			Refunding Bonds			Total Annual Debt Service
	Principal	Interest	Annual Debt Service	Principal	Interest	Annual Debt Service	
3/1/2016	\$0.00	\$76.54	\$76.54	\$0.00	\$89,148.48	\$89,148.48	\$89,225.02
9/1/2016	\$0.00	65.29	65.29	55,463.00	76,050.84	131,513.84	131,579.13
3/1/2017	\$0.00	65.29	65.29	27,907.00	74,891.66	102,798.66	102,863.95
9/1/2017	\$0.00	65.30	65.30	47,906.00	74,308.40	122,214.40	122,279.70
3/1/2018	\$0.00	65.29	65.29	31,643.00	73,307.17	104,950.17	105,015.46
9/1/2018	\$0.00	65.29	65.29	52,643.00	72,645.83	125,288.83	125,354.12
3/1/2019	\$0.00	65.29	65.29	35,869.00	71,545.59	107,414.59	107,479.88
9/1/2019	\$0.00	65.29	65.29	56,868.00	70,795.93	127,663.93	127,729.22
3/1/2020	\$0.00	65.29	65.29	40,136.00	69,607.39	109,743.39	109,808.68
9/1/2020	\$0.00	65.30	65.30	61,135.00	68,768.54	129,903.54	129,968.84
3/1/2021	\$0.00	65.30	65.30	44,409.00	67,490.82	111,899.82	111,965.12
9/1/2021	\$0.00	65.29	65.29	65,409.00	66,562.68	131,971.68	132,036.97
3/1/2022	\$0.00	65.29	65.29	49,176.00	65,195.63	114,371.63	114,436.92
9/1/2022	\$0.00	65.29	65.29	70,176.00	64,167.85	134,343.85	134,409.14
3/1/2023	\$0.00	65.29	65.29	53,552.00	62,701.17	116,253.17	116,318.46
9/1/2023	\$0.00	65.30	65.30	76,551.00	61,581.93	138,132.93	138,198.23
3/1/2024	\$0.00	65.29	65.29	58,964.00	59,982.02	118,946.02	119,011.31
9/1/2024	\$0.00	65.29	65.29	81,962.00	58,749.67	140,711.67	140,776.96
3/1/2025	\$0.00	65.30	65.30	64,396.00	57,036.66	121,432.66	121,497.96
9/1/2025	\$0.00	65.29	65.29	87,396.00	55,690.79	143,086.79	143,152.08
3/1/2026	\$0.00	65.29	65.29	69,386.00	53,864.21	123,250.21	123,315.50
9/1/2026	\$0.00	65.30	65.30	94,385.00	52,414.04	146,799.04	146,864.34
3/1/2027	\$0.00	65.29	65.29	75,638.00	50,441.40	126,079.40	126,144.69
9/1/2027	\$0.00	65.30	65.30	100,638.00	48,860.56	149,498.56	149,563.86
3/1/2028	\$0.00	65.29	65.29	81,783.00	46,757.23	128,540.23	128,605.52
9/1/2028	\$0.00	65.30	65.30	106,783.00	45,047.96	151,830.96	151,896.26
3/1/2029	\$0.00	65.29	65.29	88,944.00	42,816.20	131,760.20	131,825.49
9/1/2029	\$0.00	65.29	65.29	113,944.00	40,957.27	154,901.27	154,966.56
3/1/2030	\$0.00	65.29	65.29	95,102.00	38,575.84	133,677.84	133,743.13
9/1/2030	\$0.00	65.29	65.29	122,100.00	36,588.21	158,688.21	158,753.50
3/1/2031	\$0.00	65.29	65.29	102,769.00	34,036.32	136,805.32	136,870.61
9/1/2031	\$0.00	65.29	65.29	129,768.00	31,888.45	161,656.45	161,721.74
3/1/2032	\$0.00	65.29	65.29	110,432.00	29,176.30	139,608.30	139,673.59
9/1/2032	\$0.00	65.29	65.29	137,432.00	26,868.27	164,300.27	164,365.56
3/1/2033	\$0.00	65.29	65.29	118,607.00	23,995.94	142,602.94	142,668.23
9/1/2033	\$0.00	65.29	65.29	145,607.00	21,517.05	167,124.05	167,189.34
3/1/2034	\$0.00	65.29	65.29	127,295.00	18,473.87	145,768.87	145,834.16
9/1/2034	\$0.00	65.29	65.29	154,293.00	15,813.40	170,106.40	170,171.69
3/1/2035	\$0.00	65.29	65.29	135,483.00	12,588.68	148,071.68	148,136.97
9/1/2035	\$0.00	65.29	65.29	164,482.00	9,757.08	174,239.08	174,304.37
3/1/2036	\$0.00	65.29	65.29	144,744.00	6,319.41	151,063.41	151,128.70
9/1/2036	3,124.00	65.29	3,189.29	157,620.00	3,294.26	160,914.26	164,103.55
<b>Total</b>	<b>\$3,124.00</b>	<b>\$2,753.51</b>	<b>\$5,877.51</b>	<b>\$3,638,796.00</b>	<b>\$2,050,281.00</b>	<b>\$5,689,077.00</b>	<b>\$5,694,954.51</b>

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# EXHIBIT E

## Delinquent Annual Special Tax Report

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# Fixed Charge Special Assessment Delinquency Report

## Year End Report for Fiscal Year 2015/2016

Westside Union School District Community Facilities District No. 2005-2



### Summary

#### Year End

Total Taxes Due June 30, 2016	<b>\$280,069.58</b>
Amount Paid	<b>\$280,069.58</b>
Amount Remaining to be Collected	<b>\$0.00</b>
Number of Parcels Delinquent	<b>0</b>
Delinquency Rate	<b>0.00%</b>

#### Foreclosure

CFD Subject to Foreclosure Covenant:	<b>Yes</b>
Foreclosure Determination Date	<b>October 1st</b>

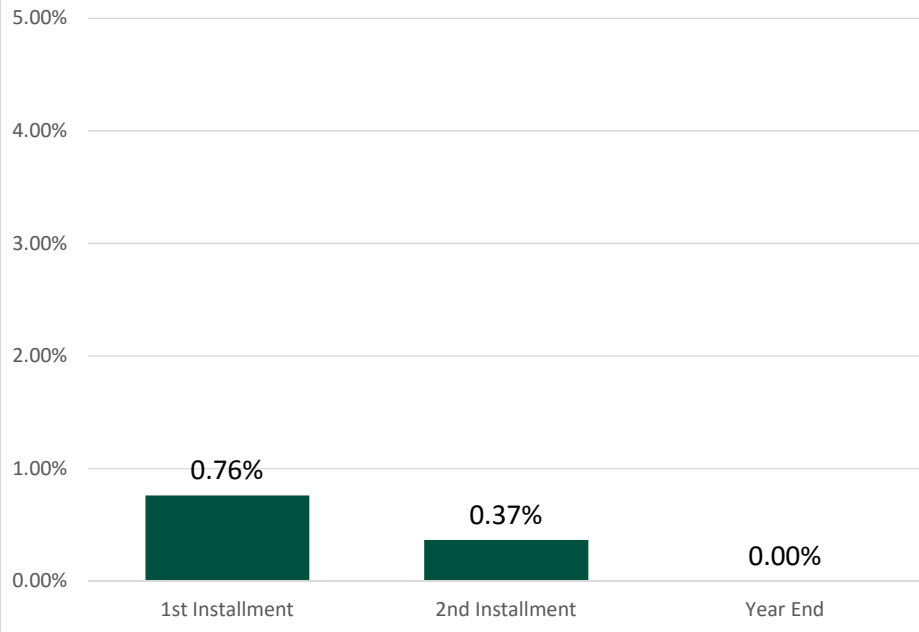
#### Foreclosure Qualification

Individual Parcel Delinquency	<b>\$25,000</b>
Individual Parcel Multiple Owners Delinquency	<b>\$25,000</b>
Individual Parcels Semi-Annual Installments	<b>N/A</b>
Aggregate Delinquency Rate	<b>5.00%</b>

#### Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	<b>0</b>
Parcels Exceeding CFD Aggregate	<b>0</b>

Fiscal Year 2015/2016 Delinquency Rate Comparison





# Fixed Charge Special Assessment Delinquency Report

## Year End Report for Fiscal Year 2015/2016

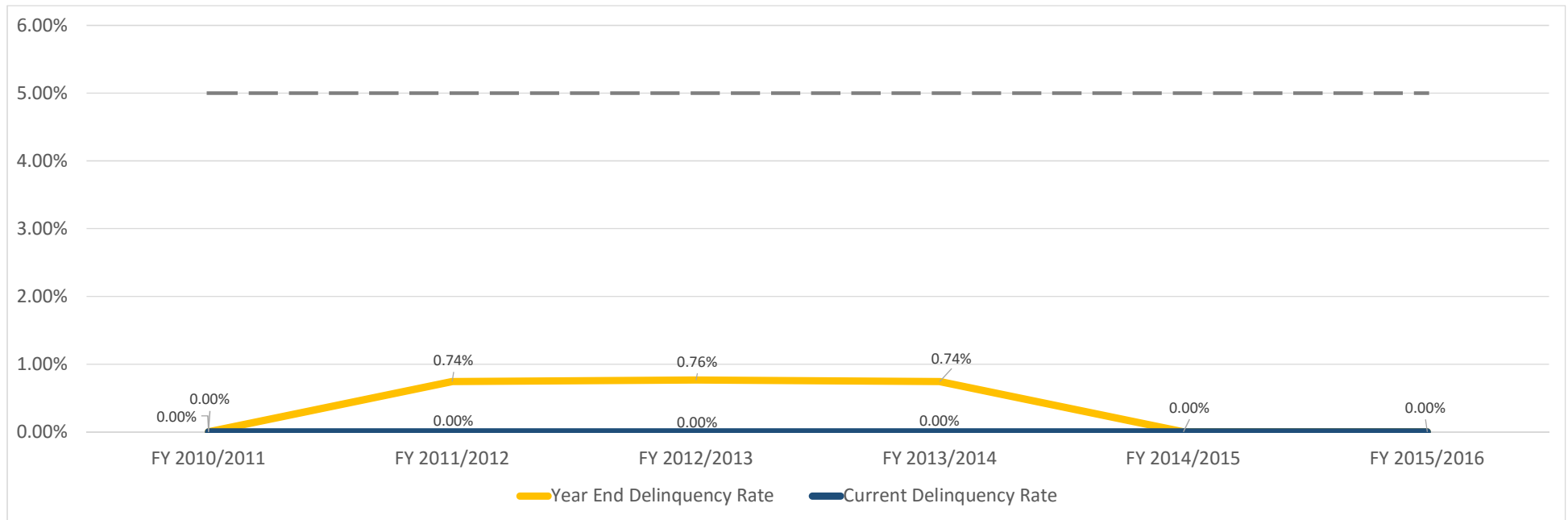
Westside Union School District Community Facilities District No. 2005-2



### Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year				April 10, 2016		
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2010/2011	\$241,540.70	0	\$241,540.70	\$0.00	0.00%	\$0.00	0.00%
2011/2012	258,740.62	2	256,818.33	1,922.29	0.74%	0.00	0.00%
2012/2013	263,915.56	1	261,897.96	2,017.60	0.76%	0.00	0.00%
2013/2014	269,193.30	2	267,193.86	1,999.44	0.74%	0.00	0.00%
2014/2015	274,577.52	0	274,577.52	0.00	0.00%	0.00	0.00%
2015/2016	280,069.58	0	280,069.58	0.00	0.00%	0.00	0.00%

### Historical Delinquency Rate



# Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2015/2016

Westside Union School District Community Facilities District No. 2005-2



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## Individual Parcel Detail

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Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
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# EXHIBIT F

## Summary of Transactions for Fiscal Agent Accounts

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Westside USD CFD 2005-2 Special Tax Fund (Account No. 9315807A)

Date	Type	Description	Amount	Balance
7/31/2015	Transfer - Deposit	Transfer From Other Account Pursuant to Section 4.01 of the FFA	\$152,960.80	\$152,960.80
8/3/2015	Interest	Interest From 07/01/2015 To 07/31/2015	0.04	152,960.84
8/4/2015	Reversal of Cash Deposit	Transfer From Other Account Reversing Tran #20730604 On 07/31/2015	(152,960.80)	0.04
8/5/2015	Transfer - Deposit	Transfer From Other Account Pursuant to the revised Indenture Section 4.01	13,924.79	13,924.83
9/1/2015	Interest	Interest From 08/01/2015 To 08/31/2015	0.23	13,925.06
9/4/2015	Transfer - Deposit	Transfer From Other Account Transfer of funds from 9315801A per Sec 4.01 Indenture	0.04	13,925.10
10/1/2015	Interest	Interest From 09/01/2015 To 09/30/2015	0.11	13,925.21
11/2/2015	Interest	Interest From 10/01/2015 To 10/31/2015	0.12	13,925.33
12/1/2015	Interest	Interest From 11/01/2015 To 11/30/2015	0.11	13,925.44
1/4/2016	Interest	Interest From 12/01/2015 To 12/31/2015	0.12	13,925.56
2/1/2016	Interest	Interest From 01/01/2016 To 01/31/2016	0.12	13,925.68
2/12/2016	Cash Deposit	Miscellaneous Receipt Special Tax Deposit		126,263.29
2/26/2016	Transfer - Disbursement	Transfer To Other Account Paid To : Acct # 9315807B - Bond Fund Transfer of Funds for Debt Service Payable 3-1-16	(89,225.02)	37,038.27
3/1/2016	Interest	Interest From 02/01/2016 To 02/29/2016	0.57	37,038.84
3/1/2016	Transfer - Disbursement	Transfer To Other Account Paid To : Acct # 9315807I - Admin Expense Fund Transfer of Funds per Sec 4.05 of FAA	(35,853.00)	1,185.84
4/1/2016	Interest	Interest From 03/01/2016 To 03/31/2016	0.01	1,185.85
5/2/2016	Interest	Interest From 04/01/2016 To 04/30/2016	0.01	1,185.86
6/1/2016	Interest	Interest From 05/01/2016 To 05/31/2016	0.01	1,185.87

Westside USD CFD 2005-2 Comm Fac Fund (Account No. 9315807E)

Date	Type	Description	Amount	Balance
7/31/2015	Cash Deposit	Deposit Bond Proceeds Received from Bond Purchaser	343,046.07	343,046.07
8/3/2015	Interest	Interest From 07/01/2015 To 07/31/2015	0.09	343,046.16
8/4/2015	Reversal of Cash Deposit	Deposit Bond Proceeds Reversing Tran #20730461 On 07/31/2015	(343,046.07)	0.09
8/4/2015	Cash Deposit	Deposit Bond Proceeds Received from Bond Purchaser	3,063.96	3,064.05
9/1/2015	Interest	Interest From 08/01/2015 To 08/31/2015	0.31	3,064.36
10/1/2015	Interest	Interest From 09/01/2015 To 09/30/2015	0.03	3,064.39
11/2/2015	Interest	Interest From 10/01/2015 To 10/31/2015	0.03	3,064.42
12/1/2015	Interest	Interest From 11/01/2015 To 11/30/2015	0.03	3,064.45
1/4/2016	Interest	Interest From 12/01/2015 To 12/31/2015	0.03	3,064.48
2/1/2016	Interest	Interest From 01/01/2016 To 01/31/2016	0.03	3,064.51
3/1/2016	Interest	Interest From 02/01/2016 To 02/29/2016	0.02	3,064.53
4/1/2016	Interest	Interest From 03/01/2016 To 03/31/2016	0.03	3,064.56
5/2/2016	Interest	Interest From 04/01/2016 To 04/30/2016	0.03	3,064.59
5/25/2016	Transfer - Deposit	Transfer From Other Account Transfer of funds from 9315807J per Sec 4.02 of Indenture	0.14	3,064.73
6/1/2016	Interest	Interest From 05/01/2016 To 05/31/2016	0.03	3,064.76

Westside USD CFD 2005-2 Admin Expense Fd (Account No. 93158071)

Date	Type	Description	Amount	Balance
7/31/2015	Transfer - Deposit	Transfer From Other Account Pursuant to Section 4.01 of the FFA	\$25,413.10	\$25,413.10
8/3/2015	Interest	Interest From 07/01/2015 To 07/31/2015	0.01	25,413.11
8/5/2015	Transfer - Deposit	Transfer From Other Account Pursuant to the revised Indenture Section 4.01 - Balance of Account	0.21	25,413.32
9/1/2015	Interest	Interest From 08/01/2015 To 08/31/2015	0.22	25,413.54
9/16/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : Dolinka Group, LLC, Invoice # 2015020345	(2,179.95)	23,233.59
10/1/2015	Interest	Interest From 09/01/2015 To 09/30/2015	0.20	23,233.79
10/13/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : Dolinka Group, LLC, Invoice # 2015021261	(2,179.52)	21,054.27
11/2/2015	Interest	Interest From 10/01/2015 To 10/31/2015	0.19	21,054.46
12/1/2015	Interest	Interest From 11/01/2015 To 11/30/2015	0.17	21,054.63
1/4/2016	Interest	Interest From 12/01/2015 To 12/31/2015	0.18	21,054.81
1/8/2016	Cash Disbursement	Miscellaneous Disbursement Paid To : Dolinka Group, LLC, Invoice # 2015021738	(2,179.52)	18,875.29
2/1/2016	Interest	Interest From 01/01/2016 To 01/31/2016	0.16	18,875.45
3/1/2016	Interest	Interest From 02/01/2016 To 02/29/2016	0.15	18,875.60
3/1/2016	Transfer - Deposit	Transfer From Other Account Transfer of funds from 9315807A per Sec 4.05 of Indenture	35,853.00	54,728.60
4/1/2016	Interest	Interest From 03/01/2016 To 03/31/2016	0.46	54,729.06
5/2/2016	Interest	Interest From 04/01/2016 To 04/30/2016	0.45	54,729.51
5/27/2016	Cash Disbursement	Miscellaneous Disbursement Paid To : California Financial Services, Invoice # OC 2016-62 Administration of CFD	(2,000.00)	52,729.51
6/1/2016	Interest	Interest From 05/01/2016 To 05/31/2016	0.46	52,729.97
6/28/2016	Cash Disbursement	Miscellaneous Disbursement Paid To : Westside Union School District Req dtd 6-27-16 Reimbursement of Admin Expenses	(19,225.25)	33,504.72

Westside USD CFD 2005-2 Cost of Issuance (Account No. 9315807J)

Date	Type	Description	Amount	Balance
7/31/2015	Cash Deposit	Deposit Bond Proceeds Received from Bond Purchaser	\$69,988.17	\$69,988.17
7/31/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : Lozano Smith	(14,085.35)	55,902.82
7/31/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : California Financial Services	(8,803.34)	47,099.48
7/31/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : Piper Jaffray & Co.	(36,419.20)	10,680.28
7/31/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : CoBiz Public Finance	(3,641.92)	7,038.36
7/31/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : Kutak Rock LLP	(2,641.00)	4,397.36
8/3/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : Dolinka Group, LLC	(2,641.01)	1,756.35
8/4/2015	Reversal of Cash Deposit	Deposit Bond Proceeds Reversing Tran #20730462 On 07/31/2015	(69,988.17)	(68,231.82)
8/4/2015	Cash Deposit	Deposit Bond Proceeds Received from Bond Purchaser	63,456.04	(4,775.78)
8/6/2015	Reversal of Cash Disbursemen	Miscellaneous Disbursement Paid To : California Financial Services Reversing Tran #20730633 On 07/31/2015	8,803.34	4,027.56
8/6/2015	Cash Disbursement	Miscellaneous Disbursement Paid To : California Financial Services Req # 1 Invoice Fees and Expenses Partial Payment	(2,271.21)	1,756.35
9/1/2015	Interest	Interest From 08/01/2015 To 08/31/2015	0.02	1,756.37
10/1/2015	Interest	Interest From 09/01/2015 To 09/30/2015	0.01	1,756.38
11/2/2015	Interest	Interest From 10/01/2015 To 10/31/2015	0.01	1,756.39
12/1/2015	Interest	Interest From 11/01/2015 To 11/30/2015	0.01	1,756.40
12/17/2015	Miscellaneous Fee	Req # 1 Invoice # 6098 Acceptance, Annual Admin (Jul 2015 - Jun 2016) & Escrow Agent Fees	(1,756.27)	0.13
1/4/2016	Interest	Interest From 12/01/2015 To 12/31/2015	0.01	0.14
5/25/2016	Transfer - Disbursement	Transfer To Other Account Paid To : Acct # 9315807E - Transfer of Funds per Sec 4.02 of Indenture	(0.14)	(0.00)

Westside USD CFD 2005-2 Comm Fac Fd Sub (Account No. 9315807K)

Date	Type	Description	Amount	Balance
8/5/2015	Transfer - Deposit	Transfer From Other Account Pursuant to the revised Indenture Section 4.01	\$0.24	\$0.24
8/5/2015	Transfer - Deposit	Transfer From Other Account Pursuant to the revised Indenture Section 4.01 - plus earnings	339,984.96	339,985.20
9/1/2015	Interest	Interest From 08/01/2015 To 08/31/2015	2.52	339,987.72
9/4/2015	Transfer - Deposit	Transfer From Other Account Transfer of Funds from 9315801D per Sec 4.01 Indenture	0.09	339,987.81
10/1/2015	Interest	Interest From 09/01/2015 To 09/30/2015	2.79	339,990.60
11/2/2015	Interest	Interest From 10/01/2015 To 10/31/2015	2.89	339,993.49
12/1/2015	Interest	Interest From 11/01/2015 To 11/30/2015	2.79	339,996.28
1/4/2016	Interest	Interest From 12/01/2015 To 12/31/2015	2.89	339,999.17
2/1/2016	Interest	Interest From 01/01/2016 To 01/31/2016	2.89	340,002.06
3/1/2016	Interest	Interest From 02/01/2016 To 02/29/2016	2.70	340,004.76
4/1/2016	Interest	Interest From 03/01/2016 To 03/31/2016	2.89	340,007.65
5/2/2016	Interest	Interest From 04/01/2016 To 04/30/2016	2.79	340,010.44
6/1/2016	Interest	Interest From 05/01/2016 To 05/31/2016	2.89	340,013.33
6/28/2016	Cash Disbursement	Miscellaneous Disbursement Paid To : Westside Union School District Req dtd 6/3/16 Reimbursement for construction costs	(340,013.33)	0.00



Westside USD CFD 2005-2 Comm Fac Fd Sub (Account No. 9315807K)

Date	Type	Description	Amount	Balance
8/5/2015	Transfer - Deposit	Transfer From Other Account Pursuant to the revised Indenture Section 4.01	\$0.24	\$0.24
8/5/2015	Transfer - Deposit	Transfer From Other Account Pursuant to the revised Indenture Section 4.01 - plus earnings	339,984.96	339,985.20
9/1/2015	Interest	Interest From 08/01/2015 To 08/31/2015	2.52	339,987.72
9/4/2015	Transfer - Deposit	Transfer From Other Account Transfer of funds from 9315801D per Sec 4.01 Indenture	0.09	339,987.81
10/1/2015	Interest	Interest From 09/01/2015 To 09/30/2015	2.79	339,990.60
11/2/2015	Interest	Interest From 10/01/2015 To 10/31/2015	2.89	339,993.49
12/1/2015	Interest	Interest From 11/01/2015 To 11/30/2015	2.79	339,996.28
1/4/2016	Interest	Interest From 12/01/2015 To 12/31/2015	2.89	339,999.17
2/1/2016	Interest	Interest From 01/01/2016 To 01/31/2016	2.89	340,002.06
3/1/2016	Interest	Interest From 02/01/2016 To 02/29/2016	2.70	340,004.76
4/1/2016	Interest	Interest From 03/01/2016 To 03/31/2016	2.89	340,007.65
5/2/2016	Interest	Interest From 04/01/2016 To 04/30/2016	2.79	340,010.44
6/1/2016	Interest	Interest From 05/01/2016 To 05/31/2016	2.89	340,013.33
6/28/2016	Cash Disbursement	Miscellaneous Disbursement Paid To : Westside Union School District Req dtd 6/3/16 Reimbursement for construction costs	(340,013.33)	0.00

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# EXHIBIT G

Special Tax Roll  
for Fiscal Year 2016/2017

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Westside Union School District  
Community Facilities District No. 2005-2  
Fiscal Year 2016/2017 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
61123	1	3111-028-001	\$2,214.00	\$2,060.80
61123	2	3111-028-002	\$2,214.00	\$2,152.98
61123	3	3111-028-003	\$2,214.00	\$2,060.80
61123	4	3111-028-004	\$2,214.00	\$1,922.50
61123	5	3111-028-005	\$2,214.00	\$2,152.98
61123	6	3111-028-006	\$2,214.00	\$1,922.50
61123	7	3111-028-007	\$2,214.00	\$2,060.80
61123	8	3111-028-008	\$2,214.00	\$2,152.98
61123	9	3111-028-009	\$2,214.00	\$2,060.80
61123	10	3111-028-010	\$2,214.00	\$1,922.50
61123	11	3111-028-011	\$2,214.00	\$1,922.50
61123	12	3111-028-012	\$2,214.00	\$2,152.98
61123	13	3111-028-013	\$2,214.00	\$2,060.80
61123	14	3111-028-014	\$2,214.00	\$1,922.50
61123	15	3111-028-015	\$2,214.00	\$2,060.80
61123	16	3111-028-016	\$2,214.00	\$2,152.98
61123	17	3111-028-017	\$2,214.00	\$2,060.80
61123	18	3111-028-018	\$2,214.00	\$2,152.98
61123	19	3111-028-019	\$2,214.00	\$2,060.80
61123	20	3111-028-020	\$2,214.00	\$1,922.50
61123	21	3111-028-021	\$2,214.00	\$2,060.80
61123	22	3111-028-022	\$2,214.00	\$2,152.98
61123	23	3111-028-023	\$2,214.00	\$2,060.80
61123	24	3111-028-024	\$2,214.00	\$1,922.50
61123	25	3111-028-025	\$2,214.00	\$2,152.98
61123	26	3111-028-026	\$2,214.00	\$2,152.98
61123	27	3111-028-027	\$2,214.00	\$1,922.50
61123	28	3111-028-028	\$2,214.00	\$2,152.98
61123	29	3111-028-029	\$2,214.00	\$2,060.80
61123	30	3111-028-030	\$2,214.00	\$2,152.98
61123	31	3111-028-031	\$2,214.00	\$2,060.80
61123	32	3111-028-032	\$2,214.00	\$1,922.50
61123	33	3111-028-033	\$2,214.00	\$2,152.98
61123	34	3111-028-034	\$2,214.00	\$2,060.80
61123	35	3111-028-035	\$2,214.00	\$2,152.98
61123	36	3111-028-036	\$2,214.00	\$2,060.80
61123	37	3111-028-037	\$2,214.00	\$1,922.50
61123	38	3111-028-038	\$2,214.00	\$2,152.98
61123	39	3111-028-039	\$2,214.00	\$2,060.80
61123	40	3111-028-040	\$2,214.00	\$1,922.50
61123	41	3111-028-041	\$2,214.00	\$2,060.80
61123	42	3111-028-042	\$2,214.00	\$2,152.98

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
61123	43	3111-028-043	\$2,214.00	\$1,922.50
61123	44	3111-028-044	\$2,214.00	\$2,060.80
61123	45	3111-028-045	\$2,214.00	\$2,152.98
61123	46	3111-028-046	\$2,214.00	\$2,060.80
61123	47	3111-028-047	\$2,214.00	\$1,922.50
61123	48	3111-028-048	\$2,214.00	\$2,152.98
61123	49	3111-028-049	\$2,214.00	\$2,060.80
61123	50	3111-028-050	\$2,214.00	\$1,922.50
61123	51	3111-028-051	\$2,214.00	\$2,060.80
61123	52	3111-028-052	\$2,214.00	\$2,060.80
61123	53	3111-028-053	\$2,214.00	\$1,922.50
61123	54	3111-028-054	\$2,214.00	\$2,060.80
61123	55	3111-028-055	\$2,214.00	\$2,152.98
61123	56	3111-028-056	\$2,214.00	\$2,152.98
61123	57	3111-028-057	\$2,214.00	\$2,060.80
61123	58	3111-028-058	\$2,214.00	\$1,922.50
61123	59	3111-028-059	\$2,214.00	\$2,152.98
61123	60	3111-028-060	\$2,214.00	\$2,060.80
61123	61	3111-028-061	\$2,214.00	\$2,060.80
61123	62	3111-028-062	\$2,214.00	\$2,152.98
61123	63	3111-028-063	\$2,214.00	\$1,922.50
61123	64	3111-028-064	\$2,214.00	\$2,060.80
61123	65	3111-028-065	\$2,214.00	\$1,922.50
61123	66	3111-028-066	\$2,214.00	\$2,152.98
61123	67	3111-028-067	\$2,214.00	\$2,060.80
60198	1	3111-031-001	\$2,271.47	\$2,183.90
60198	2	3111-031-002	\$2,271.47	\$2,090.66
60198	3	3111-031-003	\$2,271.47	\$1,950.82
60198	4	3111-031-004	\$2,271.47	\$2,183.90
60198	5	3111-031-005	\$2,271.47	\$2,090.66
60198	6	3111-031-006	\$2,271.47	\$2,183.90
60198	7	3111-031-007	\$2,271.47	\$1,950.82
60198	8	3111-031-008	\$2,271.47	\$2,090.66
60198	9	3111-031-009	\$2,271.47	\$2,183.90
60198	10	3111-031-010	\$2,271.47	\$2,090.66
60198	11	3111-031-011	\$2,271.47	\$1,950.82
60198	12	3111-031-012	\$2,271.47	\$1,950.82
60198	13	3111-031-013	\$2,271.47	\$1,950.82
60198	14	3111-031-014	\$2,271.47	\$1,950.82
60198	15	3111-031-015	\$2,271.47	\$1,950.82
60198	16	3111-031-016	\$2,271.47	\$1,950.82
60198	17	3111-031-017	\$2,271.47	\$1,950.82

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
60198	18	3111-031-018	\$2,271.47	\$1,950.82
60198	19	3111-031-019	\$2,271.47	\$1,950.82
60198	42	3111-031-020	\$2,271.47	\$1,950.82
60198	43	3111-031-021	\$2,271.47	\$2,183.90
60198	44	3111-031-022	\$2,271.47	\$2,090.66
60198	45	3111-031-023	\$2,271.47	\$2,183.90
60198	46	3111-031-024	\$2,271.47	\$2,090.66
60198	47	3111-031-025	\$2,271.47	\$2,183.90
60198	48	3111-031-026	\$2,271.47	\$1,950.82
60198	49	3111-031-027	\$2,271.47	\$1,950.82
60198	50	3111-031-028	\$2,271.47	\$1,950.82
60198	51	3111-031-029	\$2,271.47	\$1,950.82
60198	52	3111-031-030	\$2,271.47	\$1,950.82
60198	53	3111-031-031	\$2,271.47	\$1,950.82
60198	54	3111-031-032	\$2,271.47	\$1,950.82
60198	55	3111-031-033	\$2,271.47	\$1,950.82
60198	56	3111-031-034	\$2,271.47	\$1,950.82
60198	57	3111-031-035	\$2,271.47	\$1,950.82
60198	B	3111-031-037	\$0.00	\$0.00
60198	C	3111-031-038	\$0.00	\$0.00
60198	D	3111-031-039	\$0.00	\$0.00
60198	20	3111-032-001	\$2,271.47	\$1,950.82
60198	21	3111-032-002	\$2,271.47	\$2,183.90
60198	22	3111-032-003	\$2,271.47	\$1,950.82
60198	23	3111-032-004	\$2,271.47	\$2,183.90
60198	24	3111-032-005	\$2,271.47	\$2,090.66
60198	25	3111-032-006	\$2,271.47	\$2,183.90
60198	26	3111-032-007	\$2,271.47	\$2,090.66
60198	27	3111-032-008	\$2,271.47	\$2,183.90
60198	28	3111-032-009	\$2,271.47	\$2,183.90
60198	29	3111-032-010	\$2,271.47	\$1,950.82
60198	30	3111-032-011	\$2,271.47	\$2,090.66
60198	31	3111-032-012	\$2,271.47	\$2,183.90
60198	32	3111-032-013	\$2,271.47	\$2,090.66
60198	33	3111-032-014	\$2,271.47	\$2,183.90
60198	34	3111-032-015	\$2,271.47	\$2,183.90
60198	35	3111-032-016	\$2,271.47	\$2,090.66
60198	36	3111-032-017	\$2,271.47	\$2,183.90
60198	37	3111-032-018	\$2,271.47	\$2,090.66
60198	38	3111-032-019	\$2,271.47	\$2,183.90
60198	39	3111-032-020	\$2,271.47	\$2,090.66
60198	40	3111-032-021	\$2,271.47	\$2,090.66

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
60198	41	3111-032-022	\$2,271.47	\$2,183.90
60198	58	3111-032-023	\$2,271.47	\$1,950.82
60198	59	3111-032-024	\$2,271.47	\$1,950.82
60198	60	3111-032-025	\$2,271.47	\$1,950.82
60198	61	3111-032-026	\$2,271.47	\$1,950.82
60198	62	3111-032-027	\$2,271.47	\$1,950.82
60198	63	3111-032-028	\$2,271.47	\$1,950.82
60198	64	3111-032-029	\$2,271.47	\$2,183.90
60198	65	3111-032-030	\$2,271.47	\$2,183.90
60198	66	3111-032-031	\$2,271.47	\$1,950.82
60198	67	3111-032-032	\$2,271.47	\$2,183.90
60198	68	3111-032-033	\$2,271.47	\$2,183.90
60198	69	3111-032-034	\$2,271.47	\$1,950.82
60198	70	3111-032-035	\$2,271.47	\$2,090.66
60198	71	3111-032-036	\$2,271.47	\$2,183.90
60198	72	3111-032-037	\$2,271.47	\$2,090.66
60198	A POR	3111-032-038	\$0.00	\$0.00
60198	B POR	3111-032-039	\$0.00	\$0.00

<b>Total Parcels</b>	<b>144</b>
<b>Total Taxable Parcels</b>	<b>139</b>
<b>Total Maximum Annual Special Tax</b>	<b>\$311,884.14</b>
<b>Total Assigned Special Tax</b>	<b>\$285,669.48</b>