
Westside Union School District

Community Facilities District No. 2005-1

Annual Special Tax Report

Fiscal Year 2017/2018

August 1, 2017



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TABLE OF CONTENTS

| | |
|--|-----------|
| Introduction | 1 |
| I. CFD Background | 3 |
| A. Location | 3 |
| B. Formation | 3 |
| C. Bonds | 4 |
| II. Fiscal Year 2016/2017 Special Tax Levy | 6 |
| A. Special Tax Levy | 6 |
| B. Special Tax Collections and Delinquencies | 7 |
| III. Fund and Account Activity and Balances | 8 |
| A. Trustee Accounts | 8 |
| B. Sources and Uses | 9 |
| IV. Senate Bill 165 | 10 |
| A. Authorized Facilities | 10 |
| B. Series 2006 Special Tax Bonds | 11 |
| C. 2015 Special Tax Bonds | 12 |
| D. Special Taxes | 14 |
| V. Minimum Annual Special Tax Requirement | 16 |
| A. Minimum Annual Special Tax Requirement | 16 |
| B. Administrative Expense Budget | 17 |
| VI. Development | 18 |
| A. Developed Property | 18 |
| VII. Fiscal Year 2017/2018 Special Tax Levy | 20 |

Exhibit A – Rate and Method of Apportionment

Exhibit B – CFD Boundary Map

Exhibit C – Assessor’s Parcel Maps

Exhibit D – 2015 Special Tax Bonds Debt Service Schedule

Exhibit E – Delinquent Annual Special Tax Report

Exhibit F – Summary of Transactions for Fiscal Agent Accounts

Exhibit G – Annual Special Tax Roll for Fiscal Year 2017/2018

INTRODUCTION

Community Facilities District No. 2005-1 (“CFD No. 2005-1”) 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. 2005-1 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. 2005-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2017/2018. 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. 2005-1 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2016/2017 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2016/2017 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. 2005-1.

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. 2005-1 for Fiscal Year 2016/2017.

Section V – Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 2005-1 for Fiscal Year 2017/2018.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2005-1.

Section VII – Fiscal Year 2017/2018 Special Tax Levy

Section VII provides the Fiscal Year 2017/2018 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. 2005-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2005-1 is located along the westerly side of 60th Street West, from $\pm 600'$ south of Avenue K at the north to $\pm 622'$ south of Avenue K-8, and extending westerly for $\pm 1,260'$. This location is in the westerly part of the City of Lancaster (the "City"), with unincorporated areas of Los Angeles County (the "County") as well as the Angeles National Forest farther to the southwest and west. This location is also about $4\frac{1}{2}$ miles west of Highway 14/138 (Antelope Valley Freeway), and $1\frac{1}{2}$ miles north of the City of Palmdale. For reference, the boundary map of CFD No. 2005-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2005-1 was formed and established by the School District on June 21, 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. 2005-1, and a landowner election at which the qualified electors of CFD No. 2005-1 authorized CFD No. 2005-1 to incur bonded indebtedness in an amount not to exceed \$11,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2005-1 was also formed in connection with a School Facilities Impact Mitigation Agreement approved on June 21, 2005 (the "Mitigation Agreement"), by and between the CFD No. 2005-1 and Capital Pacific Holdings, LLC, Richmond American Homes of California, Inc., Pinnacle Northwood 78, LLC, and Warmington Lancaster Associates, L.P. ("Developers").

CFD No. 2005-1 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. 2005-1. In addition, CFD No. 2005-1 financed the acquisition or construction of certain sewer facilities and improvements to be owned and operated by the County Sanitation District No. 14 of Los Angeles

County (the “Sanitation District Facilities”), and certain water improvements to be owned and operated by the Los Angeles County Waterworks District No. 40, Antelope Valley (the “Waterworks District Facilities”), all with respect to the property in CFD No. 2005-1.

The table below provides information related to the formation of CFD No. 2005-1.

**Board Actions Related to
Formation of CFD No. 2005-1**

| Resolution | Board Meeting Date | Resolution No. |
|--|--------------------|----------------|
| Resolution of Intention | April 12, 2005 | 05-26 |
| Resolution to Incur Bonded Indebtedness | April 12, 2004 | 05-27 |
| Resolution Approving Joint Community Facilities Agreements (Sanitation District) | May 17, 2005 | 05-36 |
| Resolution Approving Joint Community Facilities Agreements (Waterworks District) | May 17, 2005 | 05-37 |
| Resolution of Formation | June 21, 2005 | 05-41 |
| Resolution of Necessity | June 21, 2005 | 05-42 |
| Resolution Calling Election | June 21, 2005 | 05-43 |
| Ordinance Levying Special Taxes | June 21, 2005 | 05-44 |

A Notice of Special Tax Lien was recorded in the real property records of the County on July 20, 2005, as Document No. 05-1720038 on all property within CFD No. 2005-1.

C. Bonds

Series 2006 Special Tax Bonds

On January 25, 2006 the Series 2005 Special Tax Bonds of the Westside Union School District Community Facilities District No. 2005-1 (“2005 Bonds”) were issued in the amount of \$7,870,000. The 2005 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated January 1, 2006, and the Act. The 2005 Bonds were issued to fund the Authorized Facilities of CFD No. 2005-1, fund a reserve fund for the 2005 Bonds, fund capitalized interest on the 2005 Bonds through September 1, 2006, pay certain administrative expense of CFD No. 2005-1 and pay the costs of issuing

the 2005 Bonds. For more information regarding the use of the 2005 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

Series 2015 Special Tax Bonds

On July 31, 2015 the 2015 Special Tax Bonds of the Westside Union School District Community Facilities District No. 2005-1 (“2015 Bonds”) were issued in the amount of \$7,216,442. 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 2005 Bonds on September 1, 2015 for interest savings, fund additional Authorized Facilities in the amount of \$486,338 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. 2005-1 according to the RMA. A copy of the debt service schedule of the 2015 Bonds is included as Exhibit D.

II. FISCAL YEAR 2016/2017 ANNUAL SPECIAL TAX LEVY

Each Fiscal Year, CFD No. 2005-1 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 2016/2017.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2016/2017 is summarized by Special Tax classification in the table below.

Fiscal Year 2016/2017 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 | < 2,600 | 11 Units | \$1,877.16 per Unit | \$20,648.76 |
| 1 | 2 | 2,600 - 2,850 | 13 Units | \$1,914.84 per Unit | 24,892.92 |
| 1 | 3 | 2,851 - 3,100 | 11 Units | \$1,952.52 per Unit | 21,477.72 |
| 1 | 4 | > 3,100 | 52 Units | \$2,002.78 per Unit | 104,144.56 |
| 1 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 1 | | | 87 Units | N/A | \$171,163.96 |
| 2 | 1 | < 2,100 | 24 Units | \$1,624.34 per Unit | \$38,984.16 |
| 2 | 2 | 2,100 - 2,350 | 0 Units | \$1,707.56 per Unit | 0.00 |
| 2 | 3 | 2,351 - 2,600 | 0 Units | \$1,790.80 per Unit | 0.00 |
| 2 | 4 | 2,601 - 2,850 | 28 Units | \$1,874.02 per Unit | 52,472.56 |
| 2 | 5 | > 2,850 | 29 Units | \$1,980.80 per Unit | 57,443.20 |
| 2 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 2 | | | 81 Units | N/A | \$148,899.92 |
| 3 | 1 | < 2,450 | 32 Units | \$1,632.14 per Unit | \$52,228.48 |
| 3 | 2 | 2,450 - 2,700 | 19 Units | \$1,701.22 per Unit | 32,323.18 |
| 3 | 3 | 2,701 - 2,950 | 0 Units | \$1,770.32 per Unit | 0.00 |
| 3 | 4 | > 2,950 | 27 Units | \$1,839.40 per Unit | 49,663.80 |
| 3 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 3 | | | 78 Units | N/A | \$134,215.46 |
| 4 | 1 | < 2,600 | 23 Units | \$1,801.78 per Unit | \$41,440.94 |
| 4 | 2 | 2,600 - 2,850 | 0 Units | \$1,880.30 per Unit | 0.00 |
| 4 | 3 | 2,851 - 3,100 | 0 Units | \$1,958.80 per Unit | 0.00 |
| 4 | 4 | > 3,100 | 54 Units | \$2,021.62 per Unit | 109,167.48 |
| 4 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 4 | | | 77 Units | N/A | \$150,608.42 |
| Total | | | 323 Units | | \$604,887.76 |

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2005-1, as of June 30, 2017, for Fiscal Year 2016/2017 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 2016/2017 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 2005-1 Annual Special Tax Collections and Delinquencies

| Fiscal Year | Subject Fiscal Year | | | | | June 30, 2017 | |
|-------------|-----------------------|--------------------|------------------|-------------------|------------------|-----------------------------|----------------------------|
| | Aggregate Special Tax | Parcels Delinquent | Amount Collected | Amount Delinquent | Delinquency Rate | Remaining Amount Delinquent | Remaining Delinquency Rate |
| 2011/2012 | \$604,887.76 | 14 | \$585,747.12 | \$19,140.64 | 3.16% | \$0.00 | 0.00% |
| 2012/2013 | 604,887.76 | 9 | 590,000.88 | 14,886.88 | 2.46% | 2,387.79 | 0.39% |
| 2013/2014 | 604,887.76 | 8 | 593,281.66 | 11,606.10 | 1.92% | 3,857.96 | 0.64% |
| 2014/2015 | 604,887.76 | 9 | 590,688.17 | 14,199.59 | 2.35% | 5,810.48 | 0.96% |
| 2015/2016 | 604,887.76 | 5 | 597,099.63 | 7,788.13 | 1.29% | 5,810.48 | 0.96% |
| 2016/2017 | 604,887.76 | 8 | 596,050.68 | 8,837.08 | 1.46% | 8,837.08 | 1.46% |

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. 2005-1.

A. Trustee Accounts

Funds and accounts associated with the 2015 Bonds are currently being held by 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, 2017, 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 2016/2017.

**Fund and Account Balances
as of June 30, 2017**

| Account Name | Account Number | Balance |
|--------------------------------------|----------------|---------------------|
| Special Tax Fund | 9315806A | \$189,309.39 |
| Bond Fund | 9315806B | 0.00 |
| Community Facilities Fund | 9315806E | 467,945.63 |
| Administrative Expense Fund | 9315806I | 16,237.75 |
| Cost of Issuance Fund ^[1] | 9315806J | 0.00 |
| Community Facilities Subaccount | 9315806K | 243,677.25 |
| Total | | \$917,170.02 |

[1] Account closed on May 25, 2016.

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2005-1 are limited based on the restrictions as described within the Indenture. The table below presents the sources and uses of all funds and accounts for CFD No. 2005-1 from July 1, 2016 through June 30, 2017. For a more detailed description of the sources and uses of funds please refer to Section 4 of the Indenture.

Fiscal Year 2016/2017 Sources and Uses of Funds

| Sources | |
|-----------------------------|-----------------------|
| Bond Proceeds | \$0.00 |
| Annual Special Tax Receipts | 672,936.28 |
| Investment Earnings | 1,152.31 |
| Total | \$674,088.59 |
| Uses | |
| Interest Payments | (\$297,591.21) |
| Principal Payments | (309,604.00) |
| Authorized Facilities | 0.00 |
| Administrative Expenses | (10,000.00) |
| Total | (\$617,195.21) |

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. The 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 Act, CFD No. 2005-1 can only be used to fund the "Authorized Facilities" as outlined at the time of formation. The following is a summary which describes the Authorized Facilities.

Elementary School Facilities: means the planning, constructing, leasing, and/or purchasing of elementary school sites and building, as well as furniture, technology, and equipment with a useful life of at least five (5) years.

Middle School Facilities: means the planning, constructing, leasing, and/or purchasing of middle school sites and building, as well as furniture, technology, and equipment with 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. 2005-1.

Los Angeles County Sanitation District Fee Facilities: means facilities constructed by or on behalf of property owners and needed by Los Angeles County Sanitation District to provide capacity in the existing and proposed Sanitation District facilities including sewers, lift stations, and force mains for the transport of wastewater from the sewerage collection system to the

Sanitation District’s wastewater treatment plant, and land and facilities for the treatment and disposal of the wastewater.

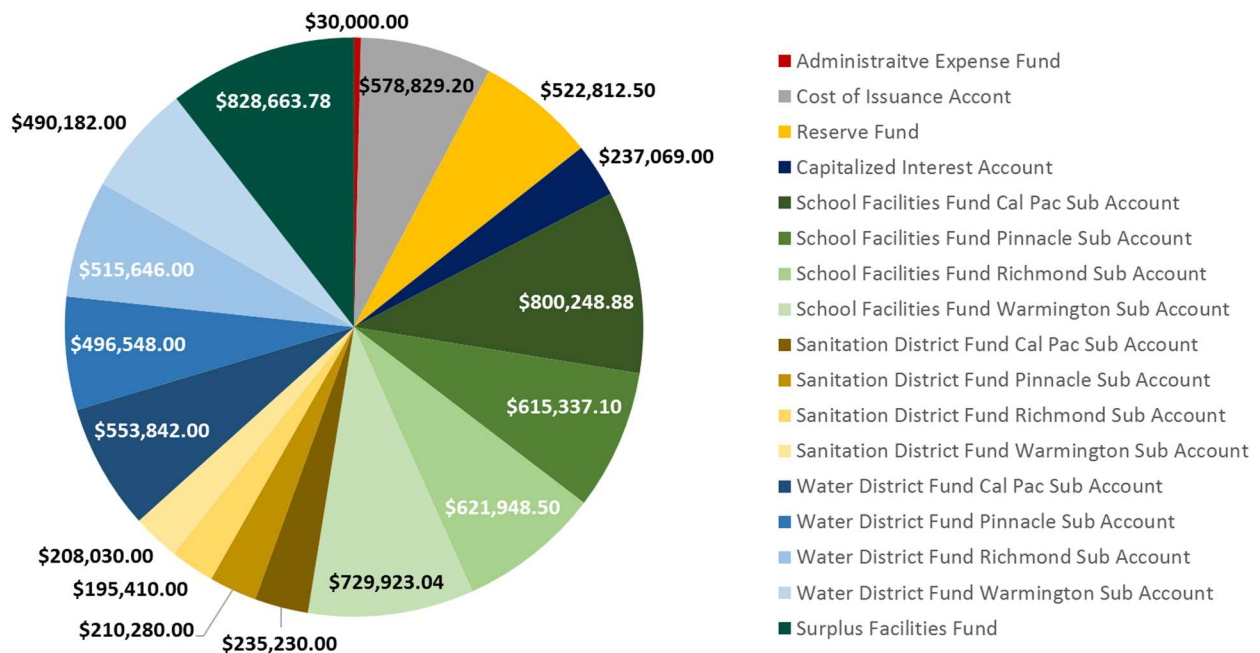
Los Angeles County Waterworks Fee Facilities: means facilities constructed by or on behalf of Property Owners and needed by the Waterworks District in order to provide services to the Units. It provides for the construction of water wells, facilities for water banking and a reclaimed water distribution system.

B. Series 2005 Special Tax Bonds

Bond Proceeds

In accordance with the Fiscal Agent Agreement for the 2005 Bonds, the total bond proceeds of \$7,870,000 were deposited into the funds and accounts as shown in the graph below.

2005 Bond Proceeds



[1] Represents interest on the 2005 Bonds through September 1, 2006.

[2] This amount includes the Underwriter’s Discount of \$157,400.00 and Original Issue Discount of \$70,922.20. The actual amount deposited into the Cost of Issuance Account was \$350,507.00

Construction Funds and Accounts

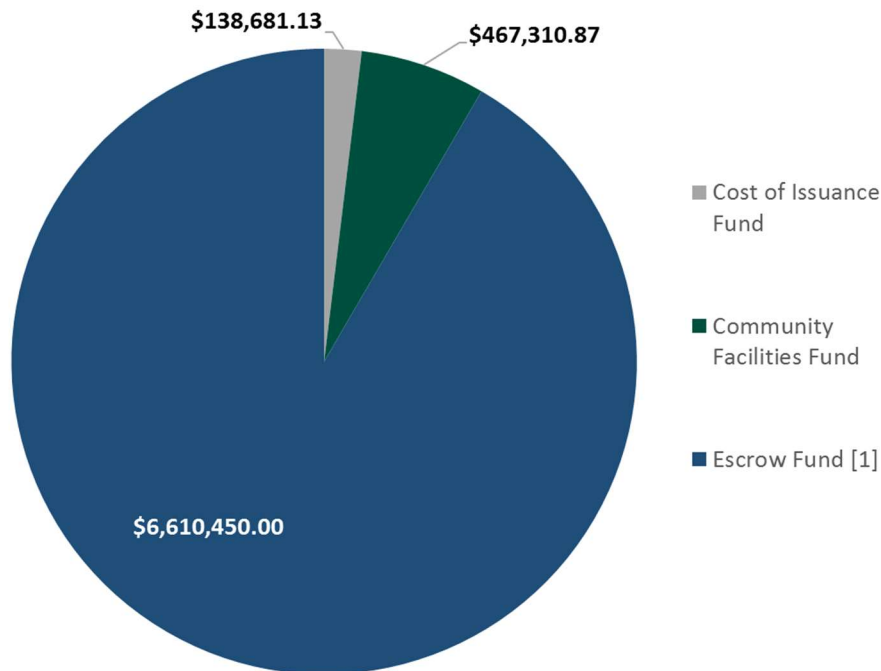
All construction funds generated from the issuance of the 2005 Bonds had been expended on the Authorized Facilities prior to July 1, 2015.

C. 2015 Special Tax Bonds

Bond Proceeds

In accordance with the Indenture for the 2015 Bonds, the total bond proceeds of \$7,216,442 were deposited into the funds and accounts as shown in the graph below.

2015 Bond Proceeds



[1] Funds used to redeem the 2005 Bonds in full on September 1, 2015.

Construction Funds and Accounts

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

Community Facilities Fund

| | | |
|------------------------------------|--------|---------------------|
| Balance as of July 31, 2015 | | \$467,310.87 |
| Previously Accrued | 40.05 | |
| Previously Expended | 0.00 | |
| Balance as of June 30, 2016 | | \$467,350.92 |
| Accruals | | \$594.71 |
| Investment Earnings | 594.71 | |
| Expenditures | | \$0.00 |
| Balance as of June 30, 2017 | | \$467,945.63 |

Pursuant to the Indenture, the funds on deposit within the Bond Fund and the Reserve Fund created under the Fiscal Agent Agreement of the 2005 Bonds were transferred to the Community Facilities Subaccount to be utilized for Authorized Facilities of CFD No. 2005-1. The table below summarizes the accruals and expenditures within the Community Facilities Subaccount since the issuance of the 2015 Bonds.

Community Facilities Subaccount

| | | |
|------------------------------------|--------------|---------------------|
| Balance as of July 31, 2015 | | \$0.00 |
| Previously Accrued | 522,882.03 | |
| Previously Expended | (279,517.03) | |
| Balance as of June 30, 2016 | | \$243,365.00 |
| Accruals | | \$312.25 |
| Investment Earnings | 312.25 | |
| Expenditures | | \$0.00 |
| Balance as of June 30, 2017 | | \$243,677.25 |

D. Special Taxes

CFD No. 2005-1 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 (2005 Bonds) and the Indenture (2015 Bonds). The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2005-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2005 Bonds.

Special Tax Fund (2005 Bonds)

| | | |
|---------------------------------------|----------------|---------------|
| Balance as of January 25, 2006 | | \$0.00 |
| Previously Accrued | 5,525,502.72 | |
| Previously Expended | (5,525,502.72) | |
| Balance as of July 31, 2015 | | \$0.00 |

The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2005-1 within the Special Tax Fund created under the Indenture.

Special Tax Fund (2015 Bonds)

| | | |
|---|--------------|---------------------|
| Balance as of July 31, 2015 | | \$0.00 |
| Previously Accrued | 330,148.15 | |
| Previously Expended | (206,798.82) | |
| Balance as of June 30, 2016 | | \$123,349.33 |
| Accruals | | \$673,153.79 |
| Interest Earnings | 217.51 | |
| Special Tax Deposits | 672,936.28 | |
| Expenditures | | (\$607,193.73) |
| Transfer to Bond Fund for Debt Service Payments | (607,193.73) | |
| Balance as of June 30, 2017 | | \$189,309.39 |

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. 2005-1 based on the financial obligations for Fiscal Year 2017/2018.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2005-1 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. 2005-1. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2017/2018.

Minimum Annual Special Tax Requirement for CFD No. 2005-1

| | | |
|---|----------------|-----------------------|
| Fiscal Year 2016/2017 Remaining Sources | | \$463,029.98 |
| Balance of Special Tax Fund | \$189,309.39 | |
| Anticipated Special Taxes | \$273,720.59 | |
| Fiscal Year 2016/2017 Remaining Obligations | | (\$463,029.98) |
| September 1, 2017 Principal Payment | (\$115,532.00) | |
| September 1, 2017 Interest Payment | (\$144,352.91) | |
| Direct Construction of Authorized Facilities | (\$203,145.07) | |
| Fiscal Year 2016/2017 Surplus (Reserve Fund Draw) | | \$0.00 |
| Fiscal Year 2017/2018 Obligations | | (\$604,887.76) |
| Administrative Expense Budget | (\$30,000.00) | |
| Anticipated Special Tax Delinquencies ^[1] | (\$8,837.08) | |
| March 1, 2018 Principal Payment | (\$120,300.00) | |
| March 1, 2018 Interest Payment | (\$141,938.30) | |
| September 1, 2018 Principal Payment | (\$120,299.00) | |
| September 1, 2018 Interest Payment | (\$139,424.03) | |
| Direct Construction of Authorized Facilities | (\$44,089.35) | |
| Fiscal Year 2017/2018 Minimum Annual Special Tax Requirement | | \$604,887.76 |
| [1] Assumes the Year End Fiscal Year 2016/2017 delinquency rate of 1.46%. | | |

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 2017/2018 Administrative Expenses are shown in the table below.

Fiscal Year 2017/2018 Budgeted Administrative Expenses

| Administrative Expense | Fiscal Year 2017/2018 Budget |
|-------------------------------|---|
| District Staff and Expenses | \$6,419.25 |
| Consultant/Trustee Expenses | 13,500.00 |
| County Tax Collection Fees | 80.75 |
| Contingency for Legal | 10,000.00 |
| Total Expenses | \$30,000.00 |

VI. SPECIAL TAX CLASSIFICATION

Each Fiscal Year, parcels within CFD No. 2005-1 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. 2005-1.

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 2017/2018**

| Initial Tax Year | Classification | Number of Units |
|------------------------|--------------------|-----------------|
| 2006/2007 | Developed Property | 70 |
| 2007/2008 | Developed Property | 17 |
| <i>Subtotal Zone 1</i> | | <i>87</i> |
| 2005/2006 | Developed Property | 3 |
| 2006/2007 | Developed Property | 78 |
| <i>Subtotal Zone 2</i> | | <i>81</i> |
| 2006/2007 | Developed Property | 49 |
| 2007/2008 | Developed Property | 29 |
| <i>Subtotal Zone 3</i> | | <i>78</i> |
| 2006/2007 | Developed Property | 43 |
| 2007/2008 | Developed Property | 12 |
| 2008/2009 | Developed Property | 22 |
| <i>Subtotal Zone 4</i> | | <i>77</i> |
| Total | | 323 |

Building Permits have been issued for 323 Units by the City within CFD No. 2005-1. According to the Los Angeles County Assessor, all property zoned for residential development within CFD No. 2005-1 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2005-1.

**Fiscal Year 2017/2018
Special Tax Classification**

| Zone | Tax Class | Building Square Footage | Number of Units/Acres |
|------------------------|-------------|-------------------------|-----------------------|
| 1 | 1 | < 2,600 | 11 Units |
| 1 | 2 | 2,600 - 2,850 | 13 Units |
| 1 | 3 | 2,851 - 3,100 | 11 Units |
| 1 | 4 | > 3,100 | 52 Units |
| 1 | Undeveloped | N/A | 0.00 Acres |
| Subtotal Zone 1 | | | 87 Units |
| 2 | 1 | < 2,100 | 24 Units |
| 2 | 2 | 2,100 - 2,350 | 0 Units |
| 2 | 3 | 2,351 - 2,600 | 0 Units |
| 2 | 4 | 2,601 - 2,850 | 28 Units |
| 2 | 5 | > 2,850 | 29 Units |
| 2 | Undeveloped | N/A | 0.00 Acres |
| Subtotal Zone 2 | | | 81 Units |
| 3 | 1 | < 2,450 | 32 Units |
| 3 | 2 | 2,450 - 2,700 | 19 Units |
| 3 | 3 | 2,701 - 2,950 | 0 Units |
| 3 | 4 | > 2,950 | 27 Units |
| 3 | Undeveloped | N/A | 0.00 Acres |
| Subtotal Zone 3 | | | 78 Units |
| 4 | 1 | < 2,600 | 23 Units |
| 4 | 2 | 2,600 - 2,850 | 0 Units |
| 4 | 3 | 2,851 - 3,100 | 0 Units |
| 4 | 4 | > 3,100 | 54 Units |
| 4 | Undeveloped | N/A | 0.00 Acres |
| Subtotal Zone 4 | | | 77 Units |
| Total | | | 323 Units |

VII. Fiscal Year 2017/2018 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. 2005-1 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 2017/2018 by Special Tax classification as determined by the RMA for CFD No. 2005-1 can be found on the table on the next page.

**Fiscal Year 2017/2018
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 | < 2,600 | 11 Units | \$1,877.16 per Unit | \$20,648.76 |
| 1 | 2 | 2,600 - 2,850 | 13 Units | \$1,914.84 per Unit | 24,892.92 |
| 1 | 3 | 2,851 - 3,100 | 11 Units | \$1,952.52 per Unit | 21,477.72 |
| 1 | 4 | > 3,100 | 52 Units | \$2,002.78 per Unit | 104,144.56 |
| 1 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 1 | | | 87 Units | N/A | \$171,163.96 |
| 2 | 1 | < 2,100 | 24 Units | \$1,624.34 per Unit | \$38,984.16 |
| 2 | 2 | 2,100 - 2,350 | 0 Units | \$1,707.56 per Unit | 0.00 |
| 2 | 3 | 2,351 - 2,600 | 0 Units | \$1,790.80 per Unit | 0.00 |
| 2 | 4 | 2,601 - 2,850 | 28 Units | \$1,874.02 per Unit | 52,472.56 |
| 2 | 5 | > 2,850 | 29 Units | \$1,980.80 per Unit | 57,443.20 |
| 2 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 2 | | | 81 Units | N/A | \$148,899.92 |
| 3 | 1 | < 2,450 | 32 Units | \$1,632.14 per Unit | \$52,228.48 |
| 3 | 2 | 2,450 - 2,700 | 19 Units | \$1,701.22 per Unit | 32,323.18 |
| 3 | 3 | 2,701 - 2,950 | 0 Units | \$1,770.32 per Unit | 0.00 |
| 3 | 4 | > 2,950 | 27 Units | \$1,839.40 per Unit | 49,663.80 |
| 3 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 3 | | | 78 Units | N/A | \$134,215.46 |
| 4 | 1 | < 2,600 | 23 Units | \$1,801.78 per Unit | \$41,440.94 |
| 4 | 2 | 2,600 - 2,850 | 0 Units | \$1,880.30 per Unit | 0.00 |
| 4 | 3 | 2,851 - 3,100 | 0 Units | \$1,958.80 per Unit | 0.00 |
| 4 | 4 | > 3,100 | 54 Units | \$2,021.62 per Unit | 109,167.48 |
| 4 | Undeveloped | N/A | 0.00 Acres | \$0.00 per Acre | 0.00 |
| Subtotal Zone 4 | | | 77 Units | N/A | \$150,608.42 |
| Total | | | 323 Units | | \$604,887.76 |

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EXHIBIT A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT FOR
COMMUNITY FACILITIES DISTRICT NO. 2005-1
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. 2005-1 ("CFD No. 2005-1") of the Westside Union School District ("School District"). An Annual Special Tax shall be levied on and collected in CFD No. 2005-1 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. 2005-1, 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. 2005-1 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. 2005-1, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-1.

"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. 2005-1.

"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. 2005-1.

"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 County, or another public agency in the event the County no longer issues said permits for the construction of Units within CFD No. 2005-1. 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.

"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. 2005-1.

"Lot" means an individual legal lot created by a Final Subdivision Map for which a Building Permit could be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C that can be levied by CFD No. 2005-1 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. 2005-1, (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.

"Net Taxable Acreage" means the total Acreage of all Taxable Property expected to exist in CFD No. 2005-1 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. 2005-1 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. 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. 2005-1 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 2005-1 in Section N of this RMA.

"Zone 1" means all property located with the area identified as Zone 1 of CFD 2005-1 in Section N of this RMA, being parcel 1 of parcel map No. 060557, City of Lancaster, County of Los Angeles, State of California, recorded in Book 327 as Instrument Number 04 2794723.

"Zone 2" means all property located with the area identified as Zone 2 of CFD 2005-1 in Section N of this RMA, being parcel 2 of parcel map No. 060557, City of Lancaster, County of Los Angeles, State of California, recorded in Book 327 as Instrument Number 04 2794723.

"Zone 3" means all property located with the area identified as Zone 3 of CFD 2005-1 in Section N of this RMA, being parcel 3 of parcel map No. 060557, City of Lancaster, County of Los Angeles, State of California, recorded in Book 327 as Instrument Number 04 2794723.

"Zone 4" means all property located with the area identified as Zone 4 of CFD 2005-1 in Section N of this RMA, being parcel 4 of parcel map No. 060557, City of Lancaster, County of Los Angeles, State of California, recorded in Book 327 as Instrument Number 04 2794723.

SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, commencing with Fiscal Year 2005-06, each Assessor's Parcel within CFD No. 2005-1 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 any given Fiscal Year shall be the amount specified in Table 1, 2, 3, and 4 according to the Zone within which the Assessor's Parcel is located and the Building Square Footage of a Unit.

TABLE 1

**ASSIGNED ANNUAL SPECIAL TAXES FOR
DEVELOPED PROPERTY IN ZONE 1**

| Building Square Feet | Assigned Annual Special Tax |
|-----------------------------|------------------------------------|
| < 2,600 | \$1,877.16 per Unit |
| 2,600 – 2,850 | \$1,914.85 per Unit |
| 2,851 – 3,100 | \$1,952.53 per Unit |
| > 3,100 | \$2,002.78 per Unit |

TABLE 2

ASSIGNED ANNUAL SPECIALS TAXES FOR DEVELOPED PROPERTY IN ZONE 2

| Building Square Feet | Assigned Annual Special Tax |
|-----------------------------|------------------------------------|
| < 2,100 | \$1,624.35 per Unit |
| 2,100 – 2,350 | \$1,707.57 per Unit |
| 2,351 – 2,600 | \$1,790.80 per Unit |
| 2,601 – 2,850 | \$1,874.02 per Unit |
| > 2,850 | \$1,980.80 per Unit |

TABLE 3

ASSIGNED ANNUAL SPECIAL TAXES FOR DEVELOPED PROPERTY IN ZONE 3

| Building Square Feet | Assigned Annual Special Tax |
|-----------------------------|------------------------------------|
| < 2,450 | \$1,632.14 per Unit |
| 2,450 – 2,700 | \$1,701.23 per Unit |
| 2,701 – 2,950 | \$1,770.32 per Unit |
| > 2,950 | \$1,839.41 per Unit |

TABLE 4

ASSIGNED ANNUAL SPECIAL TAXES FOR DEVELOPED PROPERTY IN ZONE 4

| Building Square Feet | Assigned Annual Special Tax |
|-----------------------------|------------------------------------|
| < 2,600 | \$1,801.79 per Unit |
| 2,600 – 2,850 | \$1,880.30 per Unit |
| 2,851 – 3,100 | \$1,958.81 per Unit |
| > 3,100 | \$2,021.62 per Unit |

2. Undeveloped Property

The Assigned Annual Special Tax rate for an Assessor's Parcel of Undeveloped Property per acre of Acreage for any given Fiscal Year shall be the amount determined by reference to Table 5 according to the Zone within which the Assessor's Parcel is located.

TABLE 5

ASSIGNED ANNUAL SPECIAL TAX FOR UNDEVELOPED PROPERTY

| Location | Assigned Annual Special Tax |
|-----------------|------------------------------------|
| Zone 1 | \$12,973.89 per Acre |
| Zone 2 | \$12,310.21 per Acre |
| Zone 3 | \$11,159.43 per Acre |
| Zone 4 | \$12,130.67 per Acre |

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 rate in any Fiscal Year for Developed Property within a Final Subdivision Map shall be the rate per Lot calculated according to the following formula:

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

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

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.

SECTION F METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2005-06, 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. 2005-1 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. 2005-1 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_G = 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. 2005-1 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. 2005-1 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 6. 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 6

MINIMUM TAXABLE ACREAGE

| Location | Minimum Taxable Acreage |
|-----------------|--------------------------------|
| Zone 1 | 13.07 Acres |
| Zone 2 | 12.20 Acres |
| Zone 3 | 12.12 Acres |
| Zone 4 | 12.40 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. 2005-1 ("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. 2005-1 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**

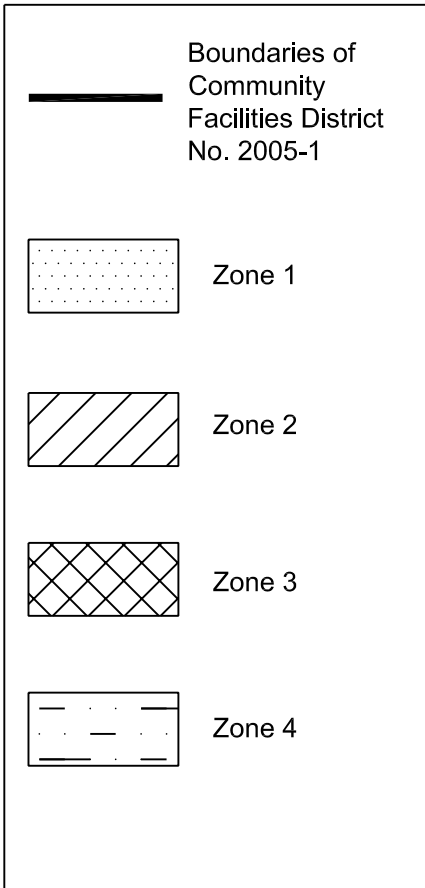
(Attached hereto)

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EXHIBIT A
WESTSIDE UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1
MAP OF ZONES

LEGEND

Boundaries of Community Facilities District No. 2005-1



Zone 1

Zone 2

Zone 3

Zone 4

The legend is enclosed in a rectangular box. It contains four entries, each with a patterned square and a label. The first entry is a solid black line representing the district boundary. The second is a square with a dotted pattern labeled 'Zone 1'. The third is a square with diagonal hatching labeled 'Zone 2'. The fourth is a square with a cross-hatch pattern labeled 'Zone 3'. Below these is a square with a horizontal dashed line pattern labeled 'Zone 4'.

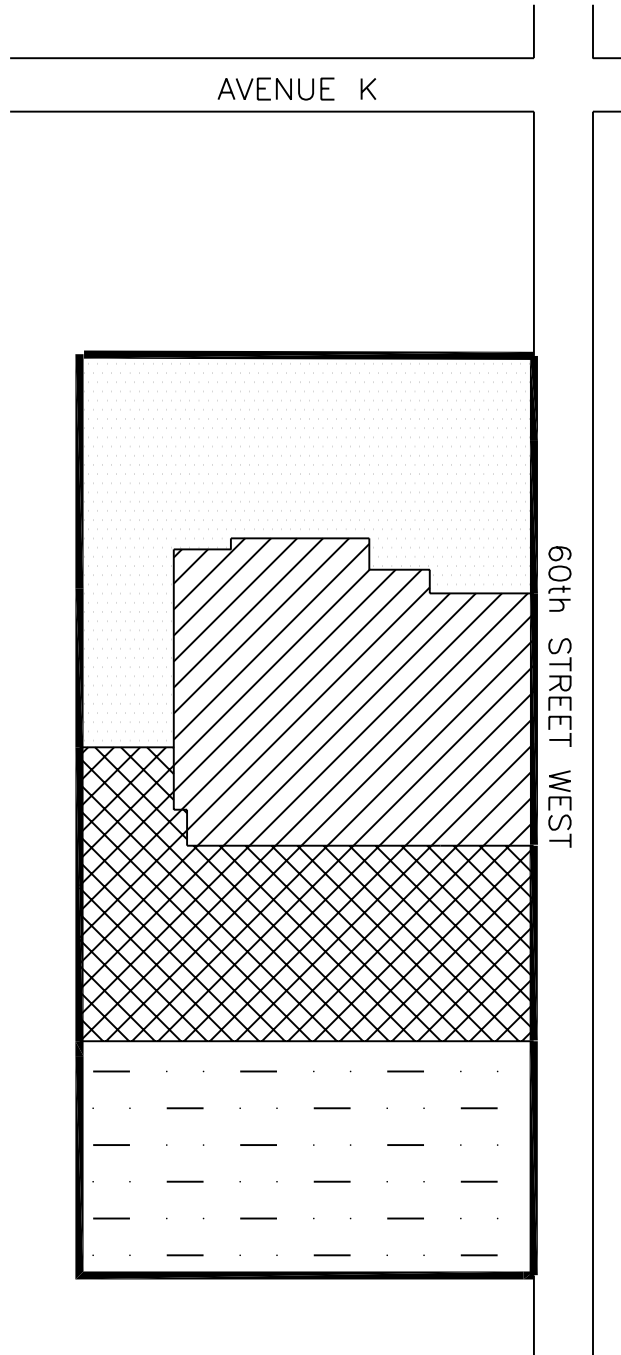


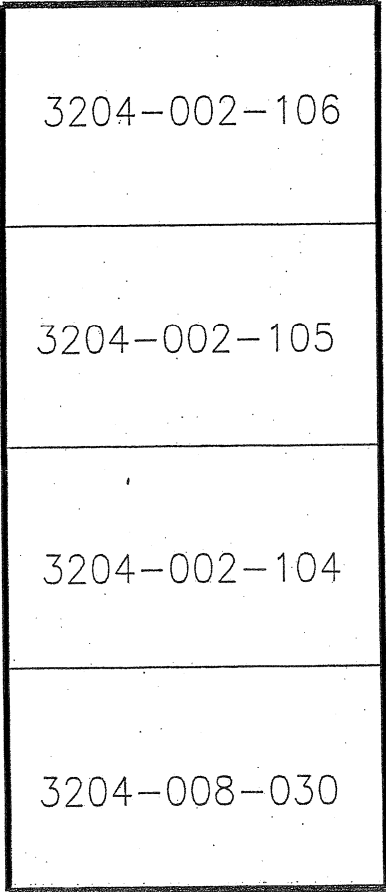
EXHIBIT B

CFD Boundary Map

PROPOSED BOUNDARIES OF
WESTSIDE UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1
CITY OF LANCASTER
STATE OF CALIFORNIA

AVENUE K

60th STREET WEST



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

Clerk of the Board of Trustees

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2005-1, 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. _____.



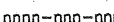
Clerk of the Board of Trustees

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

County Recorder of Los Angeles County

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.

LEGEND

| | |
|---|--|
|  | Boundaries of Community Facilities District No. 2005-1 |
|  | Los Angeles County Assessor Parcel Line |
|  | Los Angeles County Assessor Parcel Number |



PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

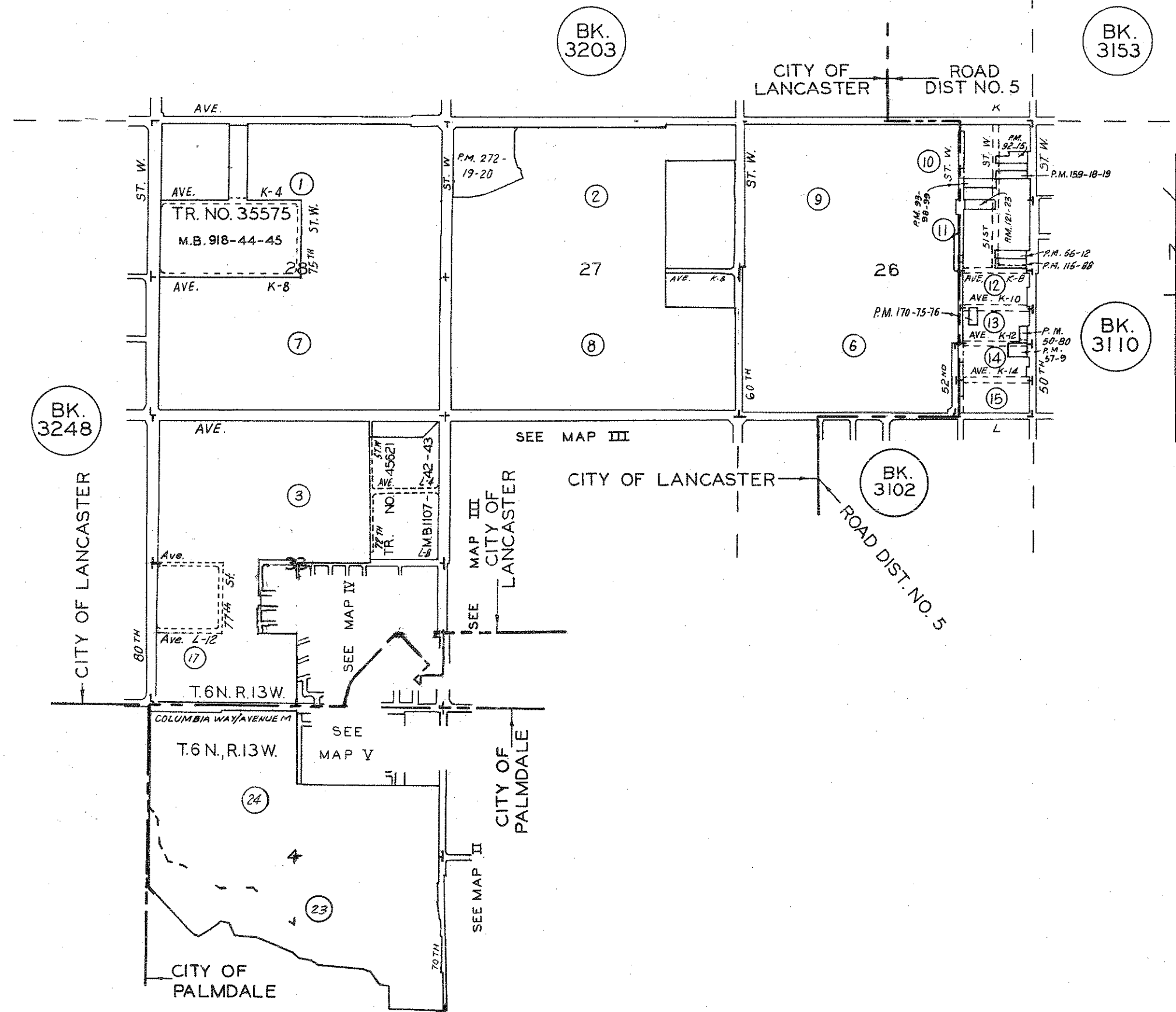
EXHIBIT C

Assessor's Parcel Maps

- 761018
- 780531
- 790108
- 790810
- 790925
- 791102
- 791217
- 800401
- 810220
- 830913
- 840912
- 880608
- 880629
- 881206
- 890524
- 900123
- 900129-262, 269, 270, 289
- 910705
- 910924-86
- 930608
- 960724
- 970207
- 20000628
- 2004080410
- 2005021110

BK. 3203

BK. 3153



BK. 3248

BK. 3102

BK. 3110

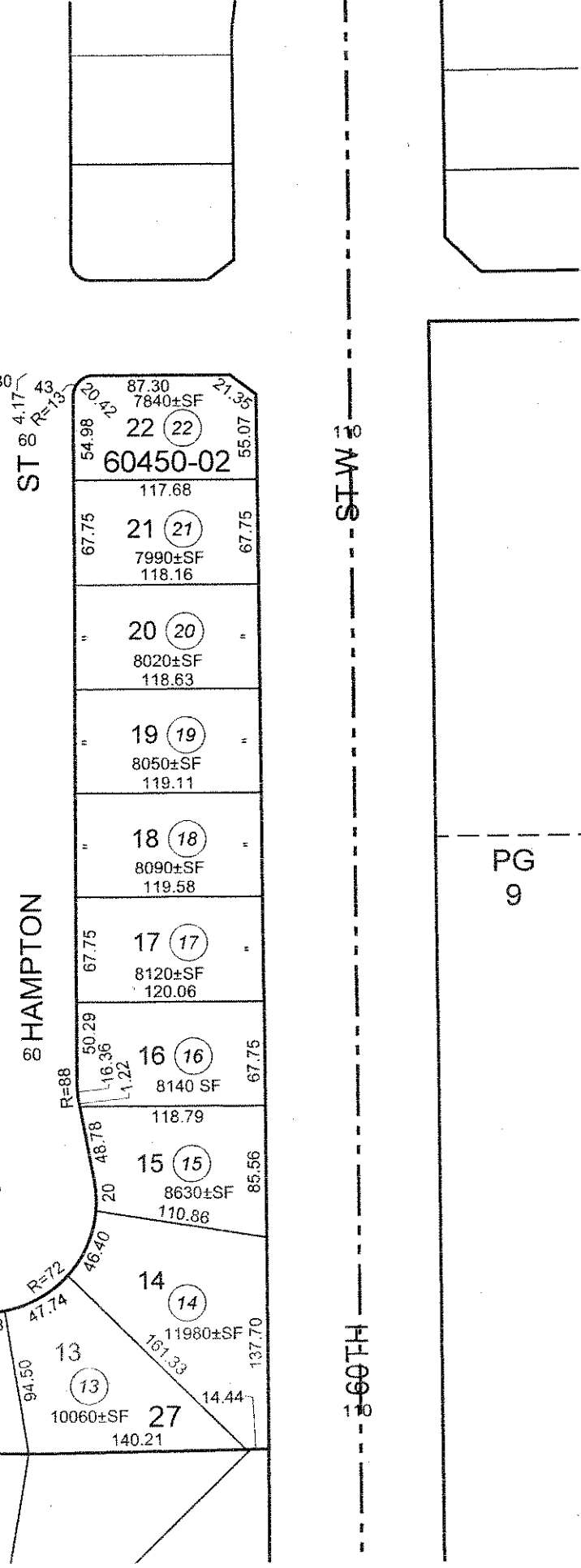
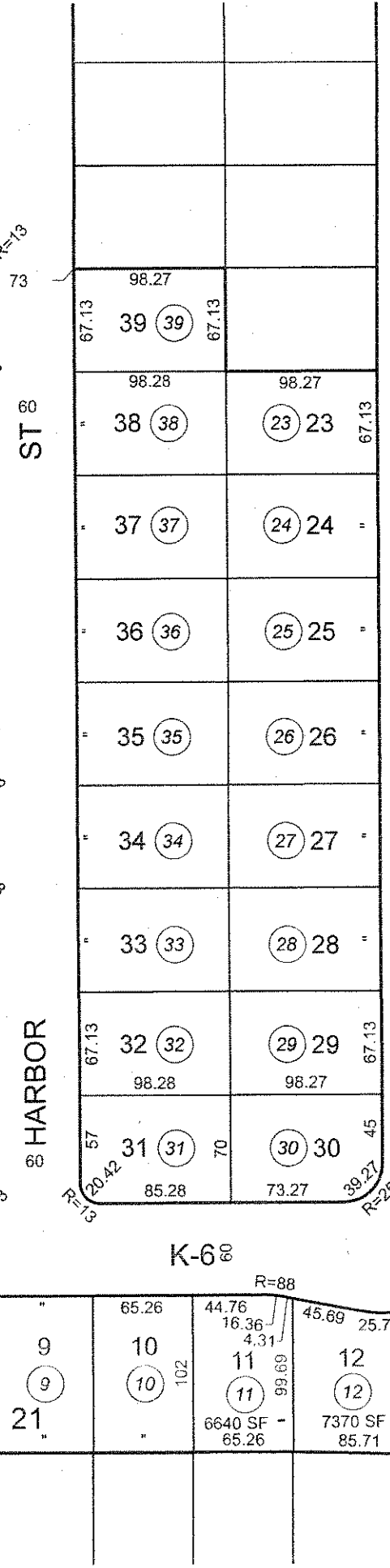
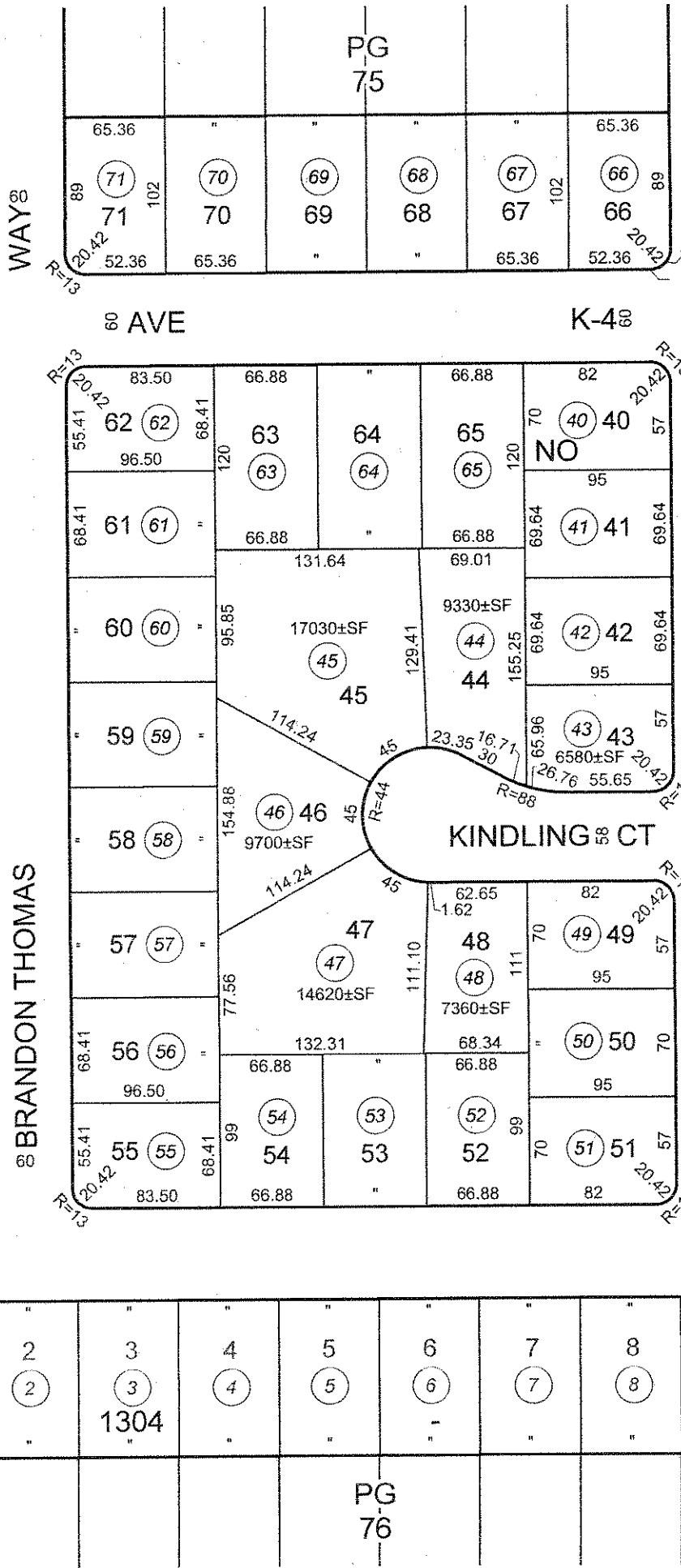
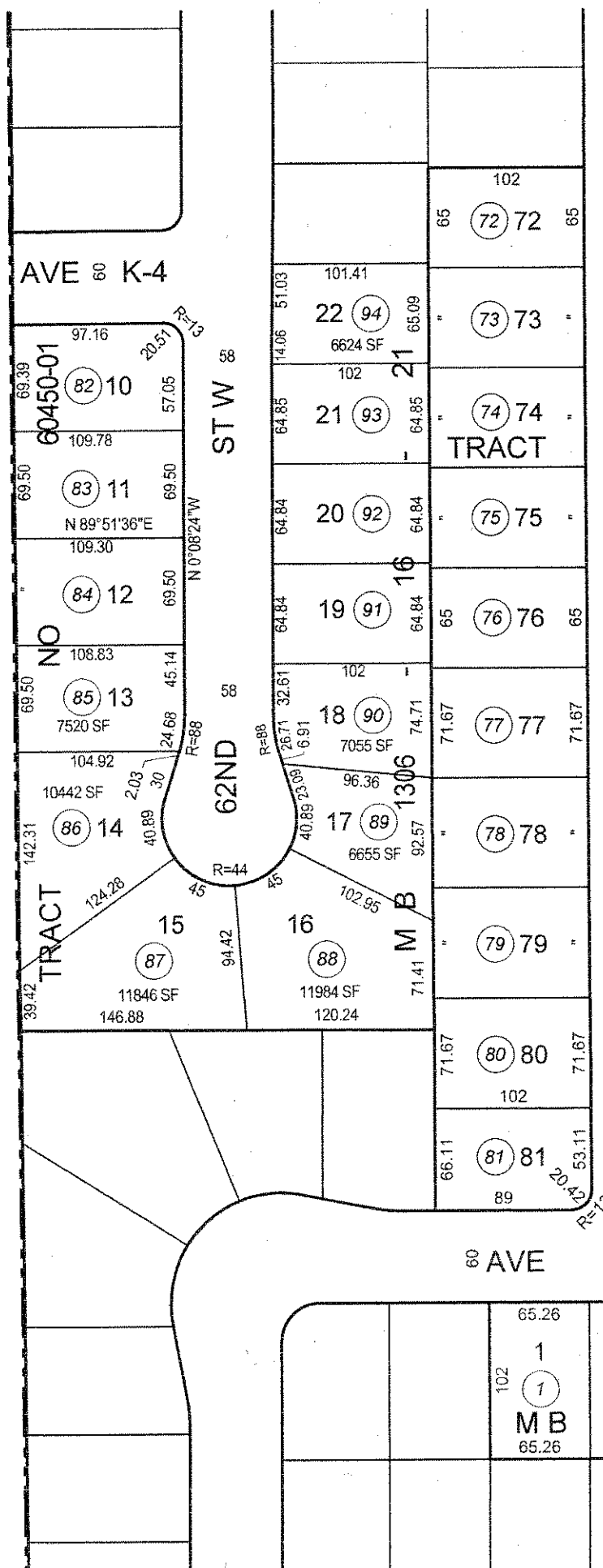
INDEX
BOOK 3204 I

2009



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 2



PG 76

PG 9

2009



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 2



PG 88

VARIES

601H

2009



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 2



ST W
ST W
VARIES
122
60TH
122

PG 9

PG 79

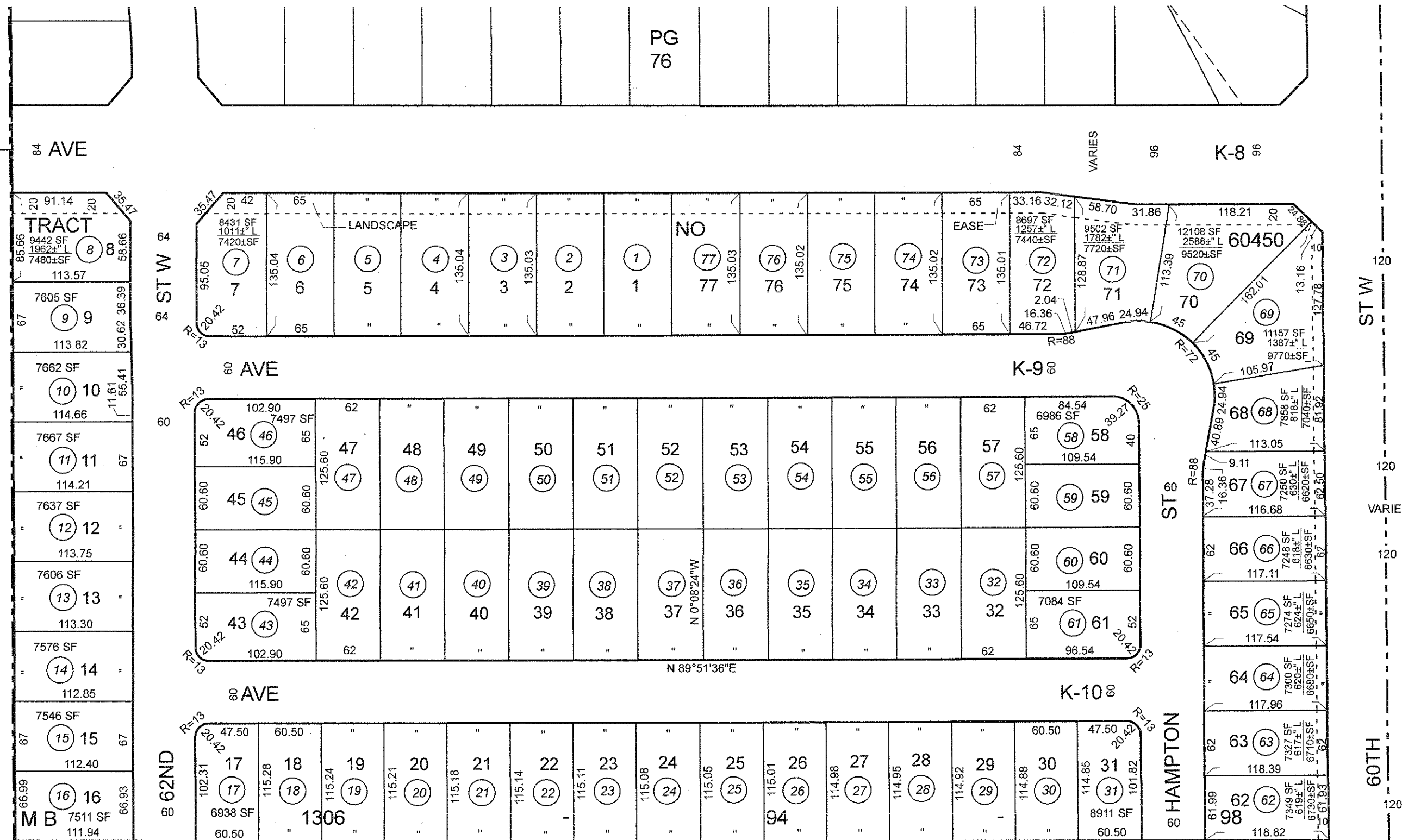
2010



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 8

PG 8



PG 76

K-8 96

K-9 8

K-10 60

TRACT

LANDSCAPE

NO

EASE

60450

9442 SF 1962± L 7480± SF

8431 SF 1011± L 7420± SF

8697 SF 1257± L 7440± SF

9502 SF 1782± L 7720± SF

12108 SF 2588± L 9520± SF

7605 SF

7605 SF

7605 SF

7605 SF

11157 SF 1387± L 9770± SF

7662 SF

7662 SF

7662 SF

7662 SF

7858 SF 818± L 7040± SF

7667 SF

7667 SF

7667 SF

7667 SF

7250 SF 630± L 6620± SF

7637 SF

7637 SF

7637 SF

7637 SF

7248 SF 618± L 6630± SF

7606 SF

7606 SF

7606 SF

7606 SF

7274 SF 624± L 6650± SF

7576 SF

7576 SF

7576 SF

7576 SF

7300 SF 620± L 6680± SF

7546 SF

7546 SF

7546 SF

7546 SF

7327 SF 617± L 6710± SF

7511 SF

7511 SF

7511 SF

7511 SF

7349 SF 619± L 6730± SF

M B

1306

94

8911 SF

118.82

EXHIBIT D

2015 Special Tax Bonds
Debt Service Schedule

**Westside Union School District
Community Facilities District No. 2005-1
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 | \$11,915.01 | \$11,915.01 | \$0.00 | \$164,883.81 | \$164,883.81 | \$176,798.82 |
| 9/1/2016 | 13,068.00 | 10,164.47 | 23,232.47 | 181,002.00 | 140,659.17 | 321,661.17 | 344,893.64 |
| 3/1/2017 | 7,765.00 | 9,891.34 | 17,656.34 | 107,769.00 | 136,876.23 | 244,645.23 | 262,301.57 |
| 9/1/2017 | 7,762.00 | 9,729.05 | 17,491.05 | 107,770.00 | 134,623.86 | 242,393.86 | 259,884.91 |
| 3/1/2018 | 8,093.00 | 9,566.83 | 17,659.83 | 112,207.00 | 132,371.47 | 244,578.47 | 262,238.30 |
| 9/1/2018 | 8,090.00 | 9,397.69 | 17,487.69 | 112,209.00 | 130,026.34 | 242,235.34 | 259,723.03 |
| 3/1/2019 | 8,435.00 | 9,228.61 | 17,663.61 | 117,185.00 | 127,681.17 | 244,866.17 | 262,529.78 |
| 9/1/2019 | 8,431.00 | 9,052.31 | 17,483.31 | 117,186.00 | 125,232.01 | 242,418.01 | 259,901.32 |
| 3/1/2020 | 8,790.00 | 8,876.10 | 17,666.10 | 121,818.00 | 122,782.82 | 244,600.82 | 262,266.92 |
| 9/1/2020 | 8,789.00 | 8,692.40 | 17,481.40 | 121,818.00 | 120,236.82 | 242,054.82 | 259,536.22 |
| 3/1/2021 | 9,160.00 | 8,508.70 | 17,668.70 | 126,912.00 | 117,690.83 | 244,602.83 | 262,271.53 |
| 9/1/2021 | 9,161.00 | 8,317.25 | 17,478.25 | 126,911.00 | 115,038.37 | 241,949.37 | 259,427.62 |
| 3/1/2022 | 9,548.00 | 8,125.79 | 17,673.79 | 132,431.00 | 112,385.93 | 244,816.93 | 262,490.72 |
| 9/1/2022 | 9,547.00 | 7,926.24 | 17,473.24 | 132,431.00 | 109,618.12 | 242,049.12 | 259,522.36 |
| 3/1/2023 | 9,953.00 | 7,726.71 | 17,679.71 | 138,226.00 | 106,850.31 | 245,076.31 | 262,756.02 |
| 9/1/2023 | 9,950.00 | 7,518.69 | 17,468.69 | 138,227.00 | 103,961.39 | 242,188.39 | 259,657.08 |
| 3/1/2024 | 10,372.00 | 7,310.74 | 17,682.74 | 143,983.00 | 101,072.44 | 245,055.44 | 262,738.18 |
| 9/1/2024 | 10,371.00 | 7,093.96 | 17,464.96 | 143,984.00 | 98,063.20 | 242,047.20 | 259,512.16 |
| 3/1/2025 | 10,810.00 | 6,877.21 | 17,687.21 | 149,712.00 | 95,053.93 | 244,765.93 | 262,453.14 |
| 9/1/2025 | 10,809.00 | 6,651.28 | 17,460.28 | 149,712.00 | 91,924.95 | 241,636.95 | 259,097.23 |
| 3/1/2026 | 11,267.00 | 6,425.37 | 17,692.37 | 156,442.00 | 88,795.97 | 245,237.97 | 262,930.34 |
| 9/1/2026 | 11,266.00 | 6,189.89 | 17,455.89 | 156,442.00 | 85,526.33 | 241,968.33 | 259,424.22 |
| 3/1/2027 | 11,742.00 | 5,954.44 | 17,696.44 | 160,731.00 | 82,256.69 | 242,987.69 | 260,684.13 |
| 9/1/2027 | 11,742.00 | 5,709.02 | 17,451.02 | 160,731.00 | 78,897.42 | 239,628.42 | 257,079.44 |
| 3/1/2028 | 12,238.00 | 5,463.61 | 17,701.61 | 169,809.00 | 75,538.14 | 245,347.14 | 263,048.75 |
| 9/1/2028 | 12,238.00 | 5,207.84 | 17,445.84 | 169,809.00 | 71,989.13 | 241,798.13 | 259,243.97 |
| 3/1/2029 | 12,756.00 | 4,952.07 | 17,708.07 | 175,394.00 | 68,440.12 | 243,834.12 | 261,542.19 |
| 9/1/2029 | 12,754.00 | 4,685.46 | 17,439.46 | 175,395.00 | 64,774.39 | 240,169.39 | 257,608.85 |
| 3/1/2030 | 13,294.00 | 4,418.91 | 17,712.91 | 183,973.00 | 61,108.63 | 245,081.63 | 262,794.54 |
| 9/1/2030 | 13,293.00 | 4,141.06 | 17,434.06 | 183,973.00 | 57,263.60 | 241,236.60 | 258,670.66 |
| 3/1/2031 | 13,856.00 | 3,863.24 | 17,719.24 | 192,058.00 | 53,418.56 | 245,476.56 | 263,195.80 |
| 9/1/2031 | 13,855.00 | 3,573.65 | 17,428.65 | 192,059.00 | 49,404.55 | 241,463.55 | 258,892.20 |
| 3/1/2032 | 14,440.00 | 3,284.08 | 17,724.08 | 200,148.00 | 45,390.52 | 245,538.52 | 263,262.60 |
| 9/1/2032 | 14,441.00 | 2,982.29 | 17,423.29 | 200,147.00 | 41,207.42 | 241,354.42 | 258,777.71 |
| 3/1/2033 | 15,051.00 | 2,680.47 | 17,731.47 | 208,239.00 | 37,024.35 | 245,263.35 | 262,994.82 |
| 9/1/2033 | 15,050.00 | 2,365.91 | 17,415.91 | 208,239.00 | 32,672.15 | 240,911.15 | 258,327.06 |
| 3/1/2034 | 15,687.00 | 2,051.36 | 17,738.36 | 215,839.00 | 28,319.96 | 244,158.96 | 261,897.32 |
| 9/1/2034 | 15,686.00 | 1,723.50 | 17,409.50 | 215,839.00 | 23,808.92 | 239,647.92 | 257,057.42 |
| 3/1/2035 | 16,349.00 | 1,395.66 | 17,744.66 | 225,432.00 | 19,297.89 | 244,729.89 | 262,474.55 |
| 9/1/2035 | 16,349.00 | 1,053.97 | 17,402.97 | 225,432.00 | 14,586.36 | 240,018.36 | 257,421.33 |
| 3/1/2036 | 17,040.00 | 712.27 | 17,752.27 | 236,240.00 | 9,874.83 | 246,114.83 | 263,867.10 |
| 9/1/2036 | 17,040.00 | 356.13 | 17,396.13 | 236,240.00 | 4,937.42 | 241,177.42 | 258,573.55 |
| Total | \$486,338.00 | \$251,760.58 | \$738,098.58 | \$6,730,104.00 | \$3,481,566.52 | \$10,211,670.52 | \$10,949,769.10 |

EXHIBIT E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2016/2017

Westside Union School District Community Facilities District No. 2005-1



Summary

Year End

| | |
|----------------------------------|---------------------|
| Total Taxes Due June 30, 2017 | \$604,887.76 |
| Amount Paid | \$596,050.68 |
| Amount Remaining to be Collected | \$8,837.08 |
| Number of Parcels Delinquent | 8 |
| Delinquency Rate | 1.46% |

Foreclosure

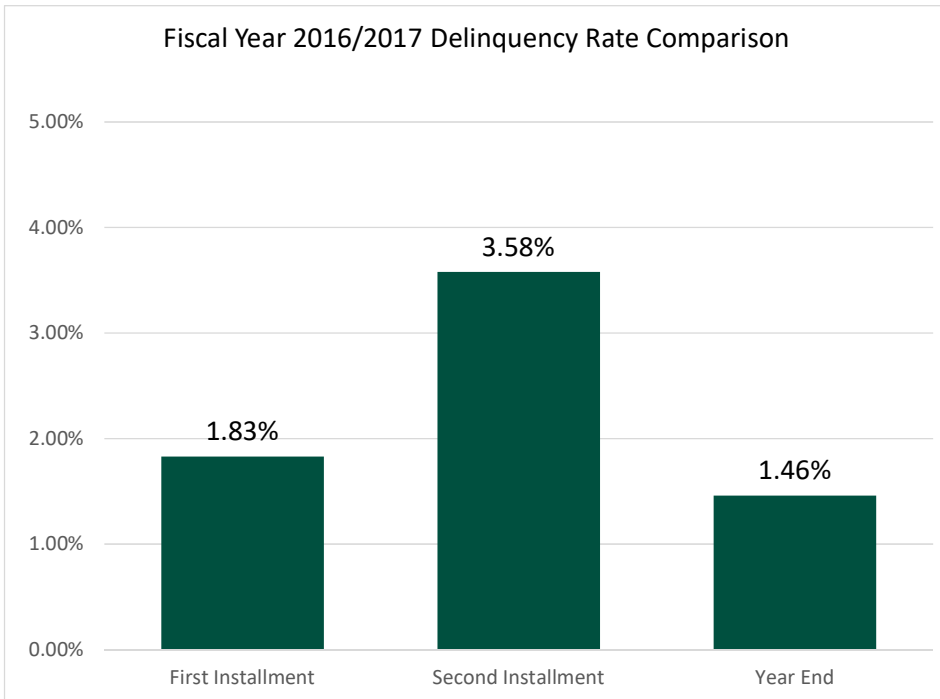
| | |
|--------------------------------------|--------------------|
| CFD Subject to Foreclosure Covenant: | Yes |
| Foreclosure Determination Date | October 1st |
| Foreclosure Qualification | |

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

Parcels Qualifying for Foreclosure

| | |
|--|----------|
| Parcels Exceeding Individual Foreclosure Threshold | 0 |
| Parcels Exceeding CFD Aggregate | 0 |

Fiscal Year 2016/2017 Delinquency Rate Comparison



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2016/2017

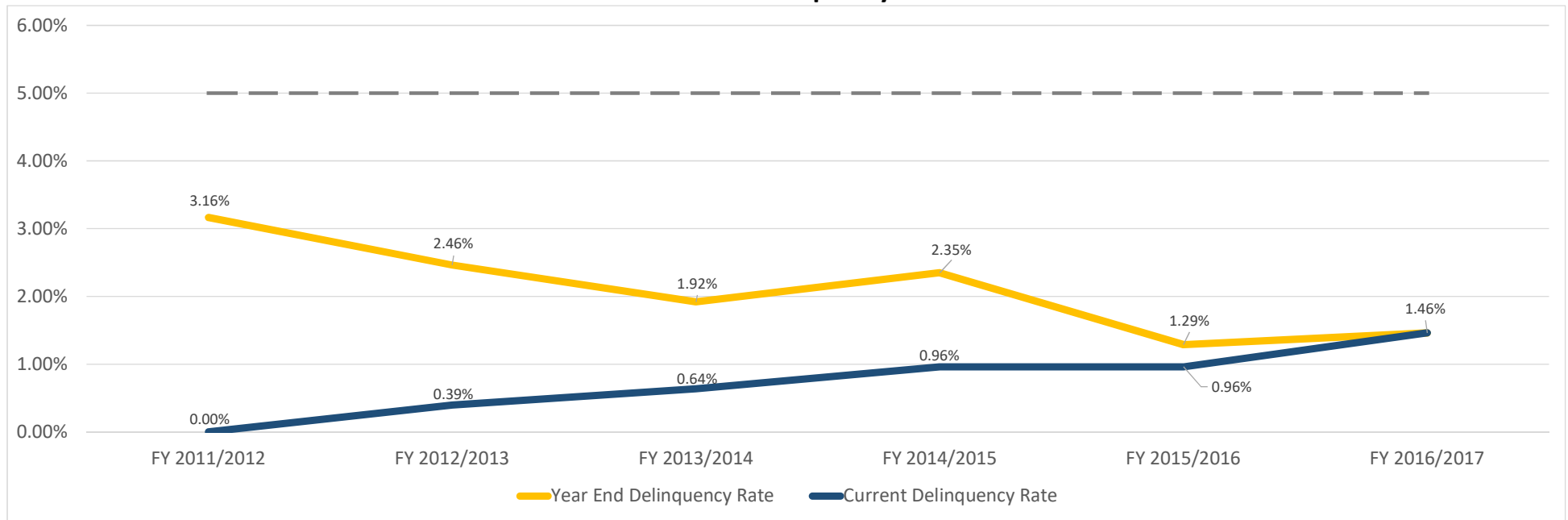
Westside Union School District Community Facilities District No. 2005-1



Historical Delinquency Summary

| Fiscal Year | Subject Fiscal Year | | | | | June 30, 2017 | |
|-------------|-----------------------|--------------------|------------------|-------------------|------------------|-----------------------------|----------------------------|
| | Aggregate Special Tax | Parcels Delinquent | Amount Collected | Amount Delinquent | Delinquency Rate | Remaining Amount Delinquent | Remaining Delinquency Rate |
| 2011/2012 | \$604,887.76 | 14 | \$585,747.12 | \$19,140.64 | 3.16% | \$0.00 | 0.00% |
| 2012/2013 | 604,887.76 | 9 | 590,000.88 | 14,886.88 | 2.46% | 2,387.79 | 0.39% |
| 2013/2014 | 604,887.76 | 8 | 593,281.66 | 11,606.10 | 1.92% | 3,857.96 | 0.64% |
| 2014/2015 | 604,887.76 | 9 | 590,688.17 | 14,199.59 | 2.35% | 5,810.48 | 0.96% |
| 2015/2016 | 604,887.76 | 5 | 597,099.63 | 7,788.13 | 1.29% | 5,810.48 | 0.96% |
| 2016/2017 | 604,887.76 | 8 | 596,050.68 | 8,837.08 | 1.46% | 8,837.08 | 1.46% |

Historical Delinquency Rate



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2016/2017

Westside Union School District Community Facilities District No. 2005-1



Individual Parcel Detail

| Assessor's Parcel Number | Owner | Mailing Address | Roll Year | Total Special Tax | Paid Special Tax | Delinquent Special Tax |
|--------------------------|-------------------------------|--|-----------|-------------------|------------------|------------------------|
| 3204-074-064 | Tondro Matthew A & Teresa A | 6102 W Avenue K4,Lancaster, CA 93536 | 2012 | \$990.39 | \$479.76 | \$510.63 |
| | | | 2013 | \$1,980.80 | \$0.00 | \$1,980.80 |
| | | | 2014 | \$1,980.80 | \$0.00 | \$1,980.80 |
| | | | 2015 | \$1,980.80 | \$0.00 | \$1,980.80 |
| | | | 2016 | <u>\$1,980.80</u> | <u>\$0.00</u> | <u>\$1,980.80</u> |
| | | | | \$8,913.59 | \$479.76 | \$8,433.83 |
| 3204-074-092 | Gatling Warren W & Marzella R | 43356 62nd St W, Lancaster, CA 93536 | 2016 | \$2,002.78 | \$1,001.39 | \$1,001.39 |
| 3204-075-002 | Golden Pebbles Llc | 43453 62nd St W, Lancaster, CA 93536 | 2014 | \$1,952.52 | \$0.00 | \$1,952.52 |
| | | | 2015 | \$1,952.52 | \$0.00 | \$1,952.52 |
| | | | 2016 | <u>\$1,952.52</u> | <u>\$0.00</u> | <u>\$1,952.52</u> |
| | | | | \$5,857.56 | \$0.00 | \$5,857.56 |
| 3204-075-003 | Mizushima Bill Jr | 43445 62nd St W, Lancaster, CA 93536 | 2016 | \$2,002.78 | \$1,980.27 | \$22.51 |
| 3204-075-017 | Logan Brett & Trysha | 6104 Ryans Pl, Lancaster, CA 93536 | 2016 | \$2,002.78 | \$1,001.39 | \$1,001.39 |
| 3204-075-073 | Muench Jerome H | 6137 Ryans Pl, Lancaster, CA 93536 | 2012 | \$1,877.16 | \$0.00 | \$1,877.16 |
| | | | 2013 | \$1,877.16 | \$0.00 | \$1,877.16 |
| | | | 2014 | \$1,877.16 | \$0.00 | \$1,877.16 |
| | | | 2015 | \$1,877.16 | \$0.00 | \$1,877.16 |
| | | | 2016 | <u>\$1,877.16</u> | <u>\$0.00</u> | <u>\$1,877.16</u> |
| | | | | \$9,385.80 | \$0.00 | \$9,385.80 |
| 3204-076-010 | Mendiola Elvira & Louis | 43226 Hampton St, Lancaster, CA 93536 | 2016 | \$1,839.40 | \$919.70 | \$919.70 |
| 3204-076-064 | Are Home Llc | Po Box 801087, Santa Clarita, CA 91380 | 2016 | \$1,632.14 | \$1,550.53 | \$81.61 |

EXHIBIT F

Summary of Transactions for Fiscal Agent Accounts

Westside USD CFD 2005-1 Special Tax Fund (Account No. 9315806A)

| Date | Type | Description | Amount | Balance |
|-----------|-------------------------|---|--------------|--------------|
| 7/1/2016 | Interest | Interest From 06/01/2016 to 06/30/2016 | \$1.23 | \$123,350.56 |
| 7/7/2016 | Cash Deposit | Special Tax Deposit | 350,606.19 | 473,956.75 |
| 8/1/2016 | Interest | Interest From 07/01/2016 to 07/31/2016 | 3.45 | 473,960.20 |
| 8/18/2016 | Transfer - Disbursement | Transfer of Funds for Debt Service Payable 09/01/2016 to 9315806B | (344,893.64) | 129,066.56 |
| 9/1/2016 | Interest | Interest From 08/01/2016 to 08/31/2016 | 2.76 | 129,069.32 |
| 10/3/2016 | Interest | Interest From 09/01/2016 to 09/30/2016 | 2.01 | 129,071.33 |
| 11/1/2016 | Interest | Interest From 10/01/2016 to 10/31/2016 | 1.87 | 129,073.20 |
| 12/1/2016 | Interest | Interest From 11/01/2016 to 11/30/2016 | 2.68 | 129,075.88 |
| 1/3/2017 | Interest | Interest From 12/01/2016 to 12/31/2016 | 9.69 | 129,085.57 |
| 2/1/2017 | Interest | Interest From 01/01/2017 to 01/31/2017 | 18.81 | 129,104.38 |
| 3/1/2017 | Interest | Interest From 02/01/2017 to 02/28/2017 | 19.41 | 129,123.79 |
| 3/1/2017 | Cash Deposit | Special Tax Deposit | 322,330.09 | 451,453.88 |
| 3/1/2017 | Transfer - Disbursement | Transfer of Funds for Debt Service Payable 03/01/2017 to 9315806B | (262,300.09) | 189,153.79 |
| 4/3/2017 | Interest | Interest From 03/01/2017 to 03/31/2017 | 40.91 | 189,194.70 |
| 5/1/2017 | Interest | Interest From 04/01/2017 to 04/30/2017 | 53.75 | 189,248.45 |
| 6/1/2017 | Interest | Interest From 05/01/2017 to 05/31/2017 | 60.94 | 189,309.39 |

Westside USD CFD 2005-1 Bond Fund (Account No. 9315806B)

| Date | Type | Description | Amount | Balance |
|-----------|--------------------|--|--------------|--------------|
| 8/18/2016 | Transfer - Deposit | Transfer of Funds from 9315806A for Debt Service Payable 09/1/2016 | \$344,893.64 | \$344,893.64 |
| 9/1/2016 | Interest | Interest from 08/18/2016 to 08/31/2016 | 1.48 | 344,895.12 |
| 9/1/2016 | Cash Disbursement | Debt Service Payment - Interest | (150,823.64) | 194,071.48 |
| 9/1/2016 | Cash Disbursement | Debt Service Payment - Principal | (194,070.00) | 1.48 |
| 3/1/2017 | Transfer - Deposit | Transfer of Funds from 9315806A for Debt Service Payable 03/1/2017 | 262,300.09 | 262,301.57 |
| 3/1/2017 | Cash Disbursement | Debt Service Payment - Interest | (146,767.57) | 115,534.00 |
| 3/1/2017 | Cash Disbursement | Debt Service Payment - Principal | (115,534.00) | 0.00 |

Westside USD CFD 2005-1 Comm Fac Fund (Account No. 9315806E)

| Date | Type | Description | Amount | Balance |
|-----------|----------|--|--------|--------------|
| 7/1/2016 | Interest | Interest From 06/01/2016 to 06/30/2016 | \$4.66 | \$467,355.58 |
| 8/1/2016 | Interest | Interest From 07/01/2016 to 07/31/2016 | 3.97 | 467,359.55 |
| 9/1/2016 | Interest | Interest From 08/01/2016 to 08/31/2016 | 4.19 | 467,363.74 |
| 10/3/2016 | Interest | Interest From 09/01/2016 to 09/30/2016 | 7.28 | 467,371.02 |
| 11/1/2016 | Interest | Interest From 10/01/2016 to 10/31/2016 | 6.78 | 467,377.80 |
| 12/1/2016 | Interest | Interest From 11/01/2016 to 11/30/2016 | 9.70 | 467,387.50 |
| 1/3/2017 | Interest | Interest From 12/01/2016 to 12/31/2016 | 35.08 | 467,422.58 |
| 2/1/2017 | Interest | Interest From 01/01/2017 to 01/31/2017 | 68.11 | 467,490.69 |
| 3/1/2017 | Interest | Interest From 02/01/2017 to 02/28/2017 | 70.30 | 467,560.99 |
| 4/3/2017 | Interest | Interest From 03/01/2017 to 03/31/2017 | 101.14 | 467,662.13 |
| 5/1/2017 | Interest | Interest From 04/01/2017 to 04/30/2017 | 132.87 | 467,795.00 |
| 6/1/2017 | Interest | Interest From 05/01/2017 to 05/31/2017 | 150.63 | 467,945.63 |

Westside USD CFD 2005-1 Admin Expense Fd (Account No. 93158061)

| Date | Type | Description | Amount | Balance |
|-----------|-------------------|---|------------|-------------|
| 7/1/2016 | Interest | Interest From 06/01/2016 to 06/30/2016 | \$0.41 | \$26,211.80 |
| 8/1/2016 | Interest | Interest From 07/01/2016 to 07/31/2016 | 0.22 | 26,212.02 |
| 8/9/2016 | Cash Disbursement | California Financial Services Req dtd 8-8-16 Invoice # OC 2016-112 Administration of CFD | (2,500.00) | 23,712.02 |
| 9/1/2016 | Interest | Interest From 08/01/2016 to 08/31/2016 | 0.22 | 23,712.24 |
| 10/3/2016 | Interest | Interest From 09/01/2016 to 09/30/2016 | 0.37 | 23,712.61 |
| 11/1/2016 | Interest | Interest From 10/01/2016 to 10/31/2016 | 0.34 | 23,712.95 |
| 12/1/2016 | Interest | Interest From 11/01/2016 to 11/30/2016 | 0.49 | 23,713.44 |
| 1/3/2017 | Interest | Interest From 12/01/2016 to 12/31/2016 | 1.78 | 23,715.22 |
| 1/10/2017 | Cash Disbursement | California Financial Services Req dtd 10-27-16 Invoice # OC2016-149 Administration of CFD | (2,500.00) | 21,215.22 |
| 2/1/2017 | Interest | Interest From 01/01/2017 to 01/31/2017 | 3.19 | 21,218.41 |
| 3/1/2017 | Interest | Interest From 02/01/2017 to 02/28/2017 | 3.19 | 21,221.60 |
| 4/3/2017 | Interest | Interest From 03/01/2017 to 03/31/2017 | 4.59 | 21,226.19 |
| 5/1/2017 | Interest | Interest From 04/01/2017 to 04/30/2017 | 6.03 | 21,232.22 |
| 5/3/2017 | Cash Disbursement | California Financial Services Req dtd 2-22-17 Invoice # OC 2017-40 CFD administration 2016-17 | (2,500.00) | 18,732.22 |
| 5/11/2017 | Cash Disbursement | California Financial Services Req dtd 5-9-17 Invoice # OC 2017-78 Administration of CFD | (2,500.00) | 16,232.22 |
| 6/1/2017 | Interest | Interest From 05/01/2017 to 05/31/2017 | 5.53 | 16,237.75 |

Westside USD CFD 2005-1 Comm Fac Fd Sub (Account No. 9315806K)

| Date | Type | Description | Amount | Balance |
|-----------|----------|--|--------|--------------|
| 7/1/2016 | Interest | Interest From 06/01/2016 to 06/30/2016 | \$4.98 | \$243,369.98 |
| 8/1/2016 | Interest | Interest From 07/01/2016 to 07/31/2016 | 2.07 | 243,372.05 |
| 9/1/2016 | Interest | Interest From 08/01/2016 to 08/31/2016 | 2.18 | 243,374.23 |
| 10/3/2016 | Interest | Interest From 09/01/2016 to 09/30/2016 | 3.79 | 243,378.02 |
| 11/1/2016 | Interest | Interest From 10/01/2016 to 10/31/2016 | 3.53 | 243,381.55 |
| 12/1/2016 | Interest | Interest From 11/01/2016 to 11/30/2016 | 5.05 | 243,386.60 |
| 1/3/2017 | Interest | Interest From 12/01/2016 to 12/31/2016 | 18.27 | 243,404.87 |
| 2/1/2017 | Interest | Interest From 01/01/2017 to 01/31/2017 | 35.47 | 243,440.34 |
| 3/1/2017 | Interest | Interest From 02/01/2017 to 02/28/2017 | 36.61 | 243,476.95 |
| 4/3/2017 | Interest | Interest From 03/01/2017 to 03/31/2017 | 52.67 | 243,529.62 |
| 5/1/2017 | Interest | Interest From 04/01/2017 to 04/30/2017 | 69.19 | 243,598.81 |
| 6/1/2017 | Interest | Interest From 05/01/2017 to 05/31/2017 | 78.44 | 243,677.25 |

EXHIBIT G

Special Tax Roll
for Fiscal Year 2017/2018

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|----------|-----|--------------------------|---------------------|----------------------|
| 60450-02 | 1 | 3204-074-001 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 2 | 3204-074-002 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 3 | 3204-074-003 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 4 | 3204-074-004 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 5 | 3204-074-005 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 6 | 3204-074-006 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 7 | 3204-074-007 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 8 | 3204-074-008 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 9 | 3204-074-009 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 10 | 3204-074-010 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 11 | 3204-074-011 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 12 | 3204-074-012 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 13 | 3204-074-013 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 14 | 3204-074-014 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 15 | 3204-074-015 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 16 | 3204-074-016 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 17 | 3204-074-017 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 18 | 3204-074-018 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 19 | 3204-074-019 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 20 | 3204-074-020 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 21 | 3204-074-021 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 22 | 3204-074-022 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 23 | 3204-074-023 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 24 | 3204-074-024 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 25 | 3204-074-025 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 26 | 3204-074-026 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 27 | 3204-074-027 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 28 | 3204-074-028 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 29 | 3204-074-029 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 30 | 3204-074-030 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 31 | 3204-074-031 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 32 | 3204-074-032 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 33 | 3204-074-033 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 34 | 3204-074-034 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 35 | 3204-074-035 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 36 | 3204-074-036 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 37 | 3204-074-037 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 38 | 3204-074-038 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 39 | 3204-074-039 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 40 | 3204-074-040 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 41 | 3204-074-041 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 42 | 3204-074-042 | \$2,058.62 | \$1,980.80 |

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|----------|-----|--------------------------|---------------------|----------------------|
| 60450-02 | 43 | 3204-074-043 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 44 | 3204-074-044 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 45 | 3204-074-045 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 46 | 3204-074-046 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 47 | 3204-074-047 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 48 | 3204-074-048 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 49 | 3204-074-049 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 50 | 3204-074-050 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 51 | 3204-074-051 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 52 | 3204-074-052 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 53 | 3204-074-053 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 54 | 3204-074-054 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 55 | 3204-074-055 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 56 | 3204-074-056 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 57 | 3204-074-057 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 58 | 3204-074-058 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 59 | 3204-074-059 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 60 | 3204-074-060 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 61 | 3204-074-061 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 62 | 3204-074-062 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 63 | 3204-074-063 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 64 | 3204-074-064 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 65 | 3204-074-065 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 66 | 3204-074-066 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 67 | 3204-074-067 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 68 | 3204-074-068 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 69 | 3204-074-069 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 70 | 3204-074-070 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 71 | 3204-074-071 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 72 | 3204-074-072 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 73 | 3204-074-073 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 74 | 3204-074-074 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 75 | 3204-074-075 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 76 | 3204-074-076 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 77 | 3204-074-077 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 78 | 3204-074-078 | \$2,058.62 | \$1,624.34 |
| 60450-02 | 79 | 3204-074-079 | \$2,058.62 | \$1,874.02 |
| 60450-02 | 80 | 3204-074-080 | \$2,058.62 | \$1,980.80 |
| 60450-02 | 81 | 3204-074-081 | \$2,058.62 | \$1,624.34 |
| 60450-01 | 10 | 3204-074-082 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 11 | 3204-074-083 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 12 | 3204-074-084 | \$2,165.33 | \$2,002.78 |

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|----------|-----|--------------------------|---------------------|----------------------|
| 60450-01 | 13 | 3204-074-085 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 14 | 3204-074-086 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 15 | 3204-074-087 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 16 | 3204-074-088 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 17 | 3204-074-089 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 18 | 3204-074-090 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 19 | 3204-074-091 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 20 | 3204-074-092 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 21 | 3204-074-093 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 22 | 3204-074-094 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 1 | 3204-075-001 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 2 | 3204-075-002 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 3 | 3204-075-003 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 4 | 3204-075-004 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 5 | 3204-075-005 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 6 | 3204-075-006 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 7 | 3204-075-007 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 8 | 3204-075-008 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 9 | 3204-075-009 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 23 | 3204-075-010 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 24 | 3204-075-011 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 25 | 3204-075-012 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 26 | 3204-075-013 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 27 | 3204-075-014 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 28 | 3204-075-015 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 29 | 3204-075-016 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 30 | 3204-075-017 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 31 | 3204-075-018 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 32 | 3204-075-019 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 33 | 3204-075-020 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 34 | 3204-075-021 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 35 | 3204-075-022 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 36 | 3204-075-023 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 37 | 3204-075-024 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 38 | 3204-075-025 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 39 | 3204-075-026 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 40 | 3204-075-027 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 41 | 3204-075-028 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 42 | 3204-075-029 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 43 | 3204-075-030 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 44 | 3204-075-031 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 45 | 3204-075-032 | \$2,165.33 | \$2,002.78 |

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|----------|-----|--------------------------|---------------------|----------------------|
| 60450-01 | 46 | 3204-075-033 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 47 | 3204-075-034 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 48 | 3204-075-035 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 49 | 3204-075-036 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 50 | 3204-075-037 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 51 | 3204-075-038 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 52 | 3204-075-039 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 53 | 3204-075-040 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 54 | 3204-075-041 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 55 | 3204-075-042 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 56 | 3204-075-043 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 57 | 3204-075-044 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 58 | 3204-075-045 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 59 | 3204-075-046 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 60 | 3204-075-047 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 61 | 3204-075-048 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 62 | 3204-075-049 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 63 | 3204-075-050 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 64 | 3204-075-051 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 65 | 3204-075-052 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 66 | 3204-075-053 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 67 | 3204-075-054 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 68 | 3204-075-055 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 69 | 3204-075-056 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 70 | 3204-075-057 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 71 | 3204-075-058 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 72 | 3204-075-059 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 73 | 3204-075-060 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 74 | 3204-075-061 | \$2,165.33 | \$1,914.84 |
| 60450-01 | 75 | 3204-075-062 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 76 | 3204-075-063 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 77 | 3204-075-064 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 78 | 3204-075-065 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 79 | 3204-075-066 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 80 | 3204-075-067 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 81 | 3204-075-068 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 82 | 3204-075-069 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 83 | 3204-075-070 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 84 | 3204-075-071 | \$2,165.33 | \$1,952.52 |
| 60450-01 | 85 | 3204-075-072 | \$2,165.33 | \$2,002.78 |
| 60450-01 | 86 | 3204-075-073 | \$2,165.33 | \$1,877.16 |
| 60450-01 | 87 | 3204-075-074 | \$2,165.33 | \$2,002.78 |

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|----------|-----|--------------------------|---------------------|----------------------|
| 60450-03 | 1 | 3204-076-001 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 2 | 3204-076-002 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 3 | 3204-076-003 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 4 | 3204-076-004 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 5 | 3204-076-005 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 6 | 3204-076-006 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 9 | 3204-076-009 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 10 | 3204-076-010 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 11 | 3204-076-011 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 12 | 3204-076-012 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 13 | 3204-076-013 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 14 | 3204-076-014 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 15 | 3204-076-015 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 16 | 3204-076-016 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 17 | 3204-076-017 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 18 | 3204-076-018 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 19 | 3204-076-019 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 20 | 3204-076-020 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 21 | 3204-076-021 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 22 | 3204-076-022 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 23 | 3204-076-023 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 24 | 3204-076-024 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 25 | 3204-076-025 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 26 | 3204-076-026 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 27 | 3204-076-027 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 28 | 3204-076-028 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 29 | 3204-076-029 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 30 | 3204-076-030 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 31 | 3204-076-031 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 32 | 3204-076-032 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 33 | 3204-076-033 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 34 | 3204-076-034 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 35 | 3204-076-035 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 36 | 3204-076-036 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 37 | 3204-076-037 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 38 | 3204-076-038 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 39 | 3204-076-039 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 40 | 3204-076-040 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 41 | 3204-076-041 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 42 | 3204-076-042 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 43 | 3204-076-043 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 44 | 3204-076-044 | \$1,927.88 | \$1,839.40 |

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|----------|-----|--------------------------|---------------------|----------------------|
| 60450-03 | 45 | 3204-076-045 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 46 | 3204-076-046 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 47 | 3204-076-047 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 48 | 3204-076-048 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 49 | 3204-076-049 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 50 | 3204-076-050 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 51 | 3204-076-051 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 52 | 3204-076-052 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 53 | 3204-076-053 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 54 | 3204-076-054 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 55 | 3204-076-055 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 56 | 3204-076-056 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 57 | 3204-076-057 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 58 | 3204-076-058 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 59 | 3204-076-059 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 60 | 3204-076-060 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 61 | 3204-076-061 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 62 | 3204-076-062 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 63 | 3204-076-063 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 64 | 3204-076-064 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 65 | 3204-076-065 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 66 | 3204-076-066 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 67 | 3204-076-067 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 68 | 3204-076-068 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 69 | 3204-076-069 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 70 | 3204-076-070 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 71 | 3204-076-071 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 72 | 3204-076-072 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 73 | 3204-076-073 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 74 | 3204-076-074 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 75 | 3204-076-075 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 76 | 3204-076-076 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 77 | 3204-076-077 | \$1,927.88 | \$1,701.22 |
| 60450-03 | 78 | 3204-076-078 | \$1,927.88 | \$1,839.40 |
| 60450-03 | 8 | 3204-076-080 | \$1,927.88 | \$1,632.14 |
| 60450-03 | 7 | 3204-076-081 | \$1,927.88 | \$1,632.14 |
| 60450 | 1 | 3204-079-001 | \$2,171.23 | \$2,021.62 |
| 60450 | 2 | 3204-079-002 | \$2,171.23 | \$2,021.62 |
| 60450 | 3 | 3204-079-003 | \$2,171.23 | \$1,801.78 |
| 60450 | 4 | 3204-079-004 | \$2,171.23 | \$2,021.62 |
| 60450 | 5 | 3204-079-005 | \$2,171.23 | \$1,801.78 |
| 60450 | 6 | 3204-079-006 | \$2,171.23 | \$2,021.62 |

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|-------|-----|--------------------------|---------------------|----------------------|
| 60450 | 7 | 3204-079-007 | \$2,171.23 | \$2,021.62 |
| 60450 | 8 | 3204-079-008 | \$2,171.23 | \$1,801.78 |
| 60450 | 9 | 3204-079-009 | \$2,171.23 | \$2,021.62 |
| 60450 | 10 | 3204-079-010 | \$2,171.23 | \$2,021.62 |
| 60450 | 11 | 3204-079-011 | \$2,171.23 | \$1,801.78 |
| 60450 | 12 | 3204-079-012 | \$2,171.23 | \$1,801.78 |
| 60450 | 13 | 3204-079-013 | \$2,171.23 | \$2,021.62 |
| 60450 | 14 | 3204-079-014 | \$2,171.23 | \$2,021.62 |
| 60450 | 15 | 3204-079-015 | \$2,171.23 | \$2,021.62 |
| 60450 | 16 | 3204-079-016 | \$2,171.23 | \$2,021.62 |
| 60450 | 17 | 3204-079-017 | \$2,171.23 | \$1,801.78 |
| 60450 | 18 | 3204-079-018 | \$2,171.23 | \$2,021.62 |
| 60450 | 19 | 3204-079-019 | \$2,171.23 | \$2,021.62 |
| 60450 | 20 | 3204-079-020 | \$2,171.23 | \$2,021.62 |
| 60450 | 21 | 3204-079-021 | \$2,171.23 | \$2,021.62 |
| 60450 | 22 | 3204-079-022 | \$2,171.23 | \$2,021.62 |
| 60450 | 23 | 3204-079-023 | \$2,171.23 | \$1,801.78 |
| 60450 | 24 | 3204-079-024 | \$2,171.23 | \$2,021.62 |
| 60450 | 25 | 3204-079-025 | \$2,171.23 | \$2,021.62 |
| 60450 | 26 | 3204-079-026 | \$2,171.23 | \$2,021.62 |
| 60450 | 27 | 3204-079-027 | \$2,171.23 | \$2,021.62 |
| 60450 | 28 | 3204-079-028 | \$2,171.23 | \$2,021.62 |
| 60450 | 29 | 3204-079-029 | \$2,171.23 | \$2,021.62 |
| 60450 | 30 | 3204-079-030 | \$2,171.23 | \$2,021.62 |
| 60450 | 31 | 3204-079-031 | \$2,171.23 | \$2,021.62 |
| 60450 | 32 | 3204-079-032 | \$2,171.23 | \$2,021.62 |
| 60450 | 33 | 3204-079-033 | \$2,171.23 | \$1,801.78 |
| 60450 | 34 | 3204-079-034 | \$2,171.23 | \$2,021.62 |
| 60450 | 35 | 3204-079-035 | \$2,171.23 | \$2,021.62 |
| 60450 | 36 | 3204-079-036 | \$2,171.23 | \$2,021.62 |
| 60450 | 37 | 3204-079-037 | \$2,171.23 | \$2,021.62 |
| 60450 | 38 | 3204-079-038 | \$2,171.23 | \$2,021.62 |
| 60450 | 39 | 3204-079-039 | \$2,171.23 | \$2,021.62 |
| 60450 | 40 | 3204-079-040 | \$2,171.23 | \$1,801.78 |
| 60450 | 41 | 3204-079-041 | \$2,171.23 | \$2,021.62 |
| 60450 | 42 | 3204-079-042 | \$2,171.23 | \$2,021.62 |
| 60450 | 43 | 3204-079-043 | \$2,171.23 | \$2,021.62 |
| 60450 | 44 | 3204-079-044 | \$2,171.23 | \$2,021.62 |
| 60450 | 45 | 3204-079-045 | \$2,171.23 | \$2,021.62 |
| 60450 | 46 | 3204-079-046 | \$2,171.23 | \$1,801.78 |
| 60450 | 47 | 3204-079-047 | \$2,171.23 | \$1,801.78 |
| 60450 | 48 | 3204-079-048 | \$2,171.23 | \$2,021.62 |

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2017/2018 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|-------|-----|--------------------------|---------------------|----------------------|
| 60450 | 49 | 3204-079-049 | \$2,171.23 | \$2,021.62 |
| 60450 | 50 | 3204-079-050 | \$2,171.23 | \$2,021.62 |
| 60450 | 51 | 3204-079-051 | \$2,171.23 | \$2,021.62 |
| 60450 | 52 | 3204-079-052 | \$2,171.23 | \$2,021.62 |
| 60450 | 53 | 3204-079-053 | \$2,171.23 | \$2,021.62 |
| 60450 | 54 | 3204-079-054 | \$2,171.23 | \$1,801.78 |
| 60450 | 55 | 3204-079-055 | \$2,171.23 | \$2,021.62 |
| 60450 | 56 | 3204-079-056 | \$2,171.23 | \$1,801.78 |
| 60450 | 57 | 3204-079-057 | \$2,171.23 | \$1,801.78 |
| 60450 | 58 | 3204-079-058 | \$2,171.23 | \$1,801.78 |
| 60450 | 59 | 3204-079-059 | \$2,171.23 | \$1,801.78 |
| 60450 | 60 | 3204-079-060 | \$2,171.23 | \$2,021.62 |
| 60450 | 61 | 3204-079-061 | \$2,171.23 | \$1,801.78 |
| 60450 | 62 | 3204-079-062 | \$2,171.23 | \$2,021.62 |
| 60450 | 63 | 3204-079-063 | \$2,171.23 | \$2,021.62 |
| 60450 | 64 | 3204-079-064 | \$2,171.23 | \$2,021.62 |
| 60450 | 65 | 3204-079-065 | \$2,171.23 | \$2,021.62 |
| 60450 | 66 | 3204-079-066 | \$2,171.23 | \$1,801.78 |
| 60450 | 67 | 3204-079-067 | \$2,171.23 | \$1,801.78 |
| 60450 | 68 | 3204-079-068 | \$2,171.23 | \$2,021.62 |
| 60450 | 69 | 3204-079-069 | \$2,171.23 | \$1,801.78 |
| 60450 | 70 | 3204-079-070 | \$2,171.23 | \$2,021.62 |
| 60450 | 71 | 3204-079-071 | \$2,171.23 | \$2,021.62 |
| 60450 | 72 | 3204-079-072 | \$2,171.23 | \$1,801.78 |
| 60450 | 73 | 3204-079-073 | \$2,171.23 | \$2,021.62 |
| 60450 | 74 | 3204-079-074 | \$2,171.23 | \$1,801.78 |
| 60450 | 75 | 3204-079-075 | \$2,171.23 | \$2,021.62 |
| 60450 | 76 | 3204-079-076 | \$2,171.23 | \$2,021.62 |
| 60450 | 77 | 3204-079-077 | \$2,171.23 | \$1,801.78 |

| | |
|---|---------------------|
| Total Parcels | 323 |
| Total Taxable Parcels | 323 |
| Total Maximum Annual Special Tax | \$672,691.28 |
| Total Assigned Special Tax | \$604,887.76 |