



Community Facilities District No. 2005-3 Annual Special Tax Report

Fiscal Year Ending June 30, 2018

Westside Union School District



2017 / 2018



 A division of California Financial Services

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Introduction

Community Facilities District No. 2005-3 (“CFD No. 2005-3”) 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. 2005-3 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. 2005-3 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2018/2019. 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. 2005-3 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2017/2018 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2017/2018 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. 2005-3.

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. 2005-3 for Fiscal Year 2017/2018.

Section V – Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 2005-3 for Fiscal Year 2018/2019.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2005-3.

Section VII – Fiscal Year 2018/2019 Special Tax Levy

Section VII provides the Fiscal Year 2018/2019 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. 2005-3 and the bonds issued to fund the Authorized Facilities

A. Location

CFD No. 2005-3 is located along the westerly side of 70th Street West, from Avenue L at the north to Avenue L8 at the south, and extending westerly to 72nd Street West. 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 west and southwest. This location is also about 6 miles west of Highway 14/138 (Antelope Valley Freeway), and within ½ mile north of the City of Palmdale. For reference, the boundary map of CFD No. 2005-3 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2005-3 was formed and established by the School District on November 15, 2005, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of CFD No. 2005-3, and a landowner election at which the qualified electors of CFD No. 2005-3 authorized CFD No. 2005-3 to incur bonded indebtedness in an amount not to exceed \$12,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2005-3 was also formed in connection with a School Facilities Impact Mitigation Agreement approved on November 1, 2005 (the “Mitigation Agreement”), by and between the CFD No. 2005-3 and the Reserve at Lancaster LLC, as original owner of the property (“Reserve at Lancaster”).

CFD No. 2005-3 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. 2005-3. In addition, CFD No.

2005-3 financed sewer facilities and improvement fees of the County of Los Angeles Sanitation District No. 14 (the "Sanitation District"), facility and meter connection fees of Quartz Hill Water District (the "Water District"), and, connection fees of Antelope Valley East Kern Water Agency (the "Water Agency") and various fees from the City. The Mitigation Agreement establishes the terms by which the CFD No. 2005-3 will finance all or a portion of the Sanitation District, Water District, Water Agency, and City improvement and connection fees associated with the anticipated development within CFD No. 2005-3.

The table below provides information related to the formation of CFD No. 2005-3.

**Board Actions Related to
Formation of CFD No. 2005-3**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	October 4, 2005	06-15
Resolution to Incur Bonded Indebtedness	October 4, 2005	06-16
Resolution of Formation	November 15, 2005	06-24
Resolution of Necessity	November 15, 2005	06-25
Resolution Calling Election	November 15, 2005	06-26
Ordinance Levying Special Taxes	November 15, 2005	06-27

A Notice of Special Tax Lien was recorded in the real property records of Los Angeles County on December 12, 2005, as Document No. 05-3046378 on all property within CFD No. 2005-3.

C. Bonds

Series 2006 Special Tax Bonds

On December 14, 2006 the Series 2006 Special Tax Bonds of the Westside Union School District Community Facilities District No. 2005-3 (the “2006 Bonds”) were issued in the amount of \$10,125,000. The 2006 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated November 1, 2006, and the Act. The 2006 Bonds were

issued to fund the Authorized Facilities of CFD No. 2005-3, fund a reserve fund for the 2006 Bonds, fund capitalized interest on the 2006 Bonds through September 1, 2007, pay certain administrative expense of CFD No. 2005-3 and pay the costs of issuing the 2006 Bonds. For more information regarding the use of the 2006 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

Series 2015 Special Tax Bonds

On July 31, 2015 the 2015 Special Tax Bonds of the Westside Union School District Community Facilities District No. 2005-3 (“2015 Bonds”) were issued in the amount of \$9,826,504. The 2015 Bonds were authorized and issued under and subject to the terms of the Indenture, dated July 1, 2015, and the Act. The 2015 Bonds were issued to refund all of the outstanding 2006 Bonds on September 1, 2015 for interest savings, fund additional Authorized Facilities in the amount of \$184,367 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. 2005-3 according to the RMA. A copy of the debt service schedule of the 2015 Bonds is included as Exhibit D.

II. Fiscal Year 2017/2018 Annual Special Tax

Each Fiscal Year, CFD No. 2005-3 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 2017/2018.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2017/2018 is summarized by Special Tax classification in the table below.

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	< 3,100	39 Units	\$2,080.84 per Unit	\$81,152.76
1	2	3,100 - 3,300	12 Units	2,109.16 per Unit	25,309.92
1	3	3,301 - 3,500	11 Units	2,130.38 per Unit	23,434.18
1	4	> 3,500	19 Units	2,151.62 per Unit	40,880.78
1	Undeveloped	N/A	0.00 Acres	0.00 per Acre	0.00
Subtotal Zone 1			81 Units	N/A	\$170,777.64
2	1	< 2,850	39 Units	\$3,350.44 per Unit	\$130,667.16
2	2	2,850 - 3,100	7 Units	3,595.60 per Unit	25,169.20
2	3	3,101 - 3,500	13 Units	3,718.18 per Unit	48,336.34
2	4	3,501 - 3,800	8 Units	3,840.74 per Unit	30,725.92
2	5	> 3,800	8 Units	4,085.90 per Unit	32,687.20
2	Undeveloped	N/A	0.00 Acres	0.00 per Acre	0.00
Subtotal Zone 2			75 Units	N/A	\$267,585.82
3	1	< 3,000	35 Units	\$3,315.48 per Unit	\$116,041.80
3	2	3,000 - 3,300	16 Units	3,558.08 per Unit	56,929.28
3	3	3,301 - 3,600	0 Units	3,800.68 per Unit	0.00
3	4	3,601 - 3,900	15 Units	3,921.98 per Unit	58,829.70
3	5	> 3,900	14 Units	4,043.26 per Unit	56,605.64
3	Undeveloped	N/A	0.00 Acres	0.00 per Acre	0.00
Subtotal Zone 3			80 Units	N/A	\$288,406.42
Total			236 Units		\$726,769.88

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2005-3, as of June 30, 2018, for Fiscal Year 2017/2018 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 2017/2018 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 2005-3 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2018	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2012/2013	\$580,047.30	3	\$573,396.98	\$6,650.32	1.15%	\$0.00	0.00%
2013/2014	671,424.76	4	662,480.51	8,944.25	1.33%	0.00	0.00%
2014/2015	684,854.20	4	674,380.42	10,473.78	1.53%	0.00	0.00%
2015/2016	698,550.80	2	693,071.14	5,479.66	0.78%	0.00	0.00%
2016/2017	712,519.68	3	707,903.82	4,615.86	0.65%	0.00	0.00%
2017/2018	726,769.88	4	716,789.84	9,980.04	1.37%	9,980.04	1.37%

III. Fund and Account Activity and Balances

Special Taxes are collected by the Los Angeles County Tax Collector as part of the regular property tax bills. Once received by the Los Angeles County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2015 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2005-3.

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, 2018, 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 2017/2018.

**Fund and Account Balances
as of June 30, 2018**

Account Name	Account Number	Balance
Special Tax Fund	9315808A	\$185,309.03
Bond Fund	9315808B	17.45
Community Facilities Fund	9315808E	401,073.58
Administrative Expense Fund	9315808I	101,943.56
Cost of Issuance Fund ^[1]	9315808J	0.00
Community Facilities Subaccount	9315808K	618,102.58
Total		\$1,306,446.20

[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. 2005-3 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. 2005-3 from July 1, 2017 through June 30, 2018. For a more detailed description of the sources and uses of funds please refer to Section 4 of the Indenture.

Fiscal Year 2017/2018 Sources and Uses of Funds

Sources	
Bond Proceeds	0.00
Annual Special Tax Receipts	686,663.93
Investment Earnings	10,984.69
Total	\$697,648.62
Uses	
Interest Payments	(\$398,046.02)
Principal Payments	(215,968.00)
Authorized Facilities	0.00
Administrative Expenses	(10,000.00)
Total	(\$624,014.02)

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 the Act, CFD No. 2005-3 can only be used to fund the Authorized Facilities as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention to establish CFD No. 2005-3 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. 2005-3.

Non-School Facilities: means County of Los Angeles Sanitation District Fees, which means fees paid for by or on behalf of property owners and needed by Los Angeles County Sanitation District for capacity in the existing and proposed sewer line improvements and wastewater treatment and disposal facilities of the Sanitation District.

Quartz Hill Water Works District Fees: means fees paid for by or on behalf of property owners and needed by the Water District in order to provide water services to the Units including the Water District's facility connection and meter connection fees.

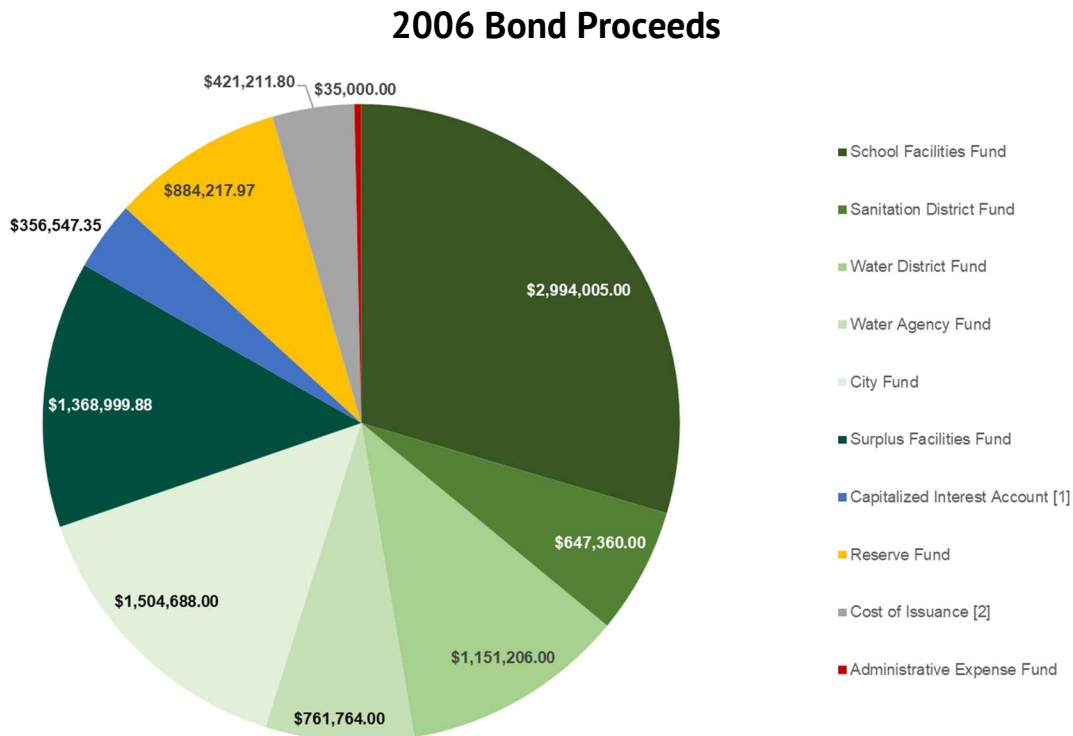
Antelope Valley East Kern Water Agency Fees: means fees paid for by or on behalf of property owners and needed by the Water Agency to buy capacity in existing system and construct facilities to provide services to the Units.

City of Lancaster Fees: means fees paid for by or on behalf of property owners and needed by the City for traffic impacts, traffic signals, drainage facilities, fire protection, park development, dwelling units, administrative office fees and corporate yard fees.

B. Series 2006 Special Tax Bonds

Bond Proceeds

In accordance with the Fiscal Agent Agreement for the 2006 Bonds, the total bond proceeds of \$10,125,000 were deposited into the funds and accounts as shown in the graph below.



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

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

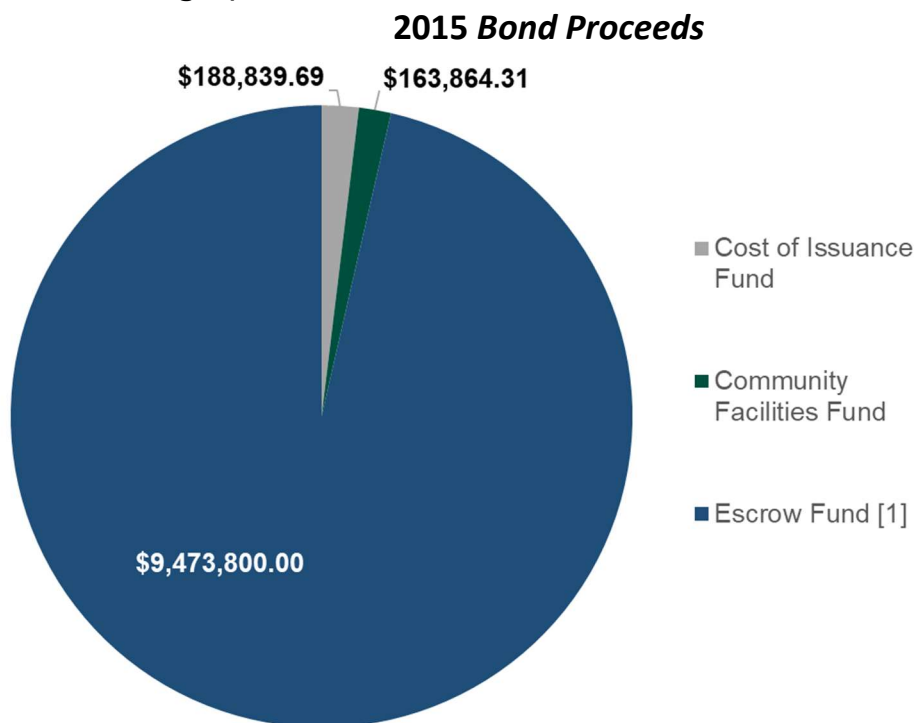
Construction Funds and Accounts

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

C. 2015 Special Tax Bonds

Bond Proceeds

In accordance with the Indenture for the 2015 Bonds, the total bond proceeds of \$9,826,504 was deposited into the funds and accounts as shown in the graph below.



[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 on the next page 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		\$163,864.31
Previously Accrued	233,786.52	
Previously Expended	0.00	
Balance as of June 30, 2017		\$397,650.83
Accruals		\$3,422.75
Investment Earnings	3,422.75	
Expenditures		\$0.00
Balance as of June 30, 2018		\$401,073.58

Pursuant to the Indenture, the funds on deposit within the Bond Fund, the Reserve Fund and the Prepayment Account created under the Fiscal Agent Agreement of the 2006 Bonds were transferred to the Community Facilities Subaccount to be utilized for Authorized Facilities of CFD No. 2005-3. The table on 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	903,901.60	
Previously Expended	(291,073.88)	
Balance as of June 30, 2017		\$612,827.72
Accruals		\$5,274.86
Investment Earnings	5,274.86	
Expenditures		\$0.00
Balance as of June 30, 2018		\$618,102.58

D. Special Taxes

CFD No. 2005-3 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the Fiscal Agent Agreement (2006 Bonds) and the Indenture (2015 Bonds). The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2005-3 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2005 Bonds.

Special Tax Fund (2006 Bonds)

Balance as of December 14, 2006		\$0.00
Previously Accrued	5,084,210.24	
Previously Expended	(5,084,210.24)	
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. 2005-3 within the Special Tax Fund created under the Indenture.

Special Tax Fund (2015 Bonds)

Balance as of July 31, 2015		\$0.00
Previously Accrued	1,139,934.17	
Previously Expended	(942,747.99)	
Balance as of June 30, 2017		\$197,186.18
Accruals		\$688,243.08
Special Tax Deposits	686,663.93	
Investment Earnings	1,579.15	
Expenditures		(\$700,120.23)
Transfer to the Administrative Expense Fund	(86,182.41)	
Transfer to the Bond Fund	(613,937.82)	
Balance as of June 30, 2018		\$185,309.03

V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 2005-3 based on the financial obligations for Fiscal Year 2018/2019.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2005-3 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. 2005-3. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2018/2019.

Minimum Annual Special Tax Requirement for CFD No. 2005-3

Fiscal Year 2017/2018 Remaining Sources		\$526,020.89
Balance of Special Tax Fund	185,309.03	
Anticipated Special Taxes	340,711.86	
Fiscal Year 2017/2018 Remaining Obligations		(\$526,020.89)
September 1, 2018 Principal Payment	(195,581.66)	
September 1, 2018 Interest Payment	(113,348.00)	
Direct Construction of Authorized Facilities	(217,091.23)	
Fiscal Year 2018/2019 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2017/2018 Obligations		(\$741,306.70)
Administrative Expense Budget	(44,388.21)	
Anticipated Special Tax Delinquencies ^[1]	(10,179.66)	
March 1, 2019 Principal Payment	(124,178.00)	
March 1, 2019 Interest Payment	(193,212.68)	
September 1, 2019 Principal Payment	(124,177.00)	
September 1, 2019 Interest Payment	(190,617.36)	
Direct Construction of Authorized Facilities	(54,553.79)	
Fiscal Year 2018/2019 Minimum Annual Special Tax Requirement		\$741,306.70
[1] Assumes the Year End Fiscal Year 2017/2018 delinquency rate of 1.37%.		

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to financed Authorized Facilities. The estimated Fiscal Year 2018/2019 Administrative Expenses are shown in the table below.

Fiscal Year 2018/2019 Budgeted Administrative Expenses

Administrative Expense	Fiscal Year 2018/2019 Budget
District Staff and Expenses	\$20,829.21
Consultant/Trustee Expenses	13,500.00
County Tax Collection Fees	59.00
Contingency for Legal	10,000.00
Total Expenses	\$44,388.21

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2005-3 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. 2005-3.

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 2018/2019**

Initial Tax Year	Classification	Number of Units
2007/2008	Developed Property	21
2008/2009	Developed Property	31
2011/2012	Developed Property	29
<i>Subtotal Zone 1</i>		81
2007/2008	Developed Property	23
2010/2011	Developed Property	16
2012/2013	Developed Property	21
2013/2014	Developed Property	15
<i>Subtotal Zone 2</i>		75
2007/2008	Developed Property	31
2008/2009	Developed Property	16
2012/2013	Developed Property	23
2013/2014	Developed Property	10
<i>Subtotal Zone 3</i>		80
Total		236

Building Permits have been issued for 236 Units by the City within CFD No. 2005-3. According to the Los Angeles County Assessor, all property zoned for residential development within CFD No. 2005-3 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2005-3.

**Fiscal Year 2018/2019
Special Tax Classification**

Zone	Tax Class	Building Square Footage	Number of Units/Acres
1	1	< 3,100	39 Units
1	2	3,100 - 3,300	12 Units
1	3	3,301 - 3,500	11 Units
1	4	> 3,500	19 Units
1	Undeveloped	N/A	0.00 Acres
<i>Subtotal Zone 1</i>			<i>81 Units</i>
2	1	< 2,850	39 Units
2	2	2,850 - 3,100	7 Units
2	3	3,101 - 3,500	13 Units
2	4	3,501 - 3,800	8 Units
2	5	> 3,800	8 Units
2	Undeveloped	N/A	0.00 Acres
<i>Subtotal Zone 2</i>			<i>75 Units</i>
3	1	< 3,000	35 Units
3	2	3,000 - 3,300	16 Units
3	3	3,301 - 3,600	0 Units
3	4	3,601 - 3,900	15 Units
3	5	> 3,900	14 Units
3	Undeveloped	N/A	0.00 Acres
<i>Subtotal Zone 3</i>			<i>80 Units</i>
Total			236 Units

VII. Fiscal Year 2018/2019 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. 2005-3 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 2018/2019 by Special Tax classification as determined by the RMA for CFD No. 2005-3 can be found on the table on the next page.

Fiscal Year 2018/2019
Annual Special Tax Levy

Zone	Tax Class	Building Square Footage	Number of Units /Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	1	< 3,100	39 Units	\$2,122.46 per Unit	\$82,775.94
1	2	3,100 - 3,300	12 Units	2,151.34 per Unit	25,816.08
1	3	3,301 - 3,500	11 Units	2,173.00 per Unit	23,903.00
1	4	> 3,500	19 Units	2,194.66 per Unit	41,698.54
1	Undeveloped	N/A	0.00 Acres	0.00 per Acre	0.00
Subtotal Zone 1			81 Units	N/A	\$174,193.56
2	1	< 2,850	39 Units	\$3,417.46 per Unit	\$133,280.94
2	2	2,850 - 3,100	7 Units	3,667.52 per Unit	25,672.64
2	3	3,101 - 3,500	13 Units	3,792.54 per Unit	49,303.02
2	4	3,501 - 3,800	8 Units	3,917.56 per Unit	31,340.48
2	5	> 3,800	8 Units	4,167.62 per Unit	33,340.96
2	Undeveloped	N/A	0.00 Acres	0.00 per Acre	0.00
Subtotal Zone 2			75 Units	N/A	\$272,938.04
3	1	< 3,000	35 Units	\$3,381.80 per Unit	\$118,363.00
3	2	3,000 - 3,300	16 Units	3,629.24 per Unit	58,067.84
3	3	3,301 - 3,600	0 Units	3,876.70 per Unit	0.00
3	4	3,601 - 3,900	15 Units	4,000.42 per Unit	60,006.30
3	5	> 3,900	14 Units	4,124.14 per Unit	57,737.96
3	Undeveloped	N/A	0.00 Acres	0.00 per Acre	0.00
Subtotal Zone 3			80 Units	N/A	\$294,175.10
Total			236 Units		\$741,306.70

q:\unregulated\westsideusd\cfid admin\cfid no. 2005-3\fy1819\westsideusd_cfd2005-3_fy20182019_specialtaxreport_fn.docx

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT FOR
COMMUNITY FACILITIES DISTRICT NO. 2005-3
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. 2005-3 ("CFD No. 2005-3") of the Westside Union School District ("School District"). An Annual Special Tax shall be levied on and collected in CFD No. 2005-3 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. 2005-3, 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. 2005-3 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. 2005-3, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-3.

"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. 2005-3.

"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. 2005-3.

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

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

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

"Building Permit" means a permit for the construction of one or more Units issued by the City, or another public agency in the event the City no longer issues said permits for the construction of Units within CFD No. 2005-3. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

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

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

"City" means the City of Lancaster.

"County" means the County of Los Angeles.

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

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

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

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

"Homeowner" means any owner of a completed Unit constructed and sold within CFD No. 2005-3.

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

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C that can be levied by CFD No. 2005-3 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. 2005-3, (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. 2005-3 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. 2005-3 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

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

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

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

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

"Special Tax" means any of the special taxes authorized to be levied by CFD No. 2005-3 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 No. 2005-3 in Section N of this RMA.

"Zone 1" means all property located with the area identified as Zone 1 of CFD No. 2005-3 in Section N of this RMA, being Tentative Tract No. 54369 & 54370-1, City of Lancaster, County of Los Angeles.

"Zone 2" means all property located with the area identified as Zone 2 of CFD No. 2005-3 in Section N of this RMA, being Tentative Tract No. 54370, City of Lancaster, County of Los Angeles.

"Zone 3" means all property located with the area identified as Zone 3 of CFD No. 2005-3 in Section N of this RMA, being Tentative Tract No. 54370-2, City of Lancaster, County of Los Angeles.

SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, commencing with Fiscal Year 2006-07, each Assessor's Parcel within CFD No. 2005-3 shall be assigned to a Zone in accordance with Section N herein and each Assessor's Parcel shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Developed Property shall be further classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the Minimum Taxable Acreage of each Zone as determined pursuant to Section K.

**SECTION C
MAXIMUM SPECIAL TAXES**

1. Developed Property

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

2. Undeveloped Property

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

**SECTION D
ASSIGNED ANNUAL SPECIAL TAXES**

1. Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property in Fiscal Year 2006-07 shall be the amount specified in Table 1, 2, and 3 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
FISCAL YEAR 2006-07**

Building Square Feet	Assigned Annual Special Tax
< 3,100	\$1,673.55 per Unit
3,100 – 3,300	\$1,696.32 per Unit
3,301 – 3,500	\$1,713.40 per Unit
> 3,500	\$1,730.48 per Unit

TABLE 2

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

Building Square Feet	Assigned Annual Special Tax
< 2,850	\$2,694.65 per Unit
2,850 – 3,100	\$2,891.82 per Unit
3,101 – 3,500	\$2,990.40 per Unit
3,501 – 3,800	\$3,088.98 per Unit
> 3,800	\$3,286.15 per Unit

TABLE 3

**ASSIGNED ANNUAL SPECIAL TAXES FOR
DEVELOPED PROPERTY IN ZONE 3
FISCAL YEAR 2006-07**

Building Square Feet	Assigned Annual Special Tax
< 3,000	\$2,666.53 per Unit
3,000 – 3,300	\$2,861.64 per Unit
3,301 – 3,600	\$3,056.75 per Unit
3,601 – 3,900	\$3,154.31 per Unit
> 3,900	\$3,251.86 per Unit

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

Undeveloped Property

The Assigned Annual Special Tax rate for an Assessor's Parcel of Undeveloped Property per acre of Acreage for Fiscal Year 2006-07 shall be the amount determined by reference to Table 4 according to the Zone within which the Assessor's Parcel is located, subject to increase as described below.

TABLE 4

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

Location	Assigned Annual Special Tax
Zone 1	\$7,715.74 per Acre
Zone 2	\$13,167.10 per Acre
Zone 3	\$14,345.88 per Acre

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

**SECTION E
BACKUP ANNUAL SPECIAL TAXES**

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

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

The terms above have the following meanings:

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

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

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

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

SECTION F METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

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

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

**SECTION G
PREPAYMENT OF ANNUAL SPECIAL TAXES**

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

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2005-3 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. 2005-3 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. 2005-3 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. 2005-3 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 5. 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 5

MINIMUM TAXABLE ACREAGE

Location	Minimum Taxable Acreage
Zone 1	17.87 Acres
Zone 2	17.54 Acres
Zone 3	16.91 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. 2005-3 ("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. 2005-3 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

**SECTION N
MAP OF ZONES**

(Attached hereto)

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SECTION N
WESTSIDE UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-3
MAP OF ZONES

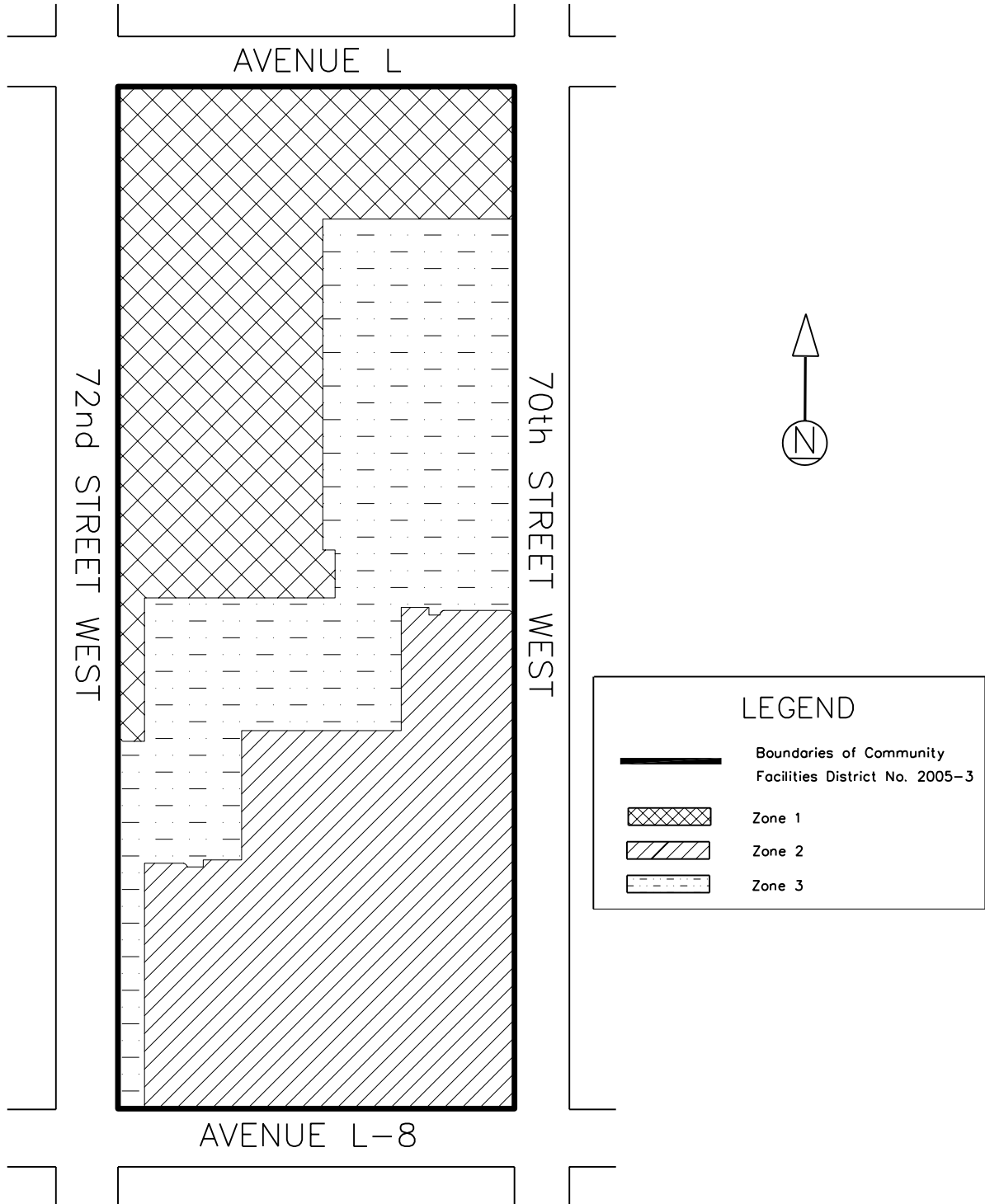
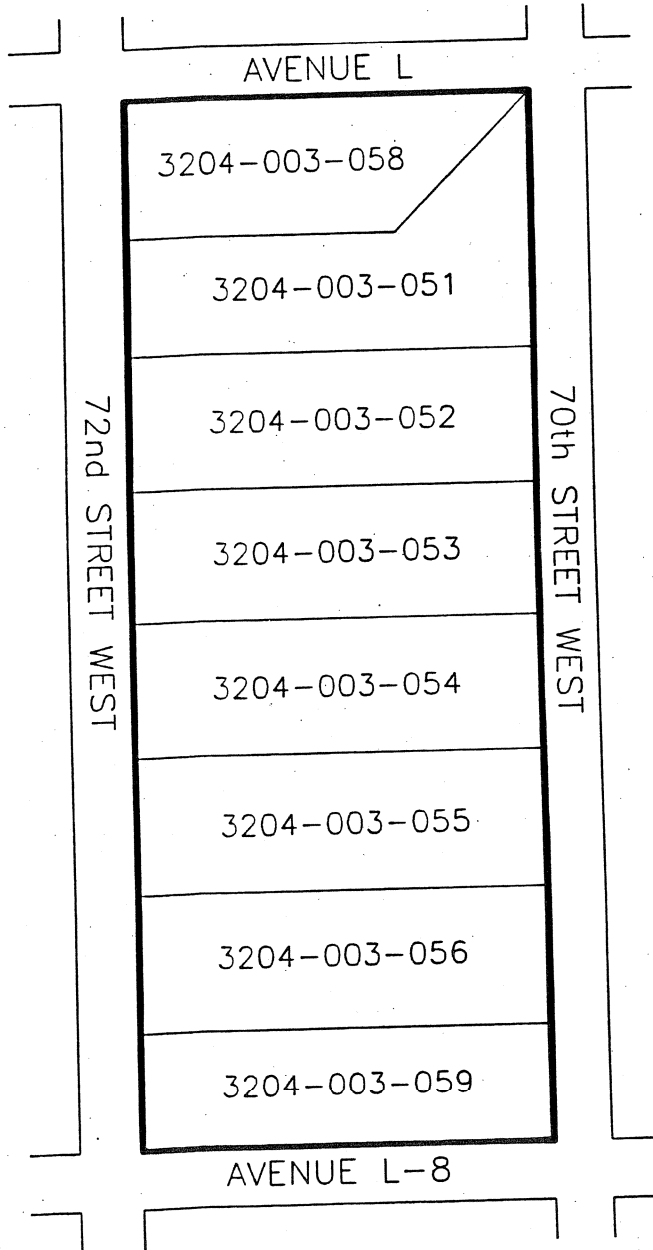


Exhibit B

CFD Boundary Map

PROPOSED BOUNDARIES OF
WESTSIDE UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-3
CITY OF LANCASTER
STATE OF CALIFORNIA



(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. 2005-3, 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____.

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 of 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. 2005-3
	Los Angeles County Assessor Parcel Line
	Los Angeles County Assessor Parcel Number



PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

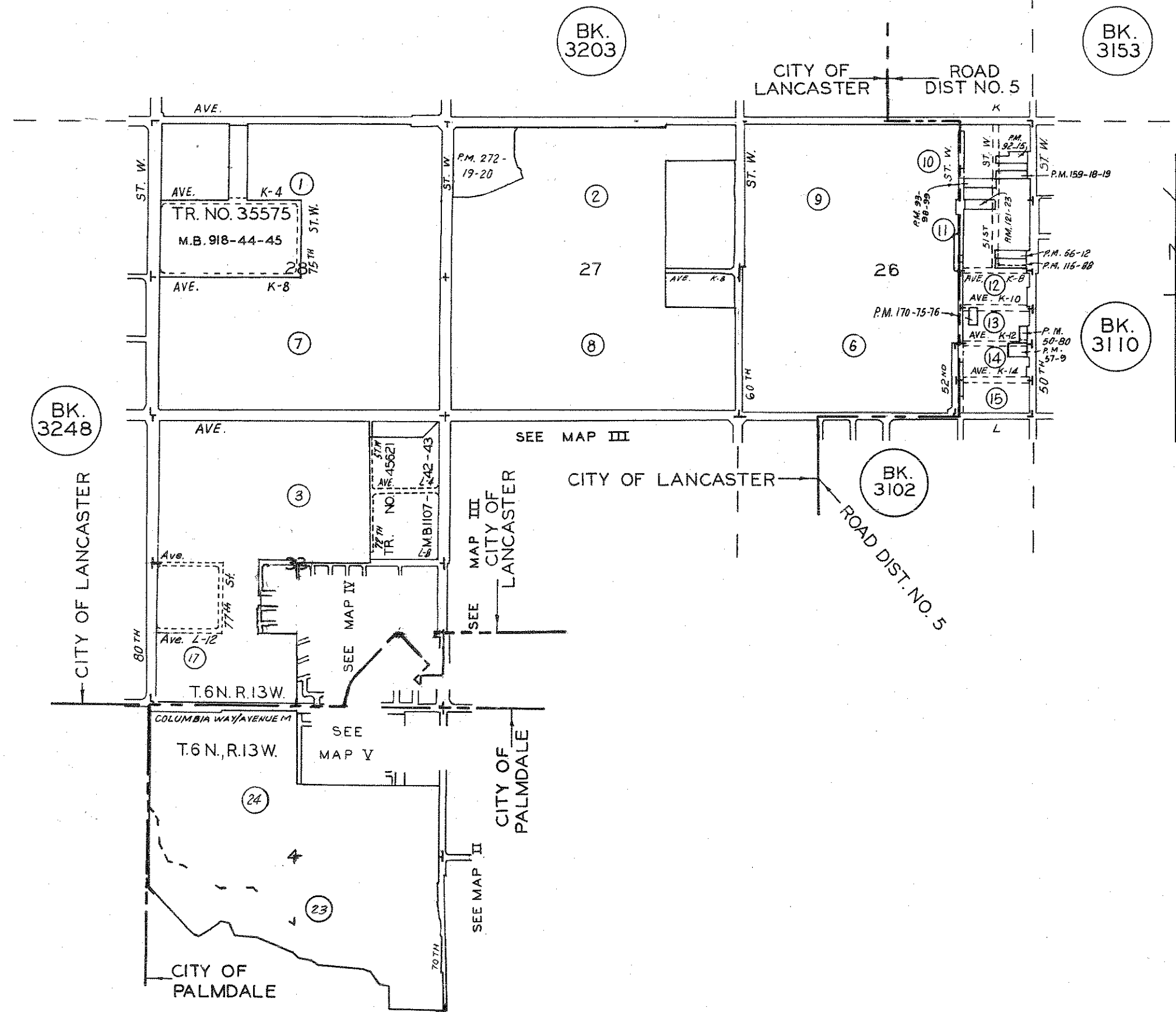
Exhibit C

Assessor's Parcel Maps

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- 780531
- 790108
- 790810
- 790925
- 791102
- 791217
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- 810220
- 830913
- 840912
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- 881206
- 890524
- 900123
- 900129-262,269,270,289
- 910705
- 910924-86
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BK. 3153



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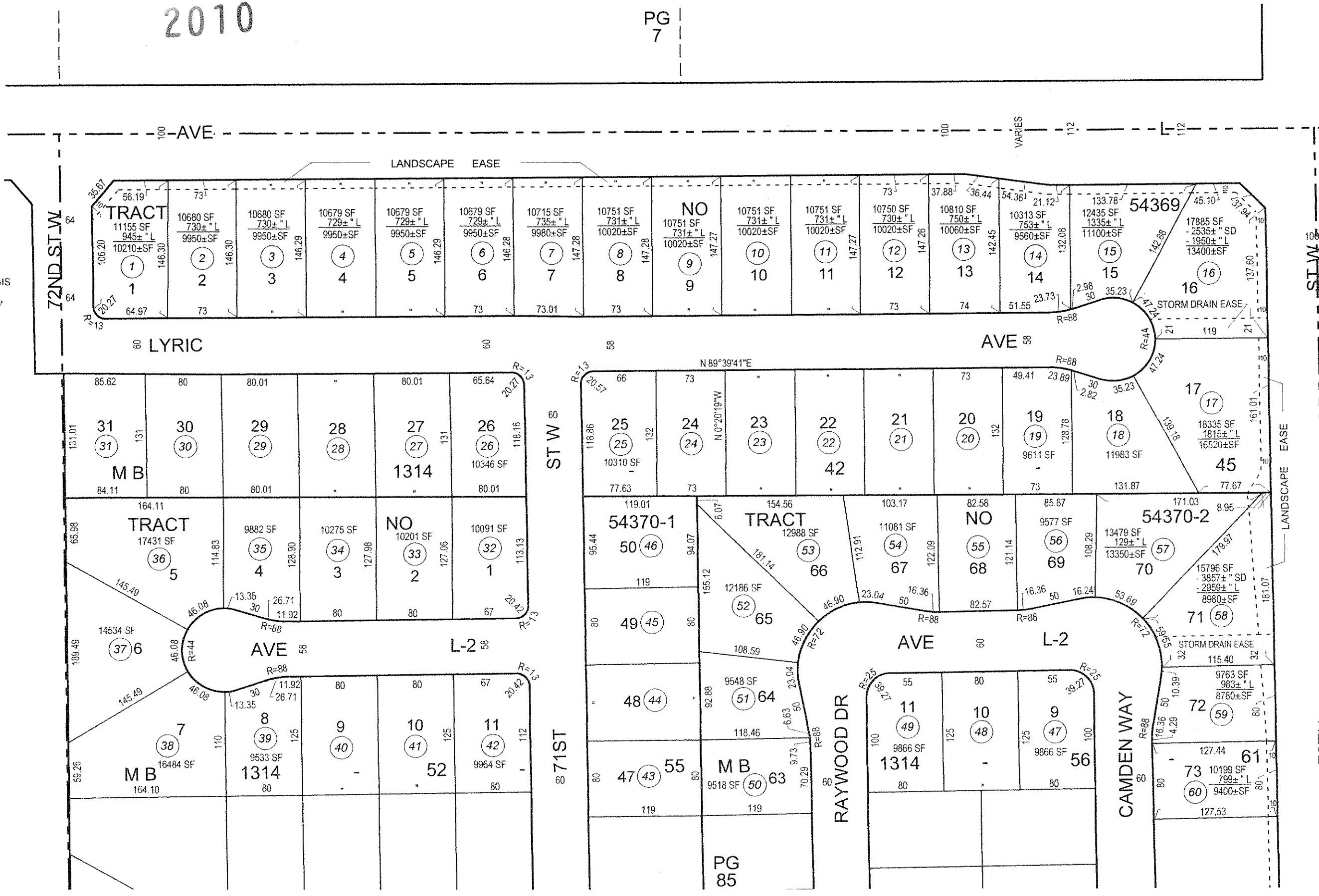
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BOOK 3204 I

2010

PG 7



MAPPING AND GIS SERVICES SCALE 1" = 100'



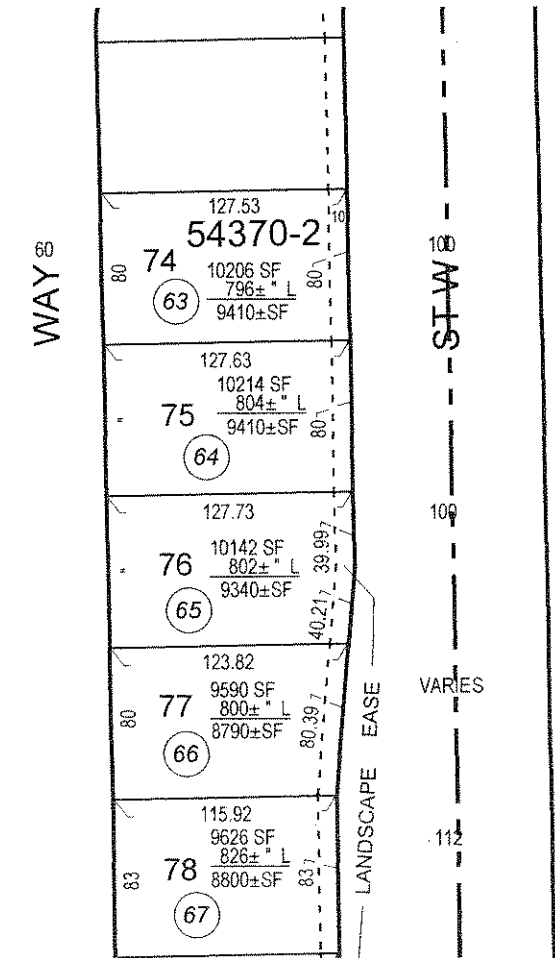
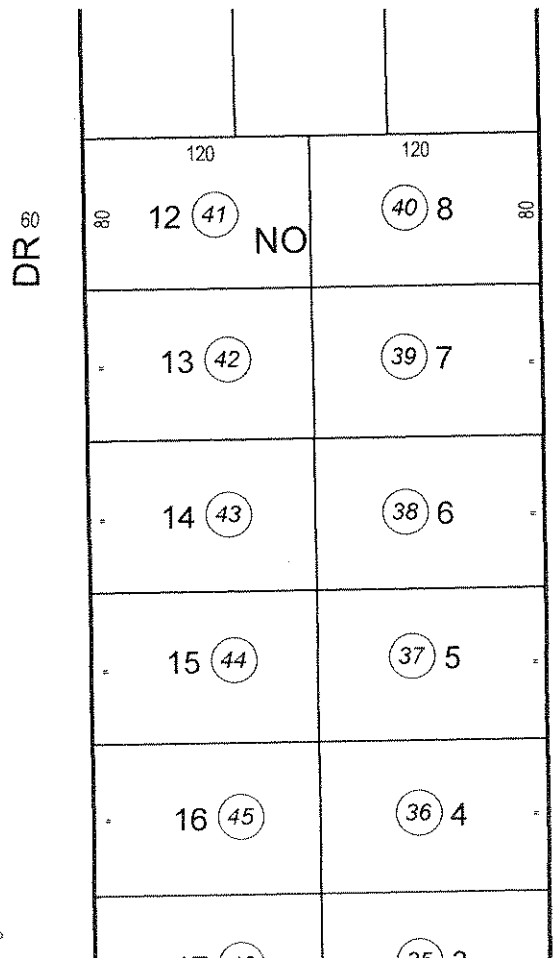
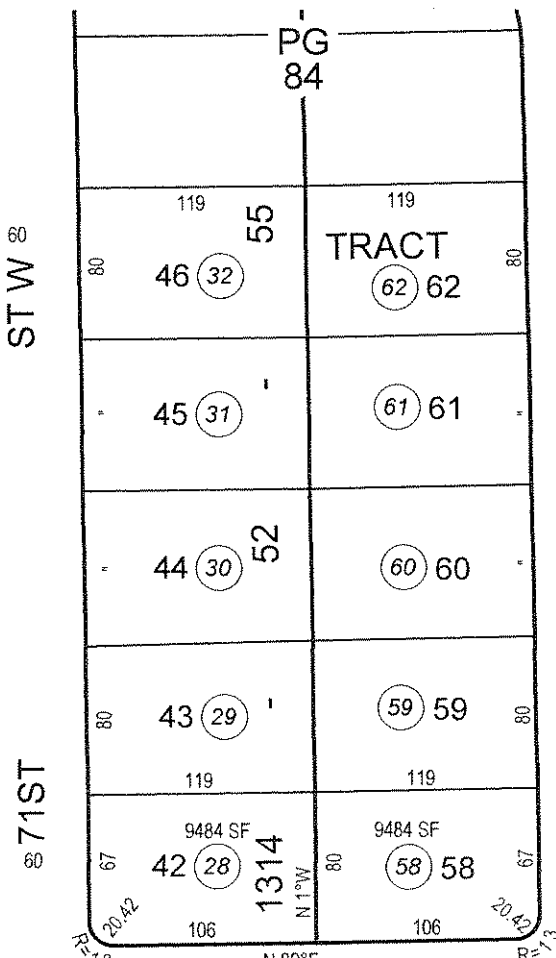
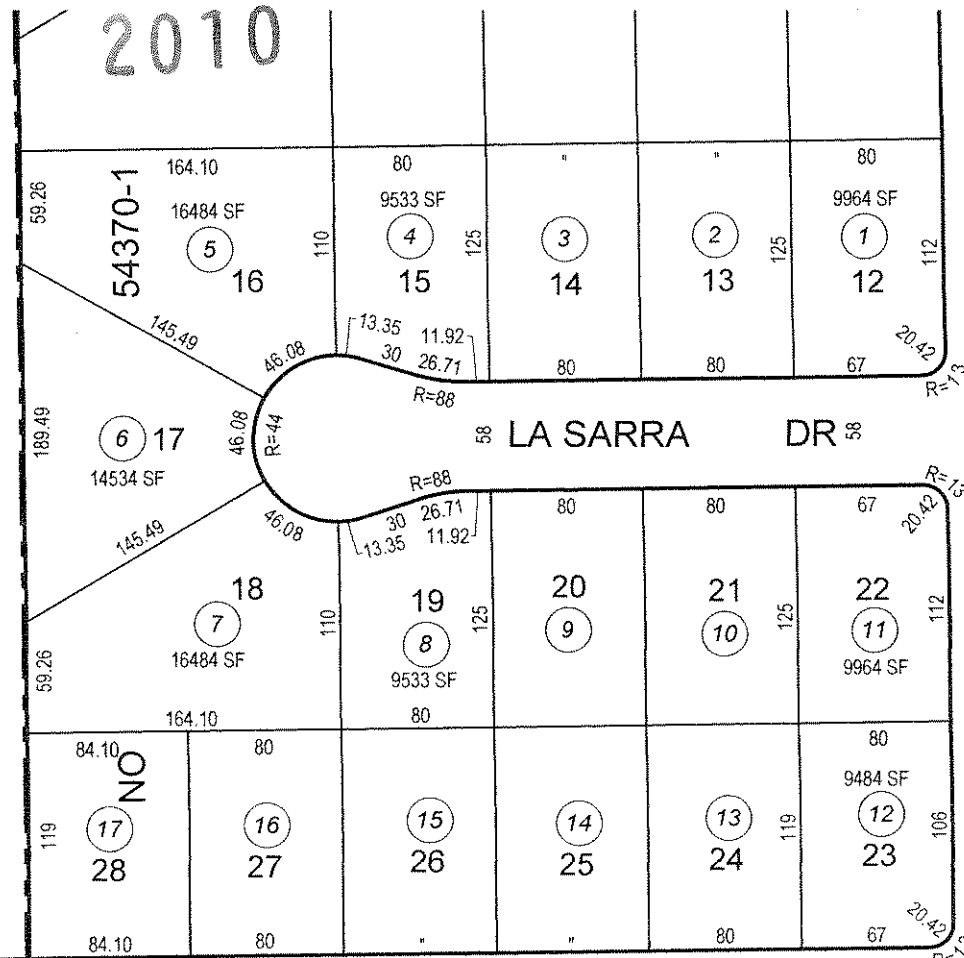
PG 3

PG 4

PG 85



MAPPING AND GIS SERVICES SCALE 1" = 100'



PG 3

PG 4



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 3

2010



PG 4



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 3

2010



PG 4

Exhibit D

2015 Special Tax Bonds Debt Service Schedule

**Westside Union School District
Community Facilities District No. 2005-3
2015 Special Tax Bonds Debt Service Schedule**

Period	Series 2015 Special Tax Bonds						
	New Money Bonds			Refunding Bonds			Total Semi-Annual Debt Service
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	
3/1/2016	\$0.00	\$4,516.89	\$4,516.89	\$0.00	\$236,227.00	\$236,227.00	\$240,743.89
9/1/2016	4,954.00	3,853.27	8,807.27	144,987.00	201,520.66	346,507.66	355,314.93
3/1/2017	2,944.00	3,749.73	6,693.73	99,677.00	198,490.44	298,167.44	304,861.17
9/1/2017	2,942.00	3,688.20	6,630.20	99,678.00	196,407.19	296,085.19	302,715.39
3/1/2018	3,067.00	3,626.71	6,693.71	110,281.00	194,323.92	304,604.92	311,298.63
9/1/2018	3,067.00	3,562.62	6,629.62	110,281.00	192,019.04	302,300.04	308,929.66
3/1/2019	3,198.00	3,498.51	6,696.51	120,980.00	189,714.17	310,694.17	317,390.68
9/1/2019	3,196.00	3,431.67	6,627.67	120,981.00	187,185.69	308,166.69	314,794.36
3/1/2020	3,332.00	3,364.88	6,696.88	131,445.00	184,657.18	316,102.18	322,799.06
9/1/2020	3,332.00	3,295.24	6,627.24	131,444.00	181,909.98	313,353.98	319,981.22
3/1/2021	3,474.00	3,225.61	6,699.61	144,909.00	179,162.80	324,071.80	330,771.41
9/1/2021	3,472.00	3,152.99	6,624.99	144,910.00	176,134.21	321,044.21	327,669.20
3/1/2022	3,620.00	3,080.43	6,700.43	157,851.00	173,105.59	330,956.59	337,657.02
9/1/2022	3,619.00	3,004.77	6,623.77	157,852.00	169,806.50	327,658.50	334,282.27
3/1/2023	3,774.00	2,929.14	6,703.14	171,141.00	166,507.39	337,648.39	344,351.53
9/1/2023	3,771.00	2,850.26	6,621.26	171,143.00	162,930.55	334,073.55	340,694.81
3/1/2024	3,931.00	2,771.44	6,702.44	184,418.00	159,353.66	343,771.66	350,474.10
9/1/2024	3,932.00	2,689.29	6,621.29	184,417.00	155,499.32	339,916.32	346,537.61
3/1/2025	4,097.00	2,607.11	6,704.11	200,219.00	151,645.01	351,864.01	358,568.12
9/1/2025	4,098.00	2,521.48	6,619.48	200,218.00	147,460.43	347,678.43	354,297.91
3/1/2026	4,272.00	2,435.84	6,707.84	216,192.00	143,275.87	359,467.87	366,175.71
9/1/2026	4,270.00	2,346.55	6,616.55	216,193.00	138,757.46	354,950.46	361,567.01
3/1/2027	4,451.00	2,257.30	6,708.30	232,347.00	134,239.03	366,586.03	373,294.33
9/1/2027	4,451.00	2,164.27	6,615.27	232,346.00	129,382.98	361,728.98	368,344.25
3/1/2028	4,640.00	2,071.26	6,711.26	248,424.00	124,526.94	372,950.94	379,662.20
9/1/2028	4,639.00	1,974.28	6,613.28	248,425.00	119,334.88	367,759.88	374,373.16
3/1/2029	4,835.00	1,877.32	6,712.32	267,010.00	114,142.80	381,152.80	387,865.12
9/1/2029	4,835.00	1,776.27	6,611.27	267,010.00	108,562.29	375,572.29	382,183.56
3/1/2030	5,039.00	1,675.22	6,714.22	285,661.00	102,981.78	388,642.78	395,357.00
9/1/2030	5,040.00	1,569.90	6,609.90	285,660.00	97,011.47	382,671.47	389,281.37
3/1/2031	5,253.00	1,464.57	6,717.57	306,810.00	91,041.17	397,851.17	404,568.74
9/1/2031	5,252.00	1,354.78	6,606.78	306,810.00	84,628.84	391,438.84	398,045.62
3/1/2032	5,475.00	1,245.01	6,720.01	327,995.00	78,216.52	406,211.52	412,931.53
9/1/2032	5,474.00	1,130.59	6,604.59	327,996.00	71,361.42	399,357.42	405,962.01
3/1/2033	5,706.00	1,016.18	6,722.18	349,218.00	64,506.30	413,724.30	420,446.48
9/1/2033	5,705.00	896.92	6,601.92	349,219.00	57,207.65	406,426.65	413,028.57
3/1/2034	5,947.00	777.69	6,724.69	373,438.00	49,908.97	423,346.97	430,071.66
9/1/2034	5,947.00	653.39	6,600.39	373,438.00	42,104.12	415,542.12	422,142.51
3/1/2035	6,198.00	529.11	6,727.11	397,170.00	34,299.26	431,469.26	438,196.37
9/1/2035	6,198.00	399.56	6,597.56	397,170.00	25,998.41	423,168.41	429,765.97
3/1/2036	6,461.00	270.02	6,731.02	423,386.00	17,697.56	441,083.56	447,814.58
9/1/2036	6,459.00	134.99	6,593.99	423,387.00	8,848.79	432,235.79	438,829.78
Total	\$184,367.00	\$95,441.26	\$279,808.26	\$9,642,137.00	\$5,442,095.24	\$15,084,232.24	\$15,364,040.50

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2017/2018



Westside Union School District Community Facilities District No. 2005-3

Summary

Year End

Total Taxes Due June 30, 2018	\$726,769.88
Amount Paid	\$716,789.84
Amount Remaining to be Collected	\$9,980.04
Number of Parcels Delinquent	4
Delinquency Rate	1.37%

Foreclosure

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

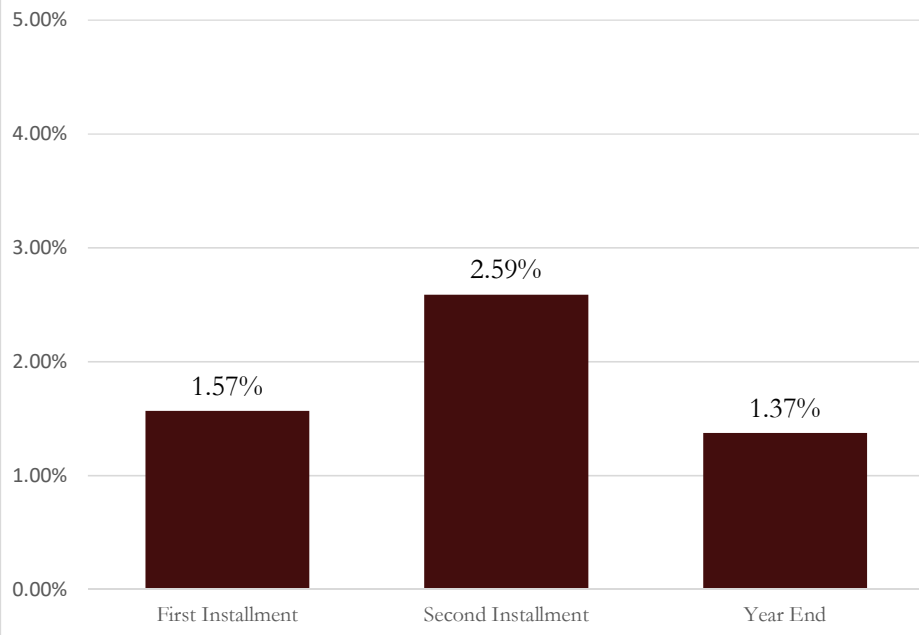
Foreclosure Qualification

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 2017/2018 Delinquency Rate Comparison



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2017/2018

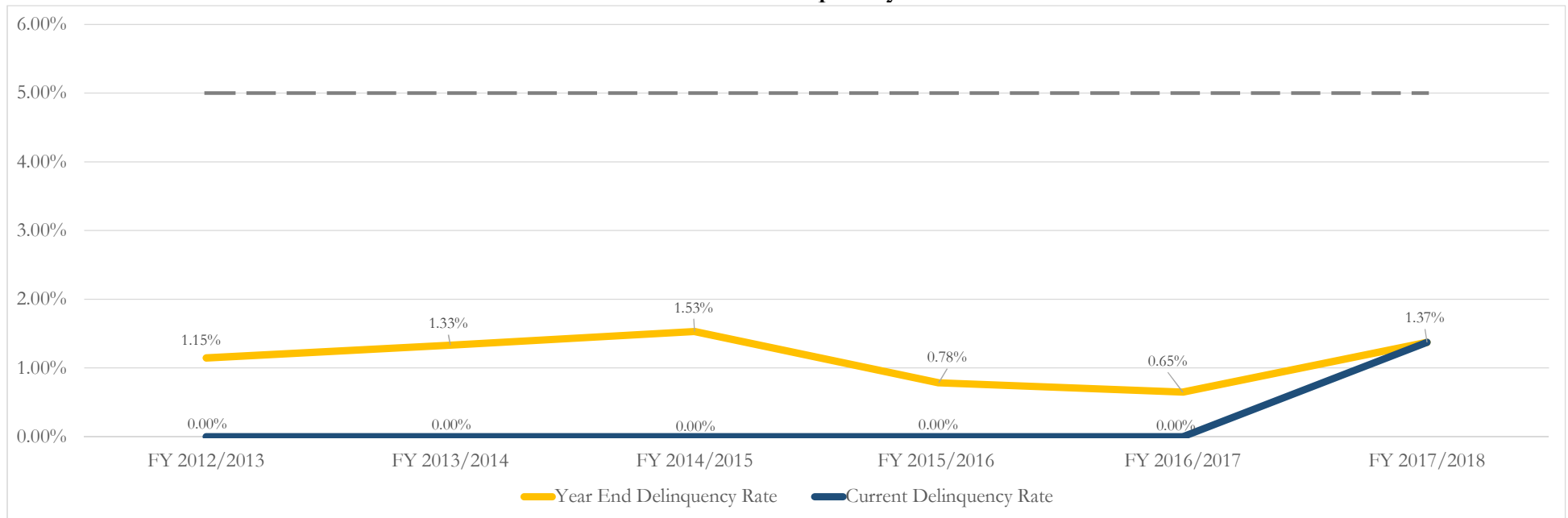


Westside Union School District Community Facilities District No. 2005-3

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year				June 30, 2018		
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2012/2013	\$580,047.30	3	\$573,396.98	\$6,650.32	1.15%	\$0.00	0.00%
2013/2014	671,424.76	4	662,480.51	8,944.25	1.33%	0.00	0.00%
2014/2015	684,854.20	4	674,380.42	10,473.78	1.53%	0.00	0.00%
2015/2016	698,550.80	2	693,071.14	5,479.66	0.78%	0.00	0.00%
2016/2017	712,519.68	3	707,903.82	4,615.86	0.65%	0.00	0.00%
2017/2018	726,769.88	4	716,789.84	9,980.04	1.37%	9,980.04	1.37%

Historical Delinquency Rate



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2017/2018



Westside Union School District Community Facilities District No. 2005-3

Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
3204-084-026	Guzman George Rhoten David	2712 Columbia Way, Palmdale, CA 93551	2017	\$2,080.84	\$0.00	\$2,080.84
3204-085-062	Labarre Christiane & Benjamin B	42659 Raywood Dr, Lancaster, CA 93536	2017	\$3,315.48	\$0.00	\$3,315.48
3204-086-056	Stephens Paul B	42538 72nd St W, Lancaster, CA 93536	2017	\$2,080.84	\$847.56	\$1,233.28
3204-087-031	Alvarez David V & Deborah M	7025 W Avenue L7, Lancaster, CA 93536	2017	\$3,350.44	\$0.00	\$3,350.44

Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Westside USD CFD 2005-3 Special Tax Fund (Account No. 9315808A)

Date	Type	Description	Amount	Balance
7/3/2017	Interest	Interest From 06/01/2017 To 06/30/2017	\$79.60	\$197,265.78
8/1/2017	Interest	Interest From 07/01/2017 To 07/31/2017	100.60	197,366.38
8/4/2017	Cash Deposit	Special Tax Deposit	310,585.95	507,952.33
8/18/2017	Transfer - Disbursement	Transfer of funds to the Bond Fund for debt service payable 9-1-17	(302,713.86)	205,238.47
9/1/2017	Interest	Interest From 08/01/2017 To 08/31/2017	166.93	205,405.40
9/1/2017	Transfer - Disbursement	Transfer of funds to the Administrative Expense Fund per Sec 4.05 of Indenture	(42,664.56)	162,740.84
10/2/2017	Interest	Interest From 09/01/2017 To 09/30/2017	87.54	162,828.38
11/1/2017	Interest	Interest From 10/01/2017 To 10/31/2017	92.50	162,920.88
12/1/2017	Interest	Interest From 11/01/2017 To 11/30/2017	93.57	163,014.45
1/2/2018	Interest	Interest From 12/01/2017 To 12/31/2017	113.76	163,128.21
2/1/2018	Interest	Interest From 01/01/2018 To 01/31/2018	130.91	163,259.12
2/27/2018	Cash Deposit	Special Tax Deposit	376,077.98	539,337.10
2/27/2018	Transfer - Disbursement	Transfer of funds to the Bond Fund for debt service payable 3-1-18	(311,223.96)	228,113.14
2/27/2018	Transfer - Disbursement	Transfer of funds to the Adminstrative Expense Fund per Sec 4.05 of Indenture	(43,517.85)	184,595.29
3/1/2018	Interest	Interest From 02/01/2018 To 02/28/2018	125.18	184,720.47
4/2/2018	Interest	Interest From 03/01/2018 To 03/31/2018	177.36	184,897.83
5/1/2018	Interest	Interest From 04/01/2018 To 04/30/2018	196.69	185,094.52
6/1/2018	Interest	Interest From 05/01/2018 To 05/31/2018	214.51	185,309.03

Westside USD CFD 2005-3 Bond Fund (Account No. 9315808B)

Date	Type	Description	Amount	Balance
8/18/2017	Transfer - Deposit	Transfer of funds from Special Tax Fund for debt service payable 9-1-17	\$302,713.86	\$302,715.39
9/1/2017	Interest	Interest From 08/01/2017 To 08/31/2017	74.44	302,789.83
9/1/2017	Cash Disbursement	Debt Service Payment - Interest	(200,095.39)	102,694.44
9/1/2017	Cash Disbursement	Debt Service Payment - Principal	(102,620.00)	74.44
10/2/2017	Interest	Interest From 09/01/2017 To 09/30/2017	0.04	74.48
11/1/2017	Interest	Interest From 10/01/2017 To 10/31/2017	0.04	74.52
12/1/2017	Interest	Interest From 11/01/2017 To 11/30/2017	0.04	74.56
1/2/2018	Interest	Interest From 12/01/2017 To 12/31/2017	0.05	74.61
2/1/2018	Interest	Interest From 01/01/2018 To 01/31/2018	0.06	74.67
2/27/2018	Transfer - Deposit	Transfer of funds from Special Tax Fund for debt service payable 3-1-18	311,223.96	311,298.63
3/1/2018	Interest	Interest From 02/01/2018 To 02/28/2018	17.39	311,316.02
3/1/2018	Cash Disbursement	Debt Service Payment - Interest	(197,950.63)	113,365.39
3/1/2018	Cash Disbursement	Debt Service Payment - Principal	(113,348.00)	17.39
4/2/2018	Interest	Interest From 03/01/2018 To 03/31/2018	0.02	17.41
5/1/2018	Interest	Interest From 04/01/2018 To 04/30/2018	0.02	17.43
6/1/2018	Interest	Interest From 05/01/2018 To 05/31/2018	0.02	17.45

Westside USD CFD 2005-3 Comm Fac Fund (Account No. 9315808E)

Date	Type	Description	Amount	Balance
7/3/2017	Interest	Interest From 06/01/2017 To 06/30/2017	\$160.52	\$397,811.35
8/1/2017	Interest	Interest From 07/01/2017 To 07/31/2017	202.87	398,014.22
9/1/2017	Interest	Interest From 08/01/2017 To 08/31/2017	213.87	398,228.09
10/2/2017	Interest	Interest From 09/01/2017 To 09/30/2017	214.21	398,442.30
11/1/2017	Interest	Interest From 10/01/2017 To 10/31/2017	226.34	398,668.64
12/1/2017	Interest	Interest From 11/01/2017 To 11/30/2017	228.97	398,897.61
1/2/2018	Interest	Interest From 12/01/2017 To 12/31/2017	278.37	399,175.98
2/1/2018	Interest	Interest From 01/01/2018 To 01/31/2018	320.34	399,496.32
3/1/2018	Interest	Interest From 02/01/2018 To 02/28/2018	303.42	399,799.74
4/2/2018	Interest	Interest From 03/01/2018 To 03/31/2018	383.87	400,183.61
5/1/2018	Interest	Interest From 04/01/2018 To 04/30/2018	425.70	400,609.31
6/1/2018	Interest	Interest From 05/01/2018 To 05/31/2018	464.27	401,073.58

Westside USD CFD 2005-3 Admin Expense Fd (Account No. 9315808I)

Date	Type	Description	Amount	Balance
7/3/2017	Interest	Interest From 06/01/2017 To 06/30/2017	\$10.15	\$25,155.49
7/19/2017	Cash Disbursement	California Financial Services Req dtd 7-18-17 Invoice # OC 2017-135 Administration of CFD	(2,500.00)	22,655.49
8/1/2017	Interest	Interest From 07/01/2017 To 07/31/2017	12.28	22,667.77
9/1/2017	Interest	Interest From 08/01/2017 To 08/31/2017	12.18	22,679.95
9/1/2017	Transfer - Deposit	Transfer of funds from Special Tax Fund per Sec 4.05 of Indenture	42,664.56	65,344.51
10/2/2017	Interest	Interest From 09/01/2017 To 09/30/2017	35.15	65,379.66
11/1/2017	Interest	Interest From 10/01/2017 To 10/31/2017	37.14	65,416.80
12/1/2017	Interest	Interest From 11/01/2017 To 11/30/2017	37.57	65,454.37
12/4/2017	Cash Disbursement	California Financial Services Req dtd 12-1-17 Invoice # OC 2017-178 Administration of CFD	(2,500.00)	62,954.37
1/2/2018	Interest	Interest From 12/01/2017 To 12/31/2017	44.08	62,998.45
2/1/2018	Interest	Interest From 01/01/2018 To 01/31/2018	50.56	63,049.01
2/1/2018	Cash Disbursement	California Financial Services Req dtd 1-30-18 Invoice # OC 2018-28 Administration of CFD	(2,500.00)	60,549.01
2/27/2018	Transfer - Deposit	Transfer of funds from Special Tax Fund per Sec 4.05 of Indenture	43,517.85	104,066.86
3/1/2018	Interest	Interest From 02/01/2018 To 02/28/2018	48.41	104,115.27
4/2/2018	Interest	Interest From 03/01/2018 To 03/31/2018	99.97	104,215.24
4/25/2018	Cash Disbursement	California Financial Services Req dtd 4-20-18 Invoice # OC 2018-105 Administration of CFD	(2,500.00)	101,715.24
5/1/2018	Interest	Interest From 04/01/2018 To 04/30/2018	110.31	101,825.55
6/1/2018	Interest	Interest From 05/01/2018 To 05/31/2018	118.01	101,943.56

Westside USD CFD 2005-3 Comm Fac Fd Sub (Account No. 9315808K)

Date	Type	Description	Amount	Balance
7/3/2017	Interest	Interest From 06/01/2017 To 06/30/2017	\$247.38	\$613,075.10
8/1/2017	Interest	Interest From 07/01/2017 To 07/31/2017	312.65	613,387.75
9/1/2017	Interest	Interest From 08/01/2017 To 08/31/2017	329.60	613,717.35
10/2/2017	Interest	Interest From 09/01/2017 To 09/30/2017	330.12	614,047.47
11/1/2017	Interest	Interest From 10/01/2017 To 10/31/2017	348.81	614,396.28
12/1/2017	Interest	Interest From 11/01/2017 To 11/30/2017	352.88	614,749.16
1/2/2018	Interest	Interest From 12/01/2017 To 12/31/2017	429.01	615,178.17
2/1/2018	Interest	Interest From 01/01/2018 To 01/31/2018	493.68	615,671.85
3/1/2018	Interest	Interest From 02/01/2018 To 02/28/2018	467.60	616,139.45
4/2/2018	Interest	Interest From 03/01/2018 To 03/31/2018	591.59	616,731.04
5/1/2018	Interest	Interest From 04/01/2018 To 04/30/2018	656.05	617,387.09
6/1/2018	Interest	Interest From 05/01/2018 To 05/31/2018	715.49	618,102.58

Exhibit G

Annual Special Tax Roll for Fiscal Year 2018/2019

Westside Union School District
Community Facilities District No. 2005-3
Fiscal Year 2018/2019 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
54369	1	3204-084-001	\$2,475.71	\$2,122.46
54369	2	3204-084-002	\$2,475.71	\$2,151.34
54369	3	3204-084-003	\$2,475.71	\$2,173.00
54369	4	3204-084-004	\$2,475.71	\$2,194.66
54369	5	3204-084-005	\$2,475.71	\$2,122.46
54369	6	3204-084-006	\$2,475.71	\$2,122.46
54369	7	3204-084-007	\$2,475.71	\$2,122.46
54369	8	3204-084-008	\$2,475.71	\$2,194.66
54369	9	3204-084-009	\$2,475.71	\$2,151.34
54369	10	3204-084-010	\$2,475.71	\$2,194.66
54369	11	3204-084-011	\$2,475.71	\$2,122.46
54369	12	3204-084-012	\$2,475.71	\$2,173.00
54369	13	3204-084-013	\$2,475.71	\$2,151.34
54369	14	3204-084-014	\$2,475.71	\$2,173.00
54369	15	3204-084-015	\$2,475.71	\$2,194.66
54369	16	3204-084-016	\$2,475.71	\$2,151.34
54369	17	3204-084-017	\$2,475.71	\$2,194.66
54369	18	3204-084-018	\$2,475.71	\$2,151.34
54369	19	3204-084-019	\$2,475.71	\$2,173.00
54369	20	3204-084-020	\$2,475.71	\$2,194.66
54369	21	3204-084-021	\$2,475.71	\$2,122.46
54369	22	3204-084-022	\$2,475.71	\$2,151.34
54369	23	3204-084-023	\$2,475.71	\$2,122.46
54369	24	3204-084-024	\$2,475.71	\$2,194.66
54369	25	3204-084-025	\$2,475.71	\$2,151.34
54369	26	3204-084-026	\$2,475.71	\$2,122.46
54369	27	3204-084-027	\$2,475.71	\$2,122.46
54369	28	3204-084-028	\$2,475.71	\$2,122.46
54369	29	3204-084-029	\$2,475.71	\$2,122.46
54369	30	3204-084-030	\$2,475.71	\$2,122.46
54369	31	3204-084-031	\$2,475.71	\$2,122.46
54370_01	1	3204-084-032	\$2,373.53	\$2,122.46
54370_01	2	3204-084-033	\$2,373.53	\$2,194.66
54370_01	3	3204-084-034	\$2,373.53	\$2,122.46
54370_01	4	3204-084-035	\$2,373.53	\$2,151.34
54370_01	5	3204-084-036	\$2,373.53	\$2,194.66
54370_01	6	3204-084-037	\$2,373.53	\$2,151.34
54370_01	7	3204-084-038	\$2,373.53	\$2,194.66
54370_01	8	3204-084-039	\$2,373.53	\$2,122.46
54370_01	9	3204-084-040	\$2,373.53	\$2,173.00
54370_01	10	3204-084-041	\$2,373.53	\$2,122.46
54370_01	11	3204-084-042	\$2,373.53	\$2,194.66

Westside Union School District
Community Facilities District No. 2005-3
Fiscal Year 2018/2019 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
54370_01	47	3204-084-043	\$2,373.53	\$2,173.00
54370_01	48	3204-084-044	\$2,373.53	\$2,194.66
54370_01	49	3204-084-045	\$2,373.53	\$2,122.46
54370_01	50	3204-084-046	\$2,373.53	\$2,173.00
54370_02	9	3204-084-047	\$4,272.80	\$3,381.80
54370_02	10	3204-084-048	\$4,272.80	\$3,381.80
54370_02	11	3204-084-049	\$4,272.80	\$3,381.80
54370_02	63	3204-084-050	\$4,272.80	\$3,381.80
54370_02	64	3204-084-051	\$4,272.80	\$3,381.80
54370_02	65	3204-084-052	\$4,272.80	\$3,381.80
54370_02	66	3204-084-053	\$4,272.80	\$3,381.80
54370_02	67	3204-084-054	\$4,272.80	\$3,381.80
54370_02	68	3204-084-055	\$4,272.80	\$3,381.80
54370_02	69	3204-084-056	\$4,272.80	\$3,381.80
54370_02	70	3204-084-057	\$4,272.80	\$3,381.80
54370_02	71	3204-084-058	\$4,272.80	\$3,381.80
54370_02	72	3204-084-059	\$4,272.80	\$3,381.80
54370_02	73	3204-084-060	\$4,272.80	\$3,381.80
54370_01	12	3204-085-001	\$2,373.53	\$2,194.66
54370_01	13	3204-085-002	\$2,373.53	\$2,194.66
54370_01	14	3204-085-003	\$2,373.53	\$2,122.46
54370_01	15	3204-085-004	\$2,373.53	\$2,151.34
54370_01	16	3204-085-005	\$2,373.53	\$2,194.66
54370_01	17	3204-085-006	\$2,373.53	\$2,173.00
54370_01	18	3204-085-007	\$2,373.53	\$2,194.66
54370_01	19	3204-085-008	\$2,373.53	\$2,194.66
54370_01	20	3204-085-009	\$2,373.53	\$2,173.00
54370_01	21	3204-085-010	\$2,373.53	\$2,122.46
54370_01	22	3204-085-011	\$2,373.53	\$2,151.34
54370_01	23	3204-085-012	\$2,373.53	\$2,122.46
54370_01	24	3204-085-013	\$2,373.53	\$2,122.46
54370_01	25	3204-085-014	\$2,373.53	\$2,122.46
54370_01	26	3204-085-015	\$2,373.53	\$2,122.46
54370_01	27	3204-085-016	\$2,373.53	\$2,122.46
54370_01	28	3204-085-017	\$2,373.53	\$2,122.46
54370_01	32	3204-085-018	\$2,373.53	\$2,122.46
54370_01	33	3204-085-019	\$2,373.53	\$2,122.46
54370_01	34	3204-085-020	\$2,373.53	\$2,122.46
54370_01	35	3204-085-021	\$2,373.53	\$2,122.46
54370_01	36	3204-085-022	\$2,373.53	\$2,122.46
54370_01	37	3204-085-023	\$2,373.53	\$2,122.46
54370_01	38	3204-085-024	\$2,373.53	\$2,122.46

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
54370_01	39	3204-085-025	\$2,373.53	\$2,122.46
54370_01	40	3204-085-026	\$2,373.53	\$2,122.46
54370_01	41	3204-085-027	\$2,373.53	\$2,122.46
54370_01	42	3204-085-028	\$2,373.53	\$2,173.00
54370_01	43	3204-085-029	\$2,373.53	\$2,151.34
54370_01	44	3204-085-030	\$2,373.53	\$2,194.66
54370_01	45	3204-085-031	\$2,373.53	\$2,173.00
54370_01	46	3204-085-032	\$2,373.53	\$2,194.66
54370_02	1	3204-085-033	\$4,272.80	\$3,381.80
54370_02	2	3204-085-034	\$4,272.80	\$3,381.80
54370_02	3	3204-085-035	\$4,272.80	\$3,381.80
54370_02	4	3204-085-036	\$4,272.80	\$3,381.80
54370_02	5	3204-085-037	\$4,272.80	\$3,381.80
54370_02	6	3204-085-038	\$4,272.80	\$3,381.80
54370_02	7	3204-085-039	\$4,272.80	\$3,381.80
54370_02	8	3204-085-040	\$4,272.80	\$3,381.80
54370_02	12	3204-085-041	\$4,272.80	\$3,381.80
54370_02	13	3204-085-042	\$4,272.80	\$3,381.80
54370_02	14	3204-085-043	\$4,272.80	\$3,381.80
54370_02	15	3204-085-044	\$4,272.80	\$4,000.42
54370_02	16	3204-085-045	\$4,272.80	\$3,381.80
54370_02	17	3204-085-046	\$4,272.80	\$3,381.80
54370_02	18	3204-085-047	\$4,272.80	\$3,629.24
54370_02	19	3204-085-048	\$4,272.80	\$3,629.24
54370_02	20	3204-085-049	\$4,272.80	\$4,124.14
54370_02	50	3204-085-050	\$4,272.80	\$4,000.42
54370_02	51	3204-085-051	\$4,272.80	\$3,629.24
54370_02	52	3204-085-052	\$4,272.80	\$4,124.14
54370_02	53	3204-085-053	\$4,272.80	\$3,629.24
54370_02	54	3204-085-054	\$4,272.80	\$4,124.14
54370_02	55	3204-085-055	\$4,272.80	\$3,629.24
54370_02	56	3204-085-056	\$4,272.80	\$4,000.42
54370_02	57	3204-085-057	\$4,272.80	\$4,124.14
54370_02	58	3204-085-058	\$4,272.80	\$3,629.24
54370_02	59	3204-085-059	\$4,272.80	\$4,124.14
54370_02	60	3204-085-060	\$4,272.80	\$3,381.80
54370_02	61	3204-085-061	\$4,272.80	\$3,381.80
54370_02	62	3204-085-062	\$4,272.80	\$3,381.80
54370_02	74	3204-085-063	\$4,272.80	\$4,124.14
54370_02	75	3204-085-064	\$4,272.80	\$4,000.42
54370_02	76	3204-085-065	\$4,272.80	\$3,629.24
54370_02	77	3204-085-066	\$4,272.80	\$3,381.80

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
54370_02	78	3204-085-067	\$4,272.80	\$3,381.80
54370_02	79	3204-085-068	\$4,272.80	\$3,381.80
54370_02	80	3204-085-069	\$4,272.80	\$3,381.80
54370	1	3204-086-001	\$4,227.27	\$3,417.46
54370	2	3204-086-002	\$4,227.27	\$3,792.54
54370	3	3204-086-003	\$4,227.27	\$3,417.46
54370	4	3204-086-004	\$4,227.27	\$4,167.62
54370	5	3204-086-005	\$4,227.27	\$3,917.56
54370	6	3204-086-006	\$4,227.27	\$3,667.52
54370	7	3204-086-007	\$4,227.27	\$3,792.54
54370	8	3204-086-008	\$4,227.27	\$3,792.54
54370	9	3204-086-009	\$4,227.27	\$3,417.46
54370	10	3204-086-010	\$4,227.27	\$3,417.46
54370	11	3204-086-011	\$4,227.27	\$3,667.52
54370	12	3204-086-012	\$4,227.27	\$3,417.46
54370	13	3204-086-013	\$4,227.27	\$3,417.46
54370	14	3204-086-014	\$4,227.27	\$3,417.46
54370	15	3204-086-015	\$4,227.27	\$3,417.46
54370	16	3204-086-016	\$4,227.27	\$3,417.46
54370	17	3204-086-017	\$4,227.27	\$3,417.46
54370	18	3204-086-018	\$4,227.27	\$3,417.46
54370	19	3204-086-019	\$4,227.27	\$3,417.46
54370	64	3204-086-020	\$4,227.27	\$3,417.46
54370	65	3204-086-021	\$4,227.27	\$3,792.54
54370	66	3204-086-022	\$4,227.27	\$3,792.54
54370	67	3204-086-023	\$4,227.27	\$3,667.52
54370	68	3204-086-024	\$4,227.27	\$3,667.52
54370	69	3204-086-025	\$4,227.27	\$3,417.46
54370	70	3204-086-026	\$4,227.27	\$3,792.54
54370	71	3204-086-027	\$4,227.27	\$3,417.46
54370	72	3204-086-028	\$4,227.27	\$3,667.52
54370	73	3204-086-029	\$4,227.27	\$3,792.54
54370	74	3204-086-030	\$4,227.27	\$3,417.46
54370	75	3204-086-031	\$4,227.27	\$3,417.46
54370	76	3204-086-032	\$4,227.27	\$3,792.54
54370	77	3204-086-033	\$4,227.27	\$3,667.52
54370_02	21	3204-086-034	\$4,272.80	\$3,381.80
54370_02	22	3204-086-035	\$4,272.80	\$4,000.42
54370_02	23	3204-086-036	\$4,272.80	\$4,124.14
54370_02	24	3204-086-037	\$4,272.80	\$4,000.42
54370_02	25	3204-086-038	\$4,272.80	\$3,629.24
54370_02	26	3204-086-039	\$4,272.80	\$4,000.42

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
54370_02	27	3204-086-040	\$4,272.80	\$4,124.14
54370_02	28	3204-086-041	\$4,272.80	\$4,000.42
54370_02	29	3204-086-042	\$4,272.80	\$4,124.14
54370_02	30	3204-086-043	\$4,272.80	\$3,629.24
54370_02	31	3204-086-044	\$4,272.80	\$4,000.42
54370_02	32	3204-086-045	\$4,272.80	\$3,629.24
54370_02	33	3204-086-046	\$4,272.80	\$4,124.14
54370_02	34	3204-086-047	\$4,272.80	\$4,124.14
54370_02	35	3204-086-048	\$4,272.80	\$4,000.42
54370_02	36	3204-086-049	\$4,272.80	\$4,124.14
54370_02	37	3204-086-050	\$4,272.80	\$3,629.24
54370_02	38	3204-086-051	\$4,272.80	\$4,124.14
54370_02	39	3204-086-052	\$4,272.80	\$3,629.24
54370_02	47	3204-086-053	\$4,272.80	\$3,629.24
54370_02	48	3204-086-054	\$4,272.80	\$4,000.42
54370_02	49	3204-086-055	\$4,272.80	\$4,124.14
54370_01	29	3204-086-056	\$2,373.53	\$2,122.46
54370_01	30	3204-086-057	\$2,373.53	\$2,122.46
54370_01	31	3204-086-058	\$2,373.53	\$2,122.46
54370	20	3204-087-001	\$4,227.27	\$3,417.46
54370	21	3204-087-002	\$4,227.27	\$3,417.46
54370	22	3204-087-003	\$4,227.27	\$3,417.46
54370	23	3204-087-004	\$4,227.27	\$3,417.46
54370	24	3204-087-005	\$4,227.27	\$3,417.46
54370	25	3204-087-006	\$4,227.27	\$3,417.46
54370	26	3204-087-007	\$4,227.27	\$3,417.46
54370	27	3204-087-008	\$4,227.27	\$3,417.46
54370	28	3204-087-009	\$0.00	\$0.00
54370	29	3204-087-010	\$4,227.27	\$3,417.46
54370	30	3204-087-011	\$4,227.27	\$3,417.46
54370	31	3204-087-012	\$4,227.27	\$3,917.56
54370	32	3204-087-013	\$4,227.27	\$4,167.62
54370	33	3204-087-014	\$4,227.27	\$3,917.56
54370	34	3204-087-015	\$4,227.27	\$3,792.54
54370	35	3204-087-016	\$4,227.27	\$4,167.62
54370	36	3204-087-017	\$4,227.27	\$3,917.56
54370	37	3204-087-018	\$4,227.27	\$4,167.62
54370	38	3204-087-019	\$4,227.27	\$3,792.54
54370	39	3204-087-020	\$4,227.27	\$4,167.62
54370	40	3204-087-021	\$4,227.27	\$3,917.56
54370	41	3204-087-022	\$4,227.27	\$3,792.54
54370	42	3204-087-023	\$4,227.27	\$3,917.56

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
54370	43	3204-087-024	\$4,227.27	\$3,792.54
54370	44	3204-087-025	\$4,227.27	\$3,917.56
54370	45	3204-087-026	\$4,227.27	\$3,792.54
54370	46	3204-087-027	\$4,227.27	\$4,167.62
54370	47	3204-087-028	\$4,227.27	\$3,417.46
54370	48	3204-087-029	\$4,227.27	\$3,417.46
54370	49	3204-087-030	\$0.00	\$0.00
54370	50	3204-087-031	\$4,227.27	\$3,417.46
54370	51	3204-087-032	\$4,227.27	\$3,417.46
54370	52	3204-087-033	\$4,227.27	\$3,417.46
54370	53	3204-087-034	\$4,227.27	\$3,417.46
54370	54	3204-087-035	\$4,227.27	\$3,417.46
54370	55	3204-087-036	\$4,227.27	\$3,417.46
54370	56	3204-087-037	\$4,227.27	\$3,417.46
54370	57	3204-087-038	\$4,227.27	\$4,167.62
54370	58	3204-087-039	\$4,227.27	\$3,417.46
54370	59	3204-087-040	\$4,227.27	\$3,917.56
54370	60	3204-087-041	\$4,227.27	\$4,167.62
54370	61	3204-087-042	\$4,227.27	\$3,417.46
54370	62	3204-087-043	\$4,227.27	\$3,667.52
54370	63	3204-087-044	\$4,227.27	\$3,417.46
54370_02	40	3204-087-045	\$4,272.80	\$4,000.42
54370_02	41	3204-087-046	\$4,272.80	\$3,629.24
54370_02	42	3204-087-047	\$4,272.80	\$4,000.42
54370_02	43	3204-087-048	\$4,272.80	\$3,629.24
54370_02	44	3204-087-049	\$4,272.80	\$4,000.42
54370_02	45	3204-087-050	\$4,272.80	\$4,000.42
54370_02	46	3204-087-051	\$4,272.80	\$3,629.24

Total Parcels	238
Total Taxable Parcels	236
Total Maximum Annual Special Tax	\$854,293.31
Total Assigned Special Tax	\$741,306.70