



Community Facilities District No. 2005-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2021

Westside Union School District

2021 / 2022



A division of California Financial Services

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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 2021/2022. 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 Bancorporation, National Association 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 2020/2021 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2020/2021 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 2020/2021.

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 2021/2022.

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 2021/2022 Special Tax Levy

Section VII provides the Fiscal Year 2021/2022 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, 2005	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 2005 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 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 2020/2021 Annual Special Tax

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 2020/2021.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2020/2021 is summarized by Special Tax classification in the table on the following page.

**Fiscal Year 2020/2021
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, 2021, for Fiscal Year 2020/2021 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 2020/2021 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, 2021	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2015/2016	\$604,887.76	5	\$597,099.63	\$7,788.13	1.29%	\$7,788.13	1.29%
2016/2017	604,887.76	8	596,050.68	8,837.08	1.46%	8,837.08	1.46%
2017/2018	604,887.76	6	597,116.63	7,771.13	1.28%	7,771.13	1.28%
2018/2019	604,887.76	8	595,064.56	9,823.20	1.62%	9,823.20	1.62%
2019/2020	604,887.76	5	597,627.21	7,260.55	1.20%	7,260.55	1.20%
2020/2021	604,887.76	4	600,231.78	4,655.98	0.77%	4,655.98	0.77%

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, 2021, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table on the following page. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2020/2021.

**Fund and Account Balances
as of June 30, 2021**

Account Name	Account Number	Balance
Special Tax Fund	9315806A	\$412,787.29
Bond Fund	9315806B	0.00
Community Facilities Fund	9315806E	279,620.32
Administrative Expense Fund	9315806I	109,219.70
Cost of Issuance Fund ^[1]	9315806J	0.00
Community Facilities Subaccount	9315806K	6,634.45
Total		\$808,261.76

[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, 2020 through June 30, 2021. For a more detailed description of the sources and uses of funds please refer to Section 4 of the Indenture.

Fiscal Year 2020/2021 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	631,651.17
Investment Earnings	76.60
Total	\$631,727.77
Uses	
Interest Payments	(\$255,128.75)
Principal Payments	(266,679.00)
Authorized Facilities	0.00
Administrative Expenses	(14,757.03)
Total	(\$536,564.78)

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.

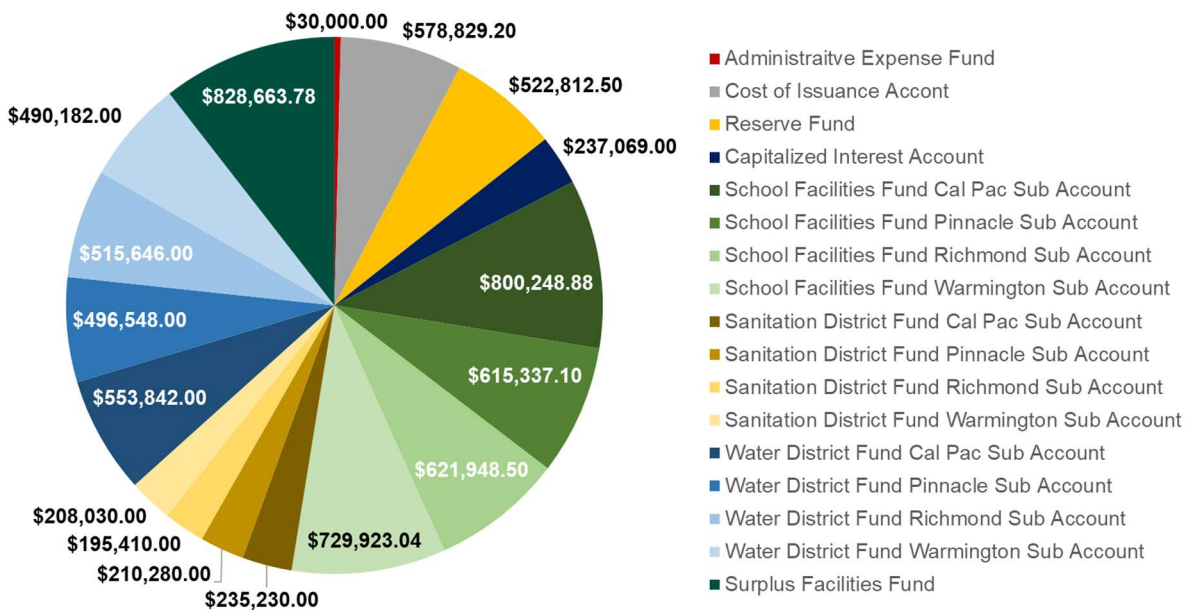
Los Angeles County Waterworks Fee Facilities: means facilities constructed by or on behalf of Property Owners and needed by the Waterworks District in order to provide services to the Units. It provides for the construction of water wells, facilities for water banking and a reclaimed water distribution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

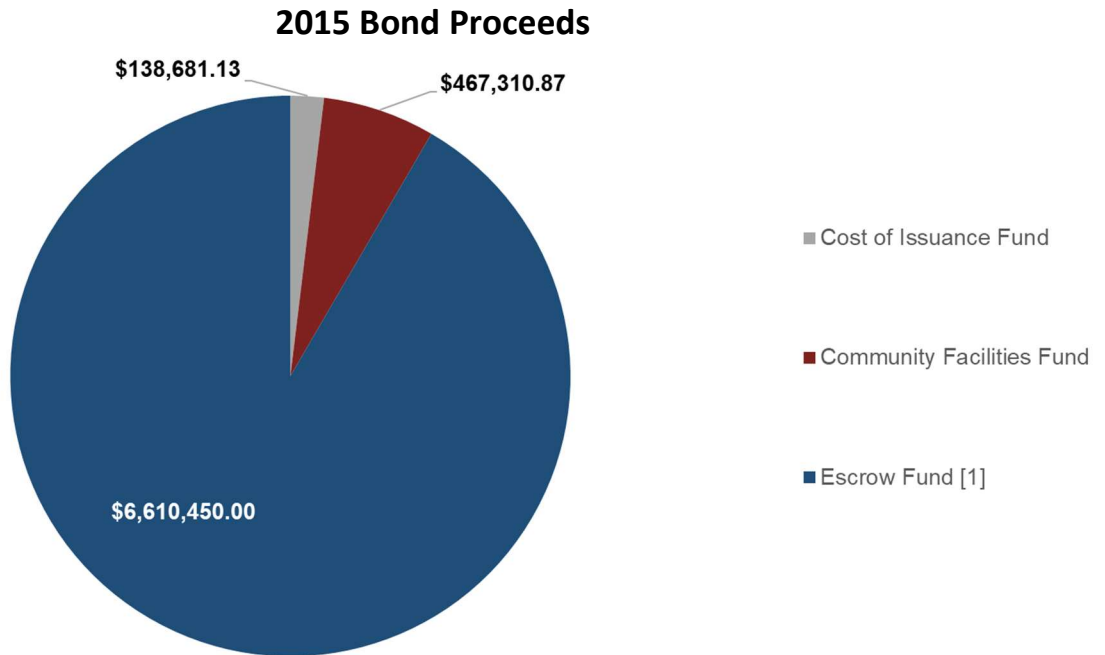
Construction Funds and Accounts

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.



[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	\$17,865.76	
Previously Expended	(205,584.27)	
Balance as of June 30, 2020		\$279,592.36
Accruals		\$27.96
Investment Earnings	\$27.96	
Expenditures		\$0.00
Construction of Elementary School Facilities	\$0.00	
Balance as of June 30, 2021		\$279,620.32

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	\$529,410.47	
Previously Expended	(522,776.69)	
Balance as of June 30, 2020		\$6,633.78
Accruals		\$0.67
Investment Earnings	\$0.67	
Expenditures		\$0.00
Balance as of June 30, 2021		\$6,634.45

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	\$2,833,166.37	
Previously Expended	(2,500,261.69)	
Balance as of June 30, 2020		\$332,904.68
Accruals		\$631,689.77
Interest Earnings	\$38.60	
Special Tax Deposits	631,651.17	
Expenditures		(\$551,807.16)
Transfer to Bond Fund for Debt Service Payments	(\$521,807.16)	
Transfer to Administrative Expense Fund	(30,000.00)	
Balance as of June 30, 2021		\$412,787.29

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 2021/2022.

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 on the following page shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2021/2022.

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

Fiscal Year 2020/2021 Remaining Sources		\$701,552.05
Balance of Special Tax Fund	\$412,787.29	
Anticipated Special Taxes	288,764.76	
Fiscal Year 2020/2021 Remaining Obligations		(\$701,552.05)
September 1, 2021 Principal Payment	(\$136,072.00)	
September 1, 2021 Interest Payment	(123,355.62)	
Direct Construction of Authorized Facilities	(442,124.43)	
Fiscal Year 2020/2021 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2021/2022 Obligations		(\$604,887.76)
Administrative Expense Budget	(\$30,000.00)	
Anticipated Special Tax Delinquencies ^[1]	(4,655.98)	
March 1, 2022 Principal Payment	(141,979.00)	
March 1, 2022 Interest Payment	(120,511.72)	
September 1, 2022 Principal Payment	(141,978.00)	
September 1, 2022 Interest Payment	(117,544.36)	
Direct Construction of Authorized Facilities	(48,218.70)	
Fiscal Year 2021/2022 Minimum Annual Special Tax Requirement		\$604,887.76

[1] Assumes the Year End Fiscal Year 2020/2021 delinquency rate of 0.77%.

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 2021/2022 Administrative Expenses are shown in the table below.

Fiscal Year 2021/2022 Budgeted Administrative Expenses

Administrative Expense	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 2021/2022**

Initial Tax Year	Classification	Number of Units
2006/2007	Developed Property	70
2007/2008	Developed Property	17
<i>Subtotal Zone 1</i>		87
2005/2006	Developed Property	3
2006/2007	Developed Property	78
<i>Subtotal Zone 2</i>		81
2006/2007	Developed Property	49
2007/2008	Developed Property	29
<i>Subtotal Zone 3</i>		78
2006/2007	Developed Property	43
2007/2008	Developed Property	12
2008/2009	Developed Property	22
<i>Subtotal Zone 4</i>		77
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 2021/2022
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 2021/2022 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 2021/2022 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 2021/2022 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

https://calschools.sharepoint.com/cfs/unregulated/westsidedusd/cfd_admin/cfd_no_2005-1/fy2122/westsidedusd_cfd2005-1_fy20212022_specialtaxreport_d1.docx

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)

J:\CLIENTS\WestSideUSD\Mello\Stratham Homes\2005\RMA_FINAL.doc

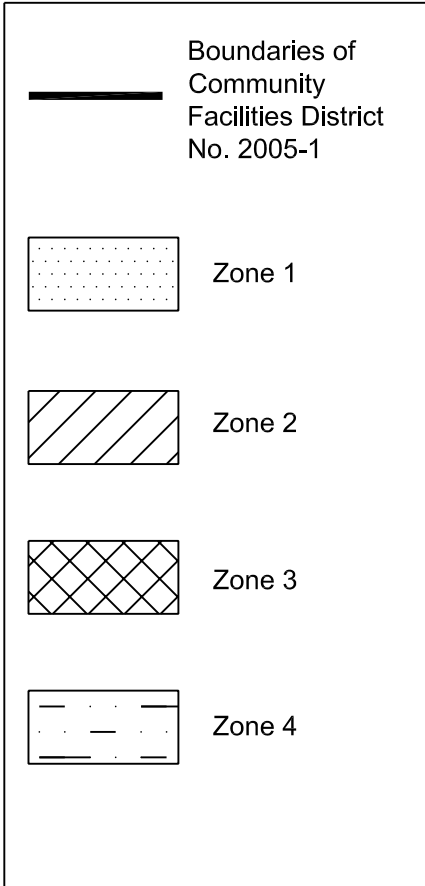
Exhibit B

CFD Boundary Map

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

LEGEND

Boundaries of Community Facilities District No. 2005-1



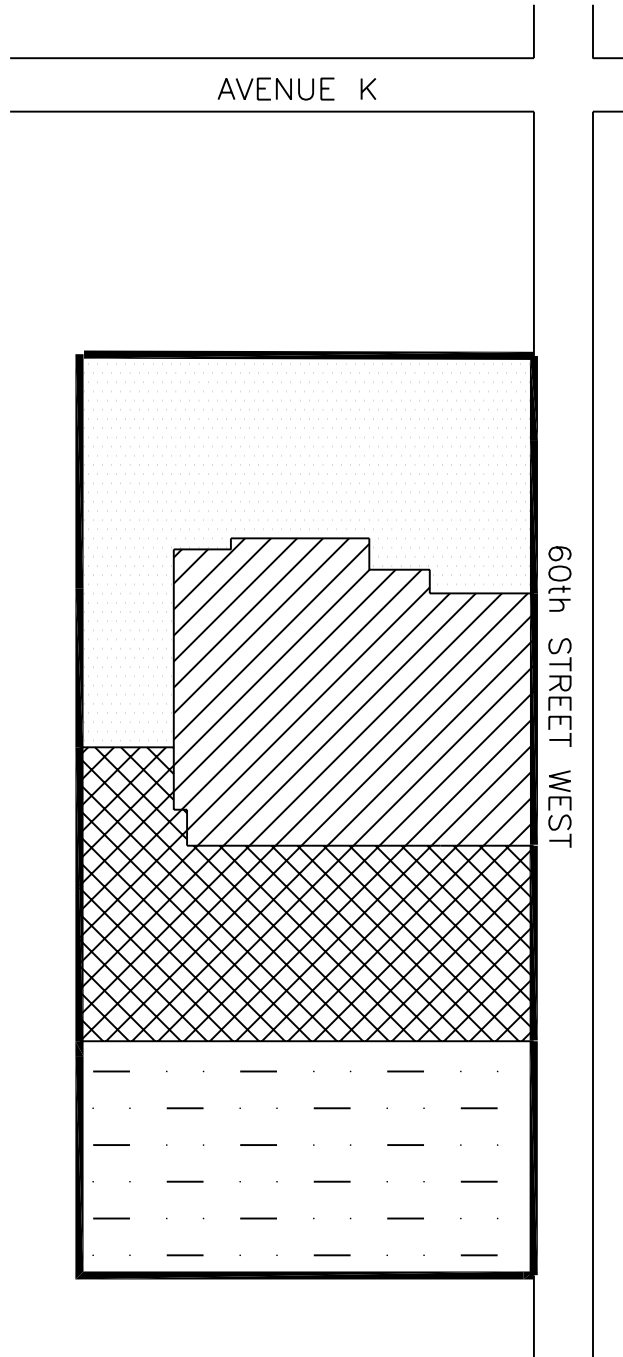
Zone 1

Zone 2

Zone 3

Zone 4

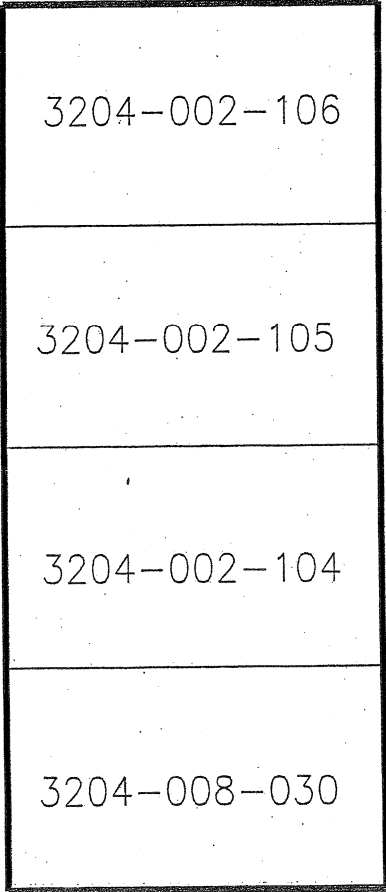
The legend is enclosed in a rectangular box. It contains four entries, each with a patterned square and a label. The first entry is a solid black line representing the district boundary. The second is a square with a dotted pattern labeled 'Zone 1'. The third is a square with diagonal hatching labeled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



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
nnnn-nnn-nnn	Los Angeles County Assessor Parcel Number



PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

Exhibit C

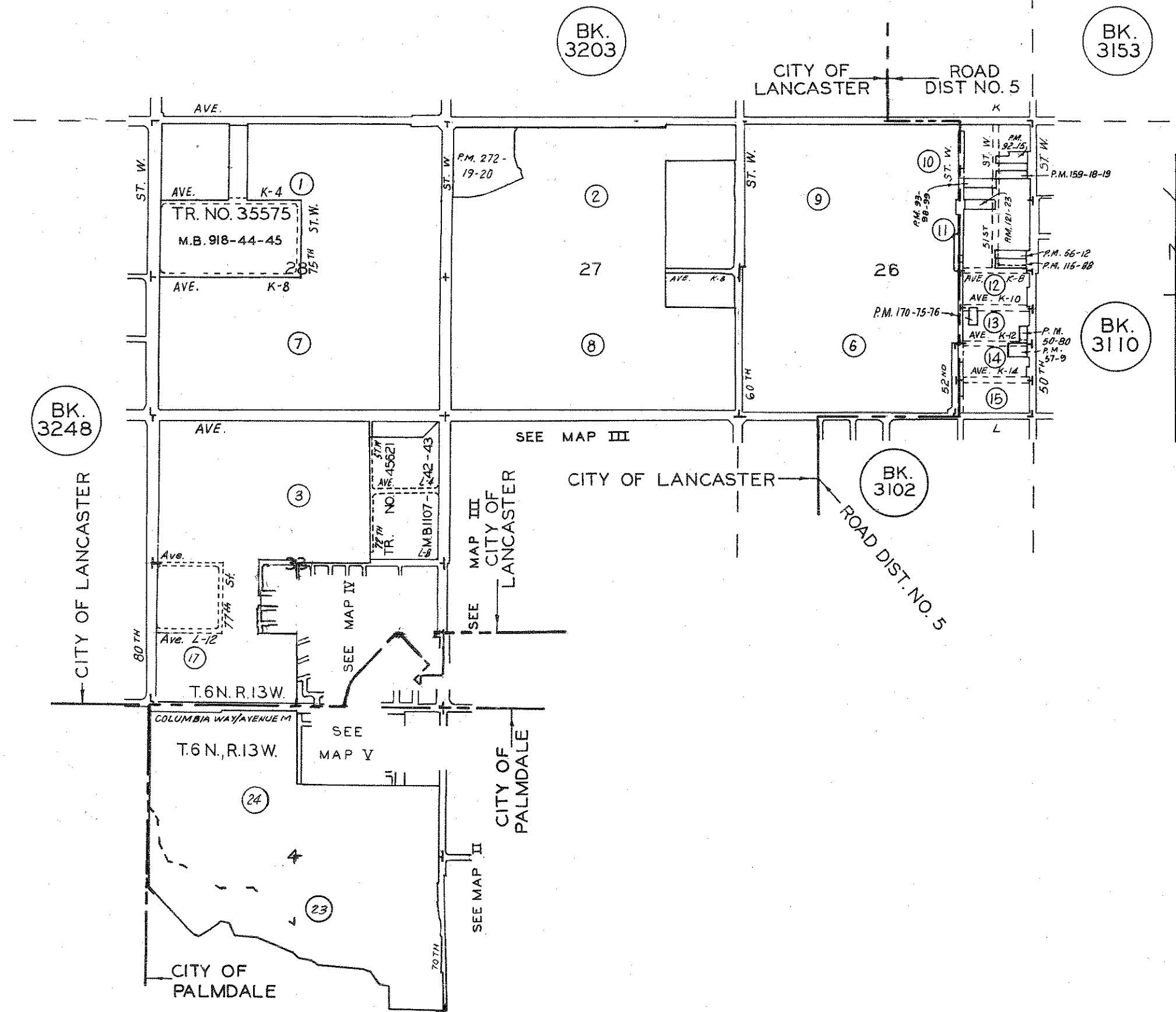
Assessor's Parcel Maps

SCALE 1" = 2000'

- 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
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- 2004080410
- 2005021110

BK. 3203

BK. 3153



BK. 3248

BK. 3102

BK. 3110

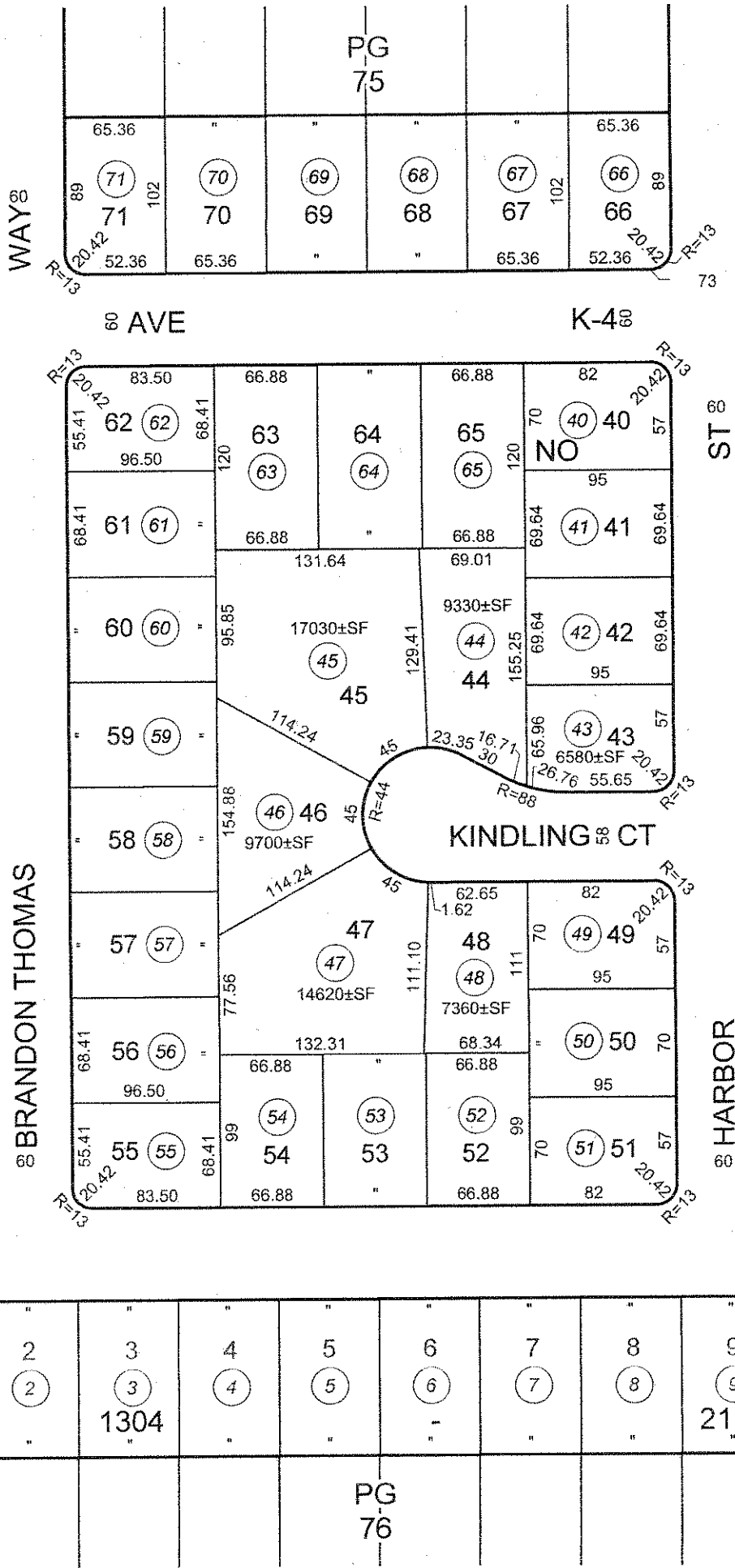
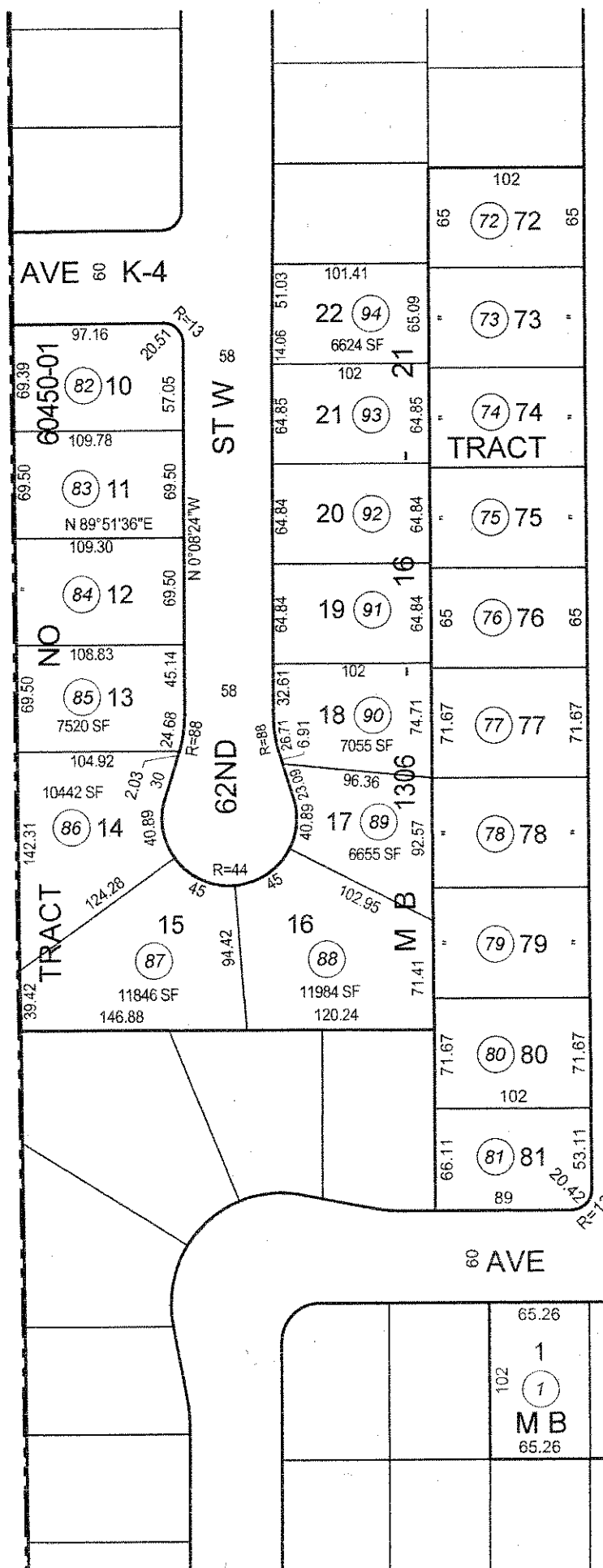
INDEX
BOOK 3204 I

2009



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 2

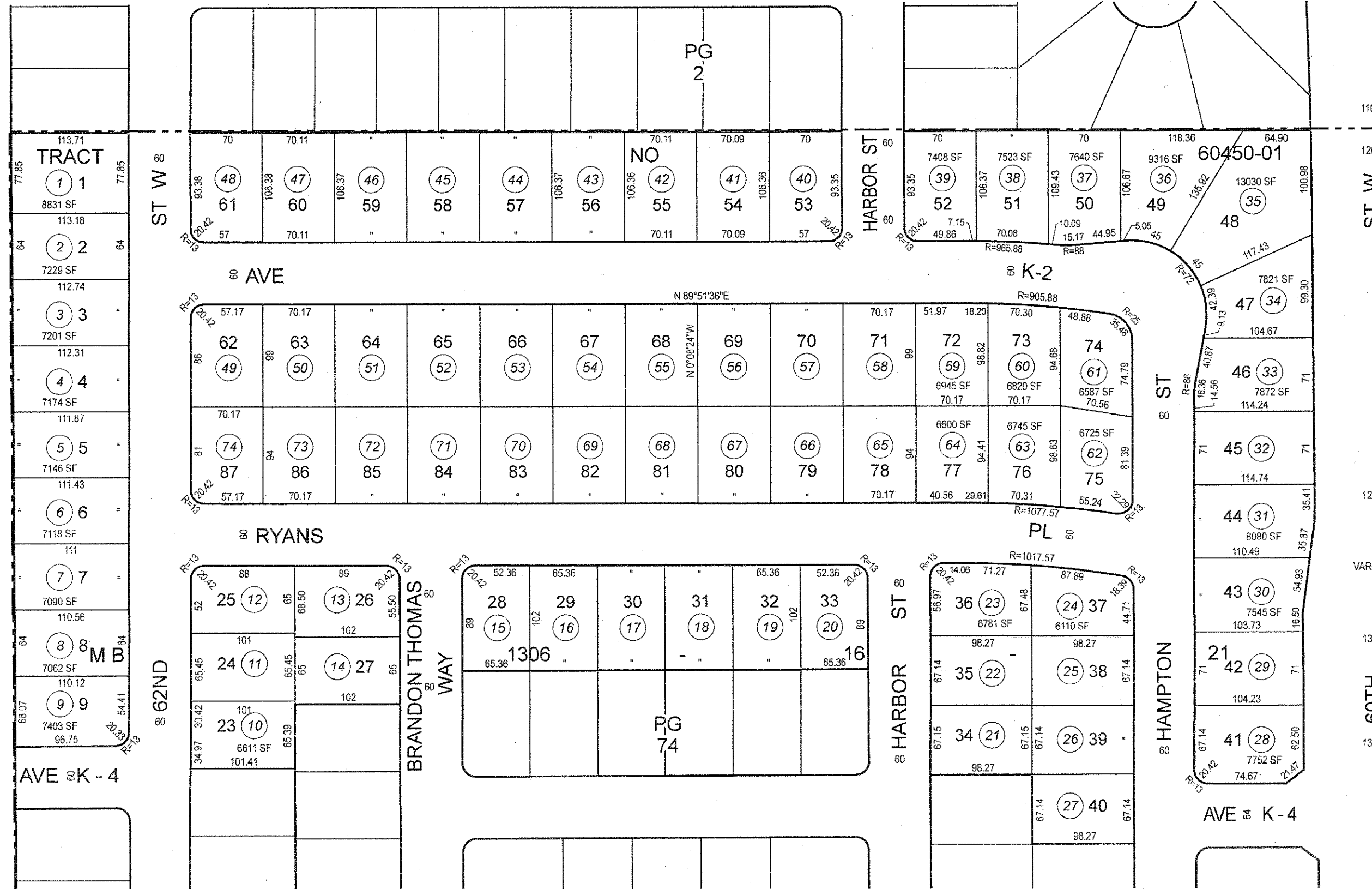


2009



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 2



PG 88

VARIES

132

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132

2009



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 2



PG 9

PG 79

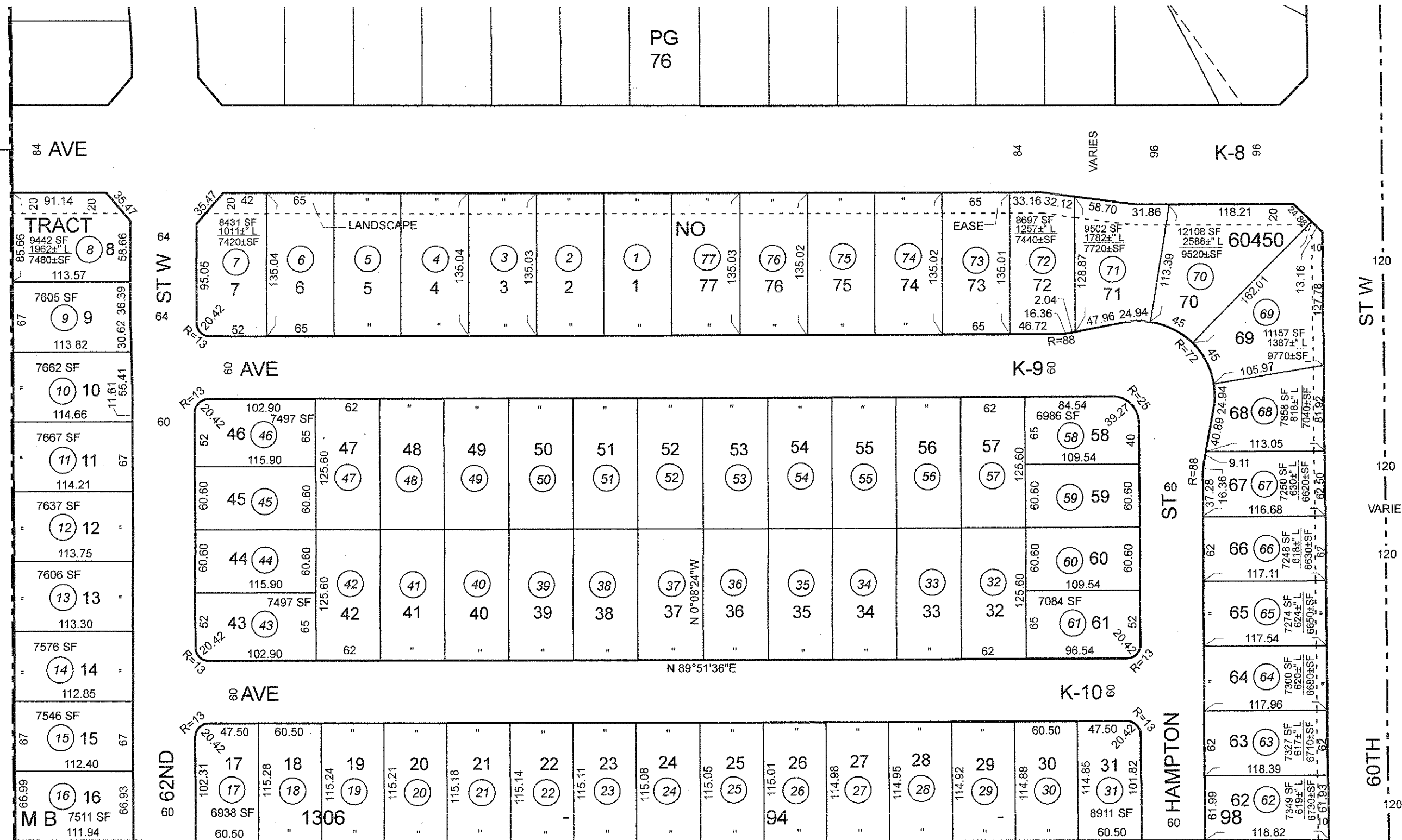
2010



MAPPING AND GIS SERVICES SCALE 1" = 100'

PG 8

PG 8



PG 76

N 89°51'36"E

PG 8

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 2020/2021

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

Summary

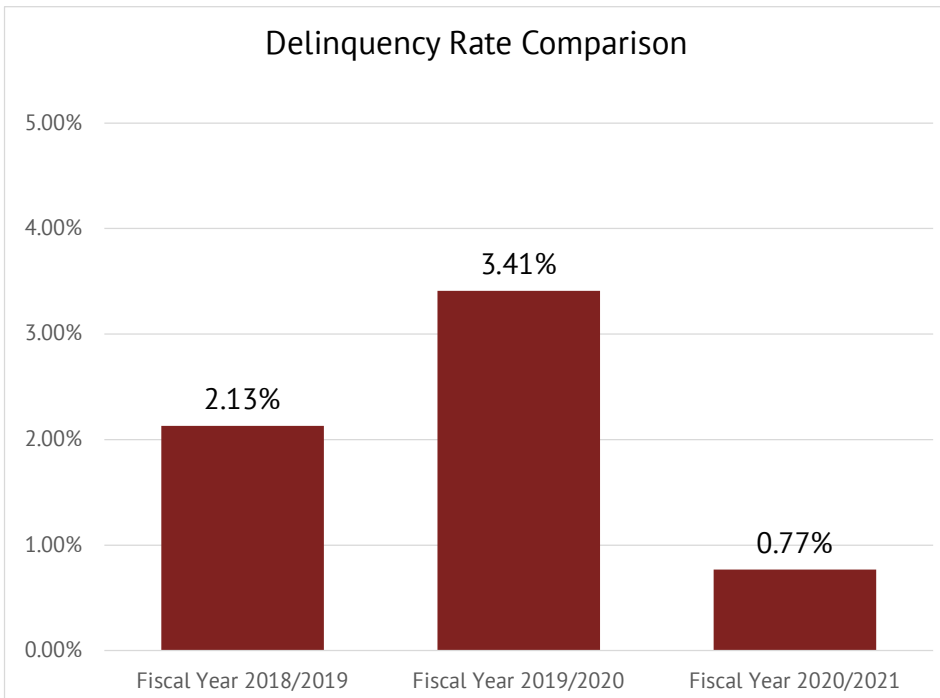
Year End

Total Taxes Due June 30, 2021	\$604,887.76
Amount Paid	\$600,231.78
Amount Remaining to be Collected	\$4,655.98
Number of Parcels Delinquent	4
Delinquency Rate	0.77%

Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date	October 1st
Foreclosure Qualification	
Individual Parcel Delinquency	\$25,000
Individual Owners Multiple Parcels Delinquency	\$25,000
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	5.00%

Delinquency Rate Comparison



Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	0
Parcels Exceeding CFD Aggregate	0

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2020/2021

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

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2021	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2015/2016	\$604,887.76	5	\$597,099.63	\$7,788.13	1.29%	\$1,952.52	0.32%
2016/2017	604,887.76	8	596,050.68	8,837.08	1.46%	1,952.52	0.32%
2017/2018	604,887.76	6	597,116.63	7,771.13	1.28%	1,952.52	0.32%
2018/2019	604,887.76	8	595,064.56	9,823.20	1.62%	1,952.52	0.32%
2019/2020	604,887.76	11	597,627.21	7,260.55	1.20%	1,952.52	0.32%
2020/2021	604,887.76	4	600,231.78	4,655.98	0.77%	4,655.98	0.77%

Historical Delinquency Rate

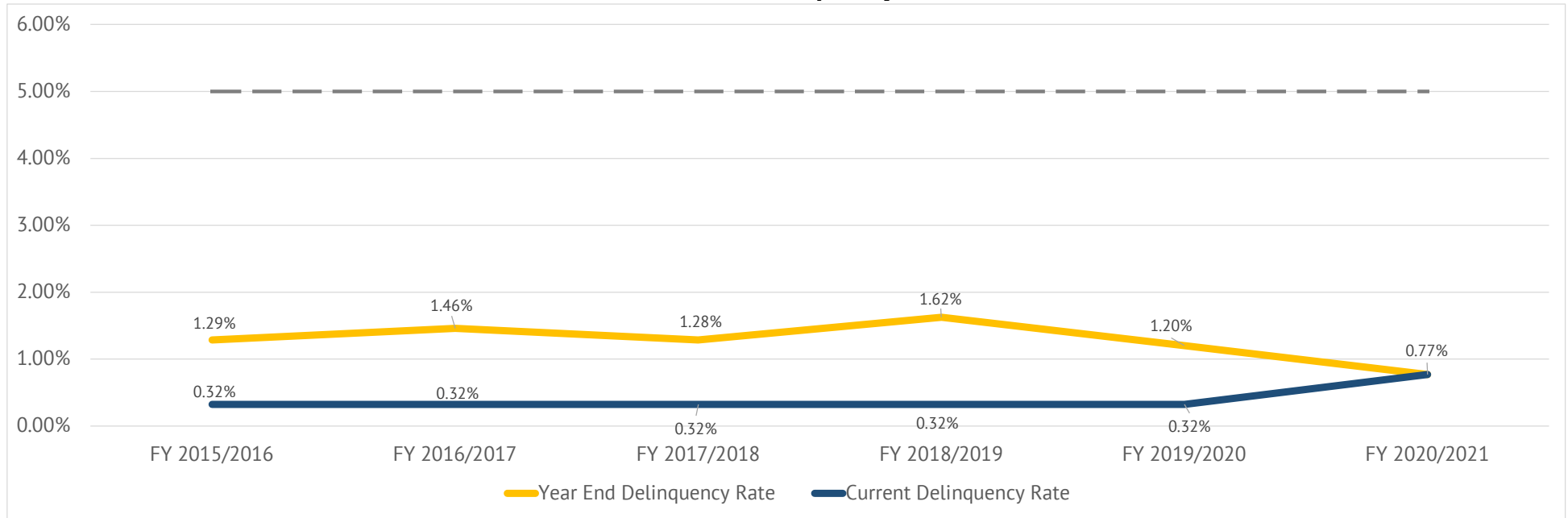


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 2005-1 2015 Special Tax Bonds

Subfund: 9315806A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$9,179.22	\$1,427,935.49	\$0.00	(\$1,104,210.03)	\$0.00	\$332,904.68			BEGINNING BALANCE
07-01-2020	\$2.74					\$332,907.42		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$2.83					\$332,910.25		Interest	Interest From 07/01/2020 To 07/31/2020
08-26-2020		\$320,184.15				\$653,094.40		Deposit	Special Tax Deposit
08-26-2020				(\$259,536.06)		\$393,558.34		Transfer Out	Transfer to Bond Fund (9315806B)
09-01-2020	\$2.93					\$393,561.27		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$3.24					\$393,564.51		Interest	Interest From 09/01/2020 To 09/30/2020
11-02-2020	\$3.34					\$393,567.85		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$3.24					\$393,571.09		Interest	Interest From 11/01/2020 To 11/30/2020
01-04-2021	\$3.34					\$393,574.43		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$3.34					\$393,577.77		Interest	Interest From 01/01/2021 To 01/31/2021
03-01-2021		\$311,467.02				\$705,044.79		Deposit	Special Tax Deposit
03-01-2021	\$3.02					\$705,047.81		Interest	Interest From 02/01/2021 To 02/28/2021
03-01-2021				(\$262,271.10)		\$442,776.71		Transfer Out	Transfer to Bond Fund (9315806B)
03-22-2021				(\$30,000.00)		\$412,776.71		Transfer Out	Transfer to Administrative Expense Fund (9315806I)
04-01-2021	\$3.68					\$412,780.39		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$3.39					\$412,783.78		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$3.51					\$412,787.29		Interest	Interest From 05/01/2021 To 05/31/2021
	\$38.60	\$631,651.17	\$0.00	(\$551,807.16)	\$0.00	\$79,882.61			DATE RANGE BALANCE
Subfund Total	\$9,217.82	\$2,059,586.66	\$0.00	(\$1,656,017.19)	\$0.00	\$412,787.29	Total for 9315806A - Special Tax Fund		

Subfund: 9315806B - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$196.48	\$14.70	\$1,044,210.03	\$0.00	(\$1,044,421.05)	\$0.16			BEGINNING BALANCE
08-26-2020			\$259,536.06			\$259,536.22		Transfer In	Transfer from Special Tax Fund (9315806A)
09-01-2020					(\$128,929.22)	\$130,607.00	Debt Service Payment	Debt Service Interest	Debt Service Payment - Interest
09-01-2020					(\$130,607.00)	\$0.00	Debt Service Payment	Debt Service Principal	Debt Service Payment - Principal
09-01-2020	\$0.43					\$0.43		Interest	Interest From 08/01/2020 To 08/31/2020
03-01-2021					(\$126,199.53)	(\$126,199.10)	Debt Service Payment	Debt Service Interest	Debt Service Payment - Interest
03-01-2021					(\$136,072.00)	(\$262,271.10)	Debt Service Payment	Debt Service Principal	Debt Service Payment - Principal
03-01-2021			\$262,271.10			\$0.00		Transfer in	Transfer from Special Tax Fund (9315806A)
	\$0.43	\$0.00	\$521,807.16	\$0.00	(\$521,807.75)	(\$0.16)			DATE RANGE BALANCE
Subfund Total	\$196.91	\$14.70	\$1,566,017.19	\$0.00	(\$1,566,228.80)	\$0.00	Total for 9315806B - Bond Fund		

Subfund: 9315806E - Community Facilities Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$13,203.21	\$471,973.42	\$0.00	\$0.00	(\$205,584.27)	\$279,592.36			BEGINNING BALANCE

Subfund: 9315806E - Community Facilities Fund									
Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$2.30					\$279,594.66		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$2.37					\$279,597.03		Interest	Interest From 07/01/2020 To 07/31/2020
09-01-2020	\$2.37					\$279,599.40		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$2.30					\$279,601.70		Interest	Interest From 09/01/2020 To 09/30/2020
11-02-2020	\$2.37					\$279,604.07		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$2.30					\$279,606.37		Interest	Interest From 11/01/2020 To 11/30/2020
01-04-2021	\$2.37					\$279,608.74		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$2.37					\$279,611.11		Interest	Interest From 01/01/2021 To 01/31/2021
03-01-2021	\$2.15					\$279,613.26		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$2.38					\$279,615.64		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$2.30					\$279,617.94		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$2.38					\$279,620.32		Interest	Interest From 05/01/2021 To 05/31/2021
	\$27.96	\$0.00	\$0.00	\$0.00	\$0.00	\$27.96			DATE RANGE BALANCE
Subfund Total	\$13,231.17	\$471,973.42	\$0.00	\$0.00	(\$205,584.27)	\$279,620.32	Total for 9315806E - Community Facilities Fund		

Subfund: 9315806I - Administrative Expense Fund									
Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$1,921.91	\$66,642.56	\$60,000.00	\$0.00	(\$34,596.68)	\$93,967.79			BEGINNING BALANCE
07-01-2020	\$0.79					\$93,968.58		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$0.80					\$93,969.38		Interest	Interest From 07/01/2020 To 07/31/2020
08-31-2020					(\$12,257.03)	\$81,712.35	Westside Union School District	Prof./Consulting Services & Op. Exp.	Req dtd 8-19-20 Invoice
09-01-2020	\$0.79					\$81,713.14		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$0.67					\$81,713.81		Interest	Interest From 09/01/2020 To 09/30/2020
11-02-2020	\$0.69					\$81,714.50		Interest	Interest From 10/01/2020 To 10/31/2020
11-20-2020					(\$2,500.00)	\$79,214.50	California Financial Services	Prof./Consulting Services & Op. Exp.	Req dtd 11-16-20 Invoice # OC 2020-485 Admin of CFD
12-01-2020	\$0.66					\$79,215.16		Interest	Interest From 11/01/2020 To 11/30/2020
01-04-2021	\$0.67					\$79,215.83		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$0.67					\$79,216.50		Interest	Interest From 01/01/2021 To 01/31/2021
03-01-2021	\$0.61					\$79,217.11		Interest	Interest From 02/01/2021 To 02/28/2021
03-22-2021			\$30,000.00			\$109,217.11		Transfer in	Transfer from Administrative Expense Fund (9315808A)
04-01-2021	\$0.76					\$109,217.87		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$0.90					\$109,218.77		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$0.93					\$109,219.70		Interest	Interest From 05/01/2021 To 05/31/2021
	\$8.94	\$0.00	\$30,000.00	\$0.00	(\$14,757.03)	\$15,251.91			DATE RANGE BALANCE
Subfund Total	\$1,930.85	\$66,642.56	\$90,000.00	\$0.00	(\$49,353.71)	\$109,219.70	Total for 9315806I - Administrative Expense Fund		

Subfund: 9315806K - Community Facilities Subaccount									
Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description

Subfund: 9315806K - Community Facilities Subaccount									
Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$4,118.78	\$245,774.66	\$0.00	\$0.00	(\$243,259.66)	\$6,633.78			BEGINNING BALANCE
07-01-2020	\$0.05					\$6,633.83		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$0.06					\$6,633.89		Interest	Interest From 07/01/2020 To 07/31/2020
09-01-2020	\$0.06					\$6,633.95		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$0.05					\$6,634.00		Interest	Interest From 09/01/2020 To 09/30/2020
11-02-2020	\$0.06					\$6,634.06		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$0.05					\$6,634.11		Interest	Interest From 11/01/2020 To 11/30/2020
01-04-2021	\$0.06					\$6,634.17		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$0.06					\$6,634.23		Interest	Interest From 01/01/2021 To 01/31/2021
03-01-2021	\$0.05					\$6,634.28		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$0.06					\$6,634.34		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$0.05					\$6,634.39		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$0.06					\$6,634.45		Interest	Interest From 05/01/2021 To 05/31/2021
	\$0.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.67			DATE RANGE BALANCE
Subfund Total	\$4,119.45	\$245,774.66	\$0.00	\$0.00	(\$243,259.66)	\$6,634.45	Total for 9315806K - Community Facilities Subaccount		
Fund Total	\$28,696.20	\$2,843,992.00	\$1,656,017.19	(\$1,656,017.19)	(\$2,064,426.44)	\$808,261.76	Total for CFD No. 2005-1 2015 Special Tax Bonds		
Grand Total	\$28,696.20	\$2,843,992.00	\$1,656,017.19	(\$1,656,017.19)	(\$2,064,426.44)	\$808,261.76	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2021/2022

Westside Union School District
Community Facilities District No. 2005-1
Fiscal Year 2021/2022
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 2021/2022
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 2021/2022
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 2021/2022
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 2021/2022
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
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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
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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 2021/2022
 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