

# **Community Facilities District No. 99-1 Annual Special Tax Report**

*Fiscal Year Ending June 30, 2021*

## **William S. Hart Union High School District**

**2021 / 2022**



*A division of California Financial Services*

## **District Administration**

William S. Hart Union High School District  
21380 Centre Pointe Parkway  
Santa Clarita, CA 91350

## **Fiscal Agent**

Zions Bancorporation, National Association  
550 South Hope Street, Suite 2875  
Los Angeles, CA 90071

## **Special Tax Administrator**

KeyAnalytics  
a division of California Financial Services  
555 Corporate Drive, Suite 100  
Ladera Ranch, CA 92694

Special Assessment Questions  
T. (877) 575-0265  
[propertytax@calschools.com](mailto:propertytax@calschools.com)

## **Bond Counsel**

Atkinson, Andelson, Loya, Rudd & Romo  
20 Pacifica, Suite 1100  
Irvine, CA 92618

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# Introduction

Community Facilities District No. 99-1 (“CFD No. 99-1”) of the William S. Hart Union High 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. 99-1 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. 99-1 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 Amended 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 Fiscal Agent Agreement, dated January 1, 2013, 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. 99-1 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. 99-1.

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

Section IV calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 99-1 for Fiscal Year 2021/2022.

## **Section V – Special Tax Classification**

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 99-1.

## **Section VI – Fiscal Year 2021/2022 Special Tax Levy**

Section VI 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. 99-1 and the bonds issued to fund the Authorized Facilities.

## A. Location

CFD No. 99-1 is located north of Hasley Canyon Road and west of the Interstate 5 Freeway within the County of Los Angeles (“County”). For reference, the boundary map of CFD No. 99-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

## B. Formation

CFD No. 99-1 was formed and established by the School District on September 29, 1999 under the Act, following a public hearing conducted by the Board of Education of the School District (the “Board”), as legislative body of CFD No. 99-1, and a landowner election at which the qualified electors of CFD No. 99-1 authorized CFD No. 99-1 to incur bonded indebtedness in an amount not to exceed \$3,000,000 and approved the levy of Annual Special Taxes.

The following table provides information related to the formation of CFD No. 99-1.

**Board Actions Related to  
Formation of CFD No. 99-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	August 25, 1999	99/00-10
Resolution to Incur Bonded Indebtedness	August 25, 1999	90/00-11
Resolution of Formation	September 29, 1999	99/00-22
Resolution of Necessity	September 29, 1999	99/00-23
Ordinance Levying Special Taxes	October 27, 1999	99/00-01

A Notice of Special Tax Lien was recorded in the real property records of the County on November 2, 1999, as Document No. 99-2051840 on all property within CFD No. 99-1.

## **C. Bonds**

### **1. 2013 Special Tax Refunding Bonds**

On June 2, 2004, the CFD No. 99-1 2004 Special Tax Bonds (“2004 Bonds”) were issued by CFD No. 99-1 in the amount of \$1,550,000. The 2004 Bonds were issued for the purpose of financing Authorized Facilities of CFD No. 99-1, pursuant to the Resolution of Intention (“ROI”). On February 13, 2013, the Series 2013 Special Tax Refunding Bonds (“2013 Bonds” collectively, “Bonds”) were issued by CFD No. 99-1 in the amount of \$1,460,000. The 2013 Bonds were issued for the purpose of fully refunding the outstanding 2004 Bonds on March 1, 2013 and financing Authorized Facilities of CFD No. 99-1. The Bonds are secured by and repaid from the annual levy of Special Taxes within CFD No. 99-1. The 2013 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated January 1, 2013 (“FAA”), and the Act.



## II. Fiscal Year 2020/2021 Annual Special Tax

Each Fiscal Year, CFD No. 99-1 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

Unit Type	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Annual Special Taxes
<b>Zone A</b>				
Detached Unit	> 2,200	61 Units	\$312.40 per Unit	\$19,056.40
Detached Unit	2,000 - 2,200	50 Units	\$254.40 per Unit	12,720.00
Detached Unit	< 2,000	14 Units	\$190.60 per Unit	2,668.40
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>125 Units</i>	<i>N/A</i>	34,444.80
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	0.00
<b>Zone A Subtotal</b>				<b>\$34,444.80</b>
<b>Zone B</b>				
Detached Unit	N/A	118 Units	\$449.98 per Unit	\$53,097.64
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>118 Units</i>	<i>N/A</i>	53,097.64
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	0.00
<b>Zone B Subtotal</b>				<b>\$53,097.64</b>
<b>Zone C</b>				
Detached Unit	> 2,600	66 Units	\$411.00 per Unit	\$27,126.00
Detached Unit	2,300 - 2,600	29 Units	\$337.04 per Unit	9,774.16
Detached Unit	< 2,300	6 Units	\$266.00 per Unit	1,596.00
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>101 Units</i>	<i>N/A</i>	38,496.16
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	0.00
<b>Zone C Subtotal</b>				<b>\$38,496.16</b>
<b>Zone D</b>				
Detached Unit	N/A	31 Units	\$449.98 per Unit	\$13,949.38
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>31 Units</i>	<i>N/A</i>	13,949.38
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	0.00
<b>Zone D Subtotal</b>				<b>\$13,949.38</b>
<b>Total</b>		<b>375 Units</b>		<b>\$139,987.98</b>

## B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 99-1, as of April 10, 2021, for Fiscal Year 2020/2021 is summarized in the table below. Based on the Foreclosure Covenant outlined in the FAA 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 second installment collections and information regarding the Foreclosure Covenants are provided as Exhibit E.

### CFD No. 99-1 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					April 10, 2021	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2015/2016	139,987.98	4	139,088.02	899.96	0.64%	0.00	0.00%
2016/2017	139,987.98	12	137,352.20	2,635.78	1.88%	0.00	0.00%
2017/2018	139,987.98	8	137,657.43	2,330.55	1.66%	0.00	0.00%
2018/2019	139,987.98	4	138,775.55	1,212.43	0.87%	224.98	0.16%
2019/2020	139,987.98	4	139,701.91	286.07	0.20%	22.00	0.02%
2020/2021	139,987.98	3	139,629.75	358.23	0.26%	358.23	0.26%

### III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the 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 2013 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 99-1.

#### A. Fiscal Agent Accounts

Funds and accounts associated with the 2013 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the FAA.

The balances, as of June 30, 2021, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table on the below. 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
Administrative Expense Fund	9435128I	\$8,171.48
Project Fund	9435128E	27,029.92
Interest Account	9435128B	0.07
Principal Account	9435128C	0.06
Residual Fund	9435128S	0.49
Special Tax Fund	9435128A	39,322.56
<b>Total</b>		<b>\$74,524.58</b>

## B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 99-1 are limited based on the restrictions as described within the FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 99-1 from July 1, 2020 through June 30, 2021. For a more detailed description of the sources and uses of funds please refer to the FAA.

### Fiscal Year 2020/2021 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	142,000.00
Investment Earnings	19.11
Transfer of Excess Revenues	1,977.44
<b>Total</b>	<b>\$143,996.55</b>
Uses	
Interest Payments	(\$50,050.00)
Principal Payments	(55,000.00)
Transfer to the 2018 Lease Revenue Bonds Custodial Account	(24,507.76)
Administrative Expenses	(11,720.30)
<b>Total</b>	<b>(\$141,278.06)</b>

## **IV. Minimum Annual Special Tax Requirement**

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 99-1 based on the financial obligations for Fiscal Year 2021/2022.

### **A. Minimum Annual Special Tax Requirement**

The Annual Special Taxes of CFD No. 99-1 are calculated in accordance and pursuant to the RMA. Pursuant to the FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2013 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 99-1. The following table shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2021/2022.

### Minimum Annual Special Tax Requirement for CFD No. 99-1

<b>Fiscal Year 2020/2021 Remaining Sources</b>		<b>\$116,952.44</b>
Balance of Special Tax Fund	\$39,322.56	
Balance of Interest Account	0.07	
Balance of Bond Account	0.06	
Anticipated Special Taxes	77,629.75	
<b>Fiscal Year 2020/2021 Remaining Obligations</b>		<b>(\$116,952.44)</b>
Administrative Expense Budget	(\$20,000.00)	
September 1, 2021 Interest Payment	(24,475.00)	
September 1, 2021 Principal Payment	(55,000.00)	
Direct Construction of Authorized Facilities	(17,477.44)	
<b>Fiscal Year 2020/2021 Surplus (Reserve Fund Draw)</b>		<b>\$0.00</b>
<b>Fiscal Year 2021/2022 Obligations</b>		<b>(\$139,987.98)</b>
Administrative Expense Budget	(\$20,000.00)	
Anticipated Special Tax Delinquencies <sup>[1]</sup>	(358.23)	
March 1, 2022 Interest Payment	(23,100.00)	
September 1, 2022 Interest Payment	(23,100.00)	
September 1, 2022 Principal Payment	(60,000.00)	
Direct Construction of Authorized Facilities	(13,429.75)	
<b>Fiscal Year 2021/2022 Minimum Annual Special Tax Requirement</b>		<b>\$139,987.98</b>

[1] Assumes the Fiscal Year 2020/2021 2nd Installment delinquency rate of 0.26%.

#### 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 finance Authorized Facilities. The estimated Fiscal Year 2021/2022 Administrative Expenses are shown in the following table.

**Fiscal Year 2021/2022 Budgeted  
Administrative Expenses**

<b>Administrative Expense</b>	<b>Budget</b>
District Staff and Expenses	\$2,856.25
Consultant/Trustee Expenses	12,000.00
County Tax Collection Fees	143.75
Contingency for Legal	5,000.00
<b>Total Expenses</b>	<b>\$20,000.00</b>



## V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 99-1 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. 99-1.

### 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 January 1 of the prior Fiscal Year. According to the County Assessor, all property zoned for residential development within CFD No. 99-1 has been built and completed. The table below the Special Tax classification for the Units and the year classified as developed within CFD No. 99-1.

**Fiscal Year 2021/2022  
Special Tax Classification**

<b>Initial Tax Year</b>	<b>Land Use</b>	<b>Number of Units</b>
2000/2001	Developed Property	126
2001/2002	Developed Property	162
2002/2003	Developed Property	74
2003/2004	Developed Property	13
<b>Total</b>		<b>375</b>

## VI. 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. 99-1 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. 99-1 can be found on the table following.

## Fiscal Year 2021/2022 Annual Special Tax Levy

Unit Type	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Annual Special Taxes
<b>Zone A</b>				
Detached Unit	> 2,200	61 Units	\$312.40 per Unit	\$19,056.40
Detached Unit	2,000 - 2,200	50 Units	\$254.40 per Unit	12,720.00
Detached Unit	< 2,000	14 Units	\$190.60 per Unit	2,668.40
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>125 Units</i>	<i>N/A</i>	<i>34,444.80</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>0.00</i>
<b>Zone A Subtotal</b>				<b>\$34,444.80</b>
<b>Zone B</b>				
Detached Unit	N/A	118 Units	\$449.98 per Unit	\$53,097.64
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>118 Units</i>	<i>N/A</i>	<i>53,097.64</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>0.00</i>
<b>Zone B Subtotal</b>				<b>\$53,097.64</b>
<b>Zone C</b>				
Detached Unit	> 2,600	66 Units	\$411.00 per Unit	\$27,126.00
Detached Unit	2,300 - 2,600	29 Units	\$337.04 per Unit	9,774.16
Detached Unit	< 2,300	6 Units	\$266.00 per Unit	1,596.00
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>101 Units</i>	<i>N/A</i>	<i>38,496.16</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>0.00</i>
<b>Zone C Subtotal</b>				<b>\$38,496.16</b>
<b>Zone D</b>				
Detached Unit	N/A	31 Units	\$449.98 per Unit	\$13,949.38
Attached Unit	N/A	0 Units	\$265.08 per Unit	0.00
<i>Developed Property</i>		<i>31 Units</i>	<i>N/A</i>	<i>13,949.38</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>0.00</i>
<b>Zone D Subtotal</b>				<b>\$13,949.38</b>
<b>Total</b>		<b>375 Units</b>		<b>\$139,987.98</b>

[https://calschools.sharepoint.com/cfs/unregulated/william s hart uhsd/developer revenue/cfd admin/cfd no. 99-1/fy 2122/william s hart uhsd\\_cfd99-1\\_fy20212022\\_specialtaxreport\\_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/william%20hart%20uhd/developer%20revenue/cfd%20admin/cfd%20no.%2099-1/fy%202122/william%20hart%20uhd_cfd99-1_fy20212022_specialtaxreport_d1.docx)

# **Exhibit A**

## **Amended Rate and Method of Apportionment**

**AMENDED RATE AND METHOD OF APPORTIONMENT FOR  
COMMUNITY FACILITIES DISTRICT NO. 99-1  
OF WILLIAM S. HART UNION HIGH SCHOOL DISTRICT**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes of William S. Hart Union High School District ("School District") Community Facilities District No. 99-1 ("CFD No. 99-1"). Special Taxes as herein provided shall be levied on and collected in CFD No. 99-1 each Fiscal Year, in an amount determined through the application of the Rate and Method of Apportionment described below. All the real property in CFD No. 99-1, 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**

The terms hereinafter set forth have the following meanings:

**"Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or as calculated from the applicable Assessor's Parcel Map by the Board.

**"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. 99-1 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the expenses of collecting delinquencies, the administration of Bonds, the payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 99-1, and costs otherwise incurred in order to carry out the authorized purposes of CFD No. 99-1.

**"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. 99-1.

**"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 below.

**"Attached Unit"** means a Unit in a building or buildings in which all of the Units have one or more supporting, above-ground vertical common walls establishing substantial connectivity between two (2) or more Units.

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

**"Board"** means the Board of Education of William S. Hart Union High School District or its designee as the legislative body of CFD No. 99-1.

**"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, which obligation may be incurred by CFD No. 99-1 or the School District and for which the Special Taxes have been pledged.

**"Building Permit"** means a permit for the construction of one or more Units. 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 Feet" or "BSF"** means the square footage of assessable internal living space, exclusive of garages or other structures not used as living space for such Assessor's Parcel. The application for the Building Permit for such Assessor's Parcel may be used for such determination.

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

**"Community Facilities District Map"** means Exhibit A of this Rate and Method of Apportionment.

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

**"Developed Property"** means all Assessor's Parcels for which a Building Permit was issued on or before January 1 of the prior Fiscal Year.

**"Detached Unit"** means a Unit which is not an Attached Unit.

**"Exempt Landscape Management Area"** means the Landscape Management Area classified as Exempt Landscape Management Area pursuant to Step Two of Section J and excluded from the calculation of Back-up Annual Special Taxes pursuant to Section E.

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

**"Final Map"** means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates building sites, 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.

**"Landscape Management Area"** means the portion, in terms of land area, of the Acreage of an Assessor's Parcel of Developed Property which is encumbered by an easement that serves a landscape management purpose and makes impractical such land area's utilization for any purpose other than those set forth in the easement, as determined by the Board. In order for any land area of an Assessor's Parcel of Developed Property to be classified as Landscape Management Area, the owner of such Assessor's Parcel must provide the Board with a Final Map or other document recorded in the County Office of the Recorder evidencing the existence of such easement and identifying the land area encumbered by such easement to the satisfaction of the Board. If the owner of such Assessor's Parcel does not provide such documentation, the Board shall not be required to classify any land area of such Assessor's Parcel as Landscape Management Area.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, that can be levied by CFD No. 99-1 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 debt service on all outstanding Bonds, other indebtedness, lease revenue financing, other periodic costs on all outstanding Bonds, or other indebtedness of CFD No. 99-1 or of the School District for which the Special Taxes have been pledged, (ii) Administrative Expenses of CFD No. 99-1, (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 or other indebtedness of CFD No. 99-1, less reserve fund earnings in excess of the reserve fund requirement which are not allocable to rebatable arbitrage and any capitalized interest.

**"Partial Prepayment Amount"** means the amount required to be paid to prepay a portion of the Annual Special Tax obligation of an Assessor's Parcel, calculated pursuant Section H below

**"Prepayment Amount"** means the amount required to be paid to prepay the Annual Special Tax obligation of an Assessor's Parcel in full, calculated pursuant to Section G below.

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

**"Special Tax"** means any of the special taxes authorized to be levied by CFD No. 99-1 pursuant to the Act and this Rate and Method of Apportionment.

**"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 A"** means the area designated as Zone A on the Community Facilities District Map, attached hereto as Exhibit A, as amended from time to time at the discretion of the Board.

**"Zone B"** means the area designated as Zone B on the Community Facilities District Map, attached hereto as Exhibit A, as amended from time to time at the discretion of the Board.



"**Zone C**" means the area designated as Zone C on the Community Facilities District Map, attached hereto as Exhibit A, as amended from time to time at the discretion of the Board.

"**Zone D**" means the area designated as Zone D on the Community Facilities District Map, attached hereto as Exhibit A, as amended from time to time at the discretion of the Board.

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

For each Fiscal Year, beginning with Fiscal Year 2000-01, each Assessor's Parcel within CFD No. 99-1 shall be classified as Developed Property, Undeveloped Property, or Exempt Property.

## **SECTION C MAXIMUM SPECIAL TAXES**

### **1. Developed Property**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property in any Fiscal Year shall be the greater amount specified for (i) the Assigned Annual Special Tax or (ii) the Backup Annual Special Tax applicable to such Developed Property.

### **2. Undeveloped Property**

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property in any Fiscal Year shall be the specified Assigned Annual Special Tax applicable to such Undeveloped Property.

## **SECTION D ASSIGNED ANNUAL SPECIAL TAXES**

### **1. Developed Property**

The Assigned Annual Special Tax applicable to each Assessor's Parcel of Developed Property in Zones A, B, C, and D for any Fiscal Year shall be the amounts specified in Table 1, 2, 3 or 4 below, as applicable.

**TABLE 1**  
**Developed Property**  
**Assigned Annual Special Tax - Zone A**

Unit Type	BSF	Assigned Annual Special Tax
Detached	> 2,200	\$312.40 per Unit
Detached	> 2,000 and < 2,200	\$254.40 per Unit
Detached	< 2,000	\$190.60 per Unit
Attached	NA	\$265.08 per Unit

**TABLE 2**  
**Developed Property**  
**Assigned Annual Special Tax - Zone B**

Unit Type	BSF	Assigned Annual Special Tax
Detached	NA	\$449.98 per Unit
Attached	NA	\$265.08 per Unit

**TABLE 3**  
**Developed Property**  
**Assigned Annual Special Tax - Zone C**

Unit Type	BSF	Assigned Annual Special Tax
Detached	> 2,600	\$411.00 per Unit
Detached	> 2,300 and < 2,600	\$337.05 per Unit
Detached	< 2,300	\$266.00 per Unit
Attached	NA	\$265.08 per Unit

**TABLE 4**  
**Developed Property**  
**Assigned Annual Special Tax - Zone D**

Unit Type	BSF	Assigned Annual Special Tax
Detached	NA	\$449.98 per Unit
Attached	NA	\$265.08 per Unit

2. **Undeveloped Property**

The Assigned Annual Special Tax applicable to each Assessor's Parcel of Undeveloped Property in Zones A, B, C, and D for any Fiscal Year shall be the amounts specified in Table 5 below.

**TABLE 5**  
**Undeveloped Property**  
**Assigned Annual Special Tax**

Zone	Assigned Annual Special Tax
A	\$2,179.82 per acre of Acreage
B	\$3,358.27 per acre of Acreage
C	\$2,401.06 per acre of Acreage
D	\$1,029.50 per acre of Acreage

**SECTION E**  
**BACKUP ANNUAL SPECIAL TAXES**

The Backup Annual Special Tax applicable to an Assessor's Parcel of Developed Property for any Fiscal Year shall be the amounts specified in Table 6 below, where Acreage is calculated exclusive of Exempt Landscape Management Area.

**TABLE 6**  
**Developed Property**  
**Backup Annual Special Tax**

Zone	Backup Annual Special Tax
A	\$0.0500 per square foot of Acreage
B	\$0.0771 per square foot of Acreage
C	\$0.0551 per square foot of Acreage
D	\$0.0236 per square foot of Acreage

## **SECTION F**

### **METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX**

Commencing Fiscal Year 2000-01 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 collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall additionally levy an Annual Special Tax Proportionately 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 collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall additionally levy an Annual Special Tax Proportionately 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 may be prepaid in full at the times and under the conditions set forth in this Section G, 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. Prepayment Times and Conditions**

The owner of an Assessor's Parcel of Developed Property may prepay the Annual Special Tax obligation for such Assessor's Parcel in full in any Fiscal Year following the first Fiscal Year in which such Assessor's Parcel was classified as Developed Property.

**2. Prepayment Amount**

The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

**a. Prior to Issuance of Bonds**

Prior to the issuance of Bonds, the Prepayment Amount for each applicable Assessor's Parcel shall be the amount specified in Table 7, 8, 9, or 10, below, as applicable.

**TABLE 7**  
**Prepayment Amount - Zone A**

Unit Type	BSF	Prepayment Amount
Detached	> 2,200	\$2,210.89 per Unit
Detached	> 2,000 and < 2,200	\$1,800.42 per Unit
Detached	< 2,000	\$1,348.90 per Unit
Attached	NA	\$2,191.43 per Unit

**TABLE 8**  
**Prepayment Amount - Zone B**

Unit Type	BSF	Prepayment Amount
Detached	NA	\$3,184.58 per Unit
Attached	NA	\$2,191.43 per Unit

**TABLE 9**  
**Prepayment Amount - Zone C**

Unit Type	BSF	Prepayment Amount
Detached	> 2,600	\$2,908.69 per Unit
Detached	> 2,300 and < 2,600	\$2,385.34 per Unit
Detached	< 2,300	\$1,882.51 per Unit
Attached	NA	\$2,191.43 per Unit

**TABLE 10**  
**Prepayment Amount - Zone D**

Unit Type	BSF	Prepayment Amount
Detached	NA	\$3,184.58 per Unit
Attached	NA	\$2,191.43 per Unit

2. **Subsequent to Issuance of Bonds**

Subsequent to the issuance of Bonds, the Prepayment Amount for each applicable Assessor's Parcel shall be determined pursuant to the following formula (capitalized terms defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance
plus	Administrative Fee
<u>less</u>	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the date of prepayment, the Prepayment Amount shall be calculated as follows:

1. For Assessor's Parcels of Developed Property, compute the Assigned Annual Special Tax and Backup Annual Special Tax applicable to the Assessor's Parcel. For Assessor's Parcels of Undeveloped Property, compute the Assigned Annual Special Tax and Backup Annual Special Tax applicable to the Assessor's Parcel as though it was already designated as Developed Property, based upon the Building Permit which has already been issued for that Assessor's Parcel.
2. For each Assessor's Parcel of Developed Property and Undeveloped Property to be prepaid, (a) divide the Assigned Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Assigned Annual Special Taxes applicable to all Assessor's Parcels of Developed Property at buildout, as reasonably determined by the Board, and (b) divide the Backup Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Backup Annual Special Taxes applicable to all Assessor's Parcels of Developed Property at buildout, as reasonably determined by the Board.
3. The amount determined pursuant to Section G.2. shall be (a) increased by the portion of the Bonds not allocable to construction proceeds with respect to the applicable Assessor's Parcel and (b) reduced by the amount of regularly retired principal which is allocable to the applicable Assessor's Parcel. The result is the "Outstanding Gross Prepayment Amount." For purposes of calculating the amount of regularly retired principal which is allocable to the applicable Assessor's Parcel, it shall be assumed that the Annual Special Taxes actually collected from each Assessor's Parcel in any Fiscal Year are applied prorata to the regularly scheduled principal payment on the outstanding Bonds in the immediately following Fiscal Year based on each Assessor's Parcel's share of the total Annual Special Taxes which are actually collected from all Taxable Property in the current Fiscal Year and are applied to such regularly scheduled principal payment in the immediately following Fiscal Year. In no event shall any Annual Special Taxes determined to have been used to make a regularly scheduled principal payment on the Bonds be adjusted for any increase in any cost index or other basis subsequent to the date of the applicable principal payment.

4. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the face value of all outstanding Bonds. If the product is greater than the Outstanding Gross Prepayment Amount, then the product shall be the "Bond Redemption Amount." If the product is less than the Outstanding Gross Prepayment Amount, then the Outstanding Gross Prepayment Amount shall be the "Bond Redemption Amount."
5. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the outstanding Bonds to be redeemed with the proceeds of the Bond Redemption Amount. This product is the "Redemption Premium."
6. Compute the amount needed to pay interest on the Bond Redemption Amount, the Redemption Premium, and the Reserve Fund Credit (see step 10) to be redeemed with the proceeds of the Prepayment Amount until the earliest call date for the outstanding Bonds.
7. Estimate the amount of interest earnings to be derived from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the earliest call date for the outstanding Bonds.
8. Subtract the amount computed pursuant to paragraph 7 from the amount computed pursuant to paragraph 6. This difference is the "Defeasance."
9. Estimate the administrative fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption. This amount is the "Administrative Fee."
10. Calculate the reduction in the applicable reserve requirement resulting from the redemption of outstanding Bonds with the Prepayment Amount, provided that the balance of the applicable reserve fund is not less than the applicable reserve requirement. This amount is the "Reserve Fund Credit." If the balance of the applicable reserve fund is less than the applicable reserve requirement, no Reserve Fund Credit shall be given.
11. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Defeasance, and the Administrative Fee, less the Reserve Fund Credit.

With respect to an Annual Special Tax obligation that is prepaid pursuant to this Section G, the Board shall indicate in the records of CFD No. 99-1 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 within thirty (30) days of receipt of such prepayment 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 Taxes shall cease.



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.

## **SECTION H**

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

The Annual Special Tax obligation of an Assessor's Parcel of Taxable Property may be partially prepaid at the times and under the conditions set forth in this Section H, 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 partially prepaid.

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

After January 1, 2002, the owner of an Assessor's Parcel of Taxable Property may partially prepay the Annual Special Tax obligation for such Assessor's Parcel prior to the issuance of a Building Permit for such Assessor's Parcel. No partial prepayment will be permitted prior to January 1, 2002.

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

The Partial Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be calculated according to the following formula:

$$PP = P_G \times F$$

These terms have the following meanings:

PP = the Partial Prepayment Amount

P<sub>F</sub> = the Prepayment Amount calculated according to Section G

F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation.

The owner of any Assessor's Parcel who desires such partial prepayment shall notify the Board of (i) such owner's intent to partially prepay the Annual Special Tax obligation and, (ii) the percentage by which the Annual Special Tax obligation shall be prepaid. The Board shall provide the owner with a statement of the amount required for the partial prepayment of the Annual Special Tax obligation for an Assessor's Parcel within ten (10) working days of the request and may charge a reasonable fee for providing this service.

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 99-1 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 within 30 days of receipt of such partial prepayment of the Annual Special Tax obligation, 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. The portion of the Annual Special Tax with respect to any

Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Annual Special Tax, shall continue to be levied on such Assessor's Parcel.

Notwithstanding the foregoing, no partial 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 partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board.

## **SECTION I TERMINATION OF SPECIAL TAX**

The Annual Special Taxes shall not be levied after all the issued Bonds have been retired, provided that the Annual Special Taxes shall not be levied for more than thirty (30) Fiscal Years after the first date of issuance of Bonds.

## **SECTION J EXEMPTIONS**

For each Fiscal Year, based upon ownership and land use data as of January 1 of the prior Fiscal Year, the Board, at its reasonable discretion, shall classify (i) Assessor's Parcels as Exempt Property and (ii) Landscape Management Area as Exempt Landscape Management Area as follows, in the following order of priority:

**Step One:** The Board, at its reasonable discretion, shall classify Assessor's Parcels as Exempt Property on a first in time basis provided that the Board shall not classify any Assessor's Parcel as Exempt Property if such classification would reduce the Acreage of all Taxable Property in any Zone to less than the applicable amount identified in Table 11 below. Within these limitations, the Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, except as otherwise provided in Sections 53317.3, 53317.5 and 53340.1 of the Government Code, (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 used exclusively by a homeowners' association, or (iv) Assessor's Parcels with public or utility easements or other restrictions making impractical their utilization for residential or commercial/industrial development, as determined by the Board.

**TABLE 11**  
**Minimum Acreage of Taxable Property**

Zone	Acreage
A	14.450 acres of Acreage
B	15.945 acres of Acreage
C	14.188 acres of Acreage
D	13.550 acres of Acreage

**Step Two:** If, after Step One, the Acreage of all Taxable Property in any Zone is not less than the applicable amount identified in Table 11, the Board, at its reasonable discretion, shall classify Landscape Management Area in each Zone as Exempt Landscape Management Area on a *pro rata* basis, such that the ratio of Exempt Landscape Management Area to Landscape Management Area for each Assessor's Parcel which contains Landscape Management Area in each such Zone is the same for each such Assessor's Parcel in each such Zone, until (i) the Acreage of all Taxable Property in each such Zone minus the total Exempt Landscape Management Area in each such Zone is the applicable amount identified in Table 11 or (ii) all the Landscape Management Area in each such Zone is classified as Exempt Landscape Management Area, whichever comes first.

## SECTION K APPEALS

The Board shall establish as part of the proceedings and administration of CFD No. 99-1 a special three-member Review/Appeal Committee. Any property owner claiming that the amount or application of a Special Tax is not correct may file a written notice of appeal with the Review/Appeal Committee not later than one (1) Calendar Year after having paid the first installment of the Special Tax that is disputed. The Review/Appeal Committee 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. The decisions of the Review/Appeal Committee shall be final and binding. If the Review/Appeal Committee's decision requires that a 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 Fiscal 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).

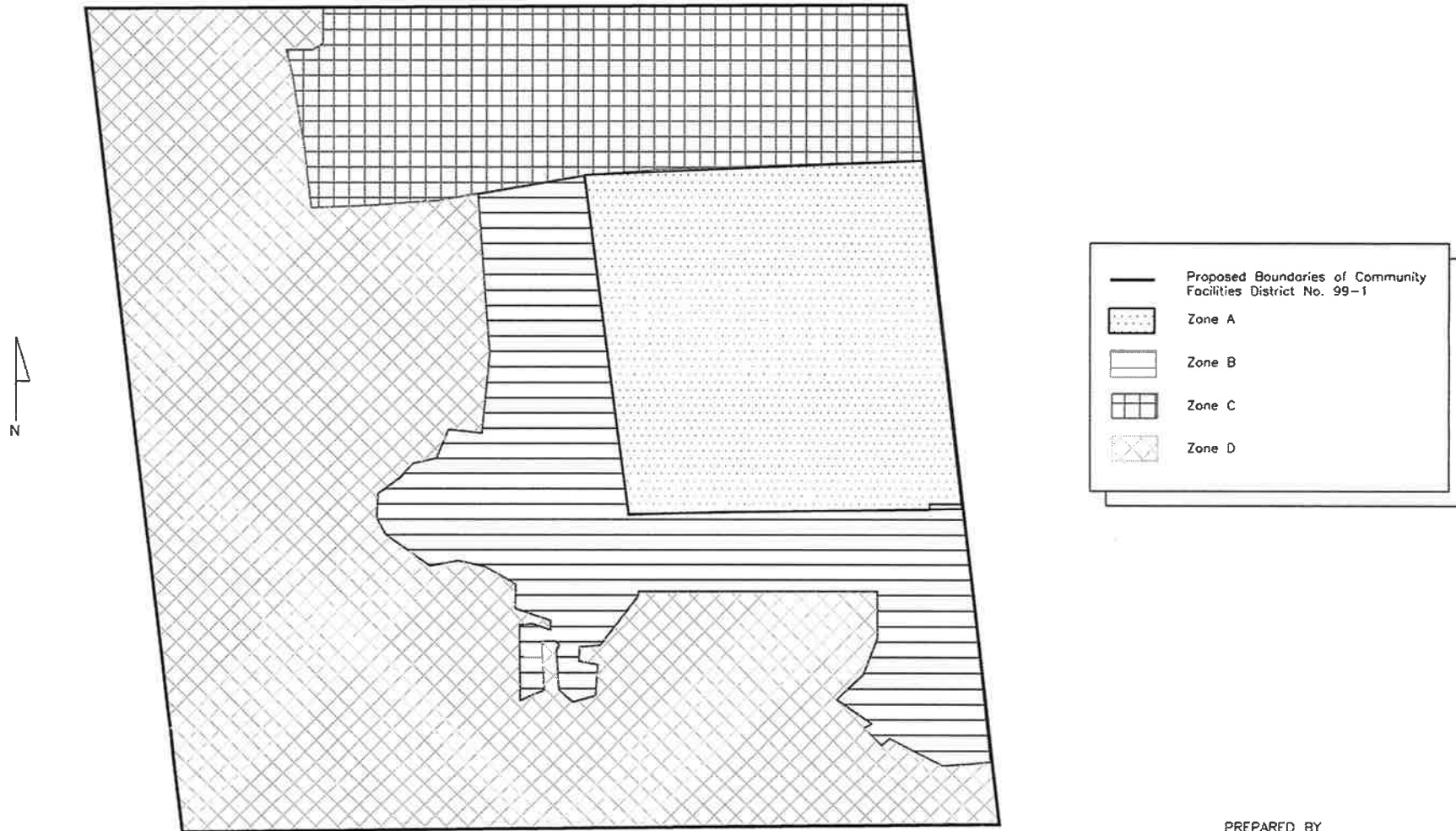
## SECTION L MANNER OF COLLECTION

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. 99-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

# Exhibit B

## CFD Boundary Map

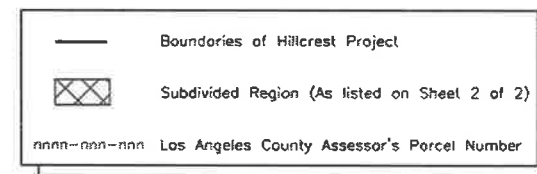
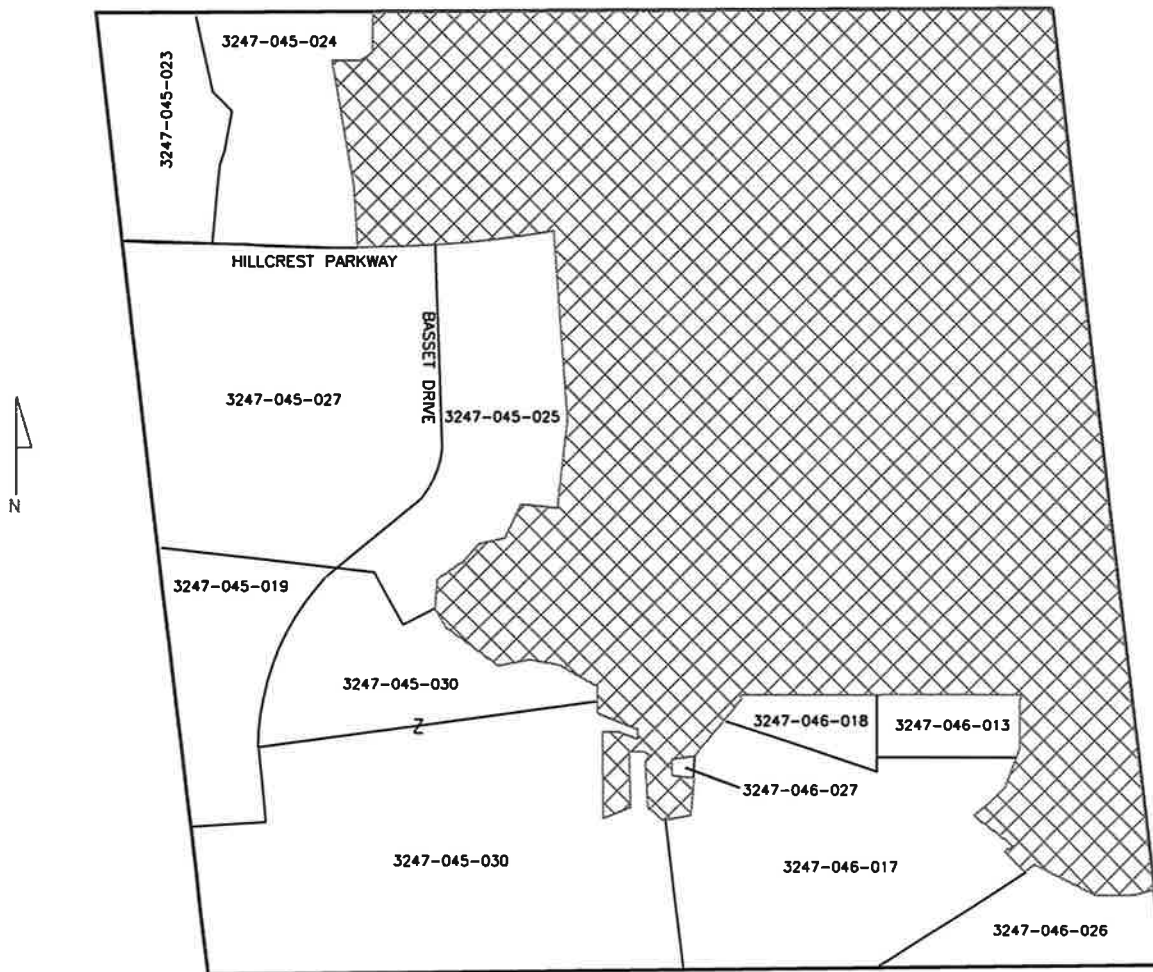
EXHIBIT A  
OF RATE AND METHOD OF APPORTIONMENT  
COMMUNITY FACILITIES DISTRICT MAP  
WILLIAM S. HART UNION HIGH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 99-1



PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.

# EXHIBIT "B"

## BOUNDARIES OF HILLCREST PROJECT

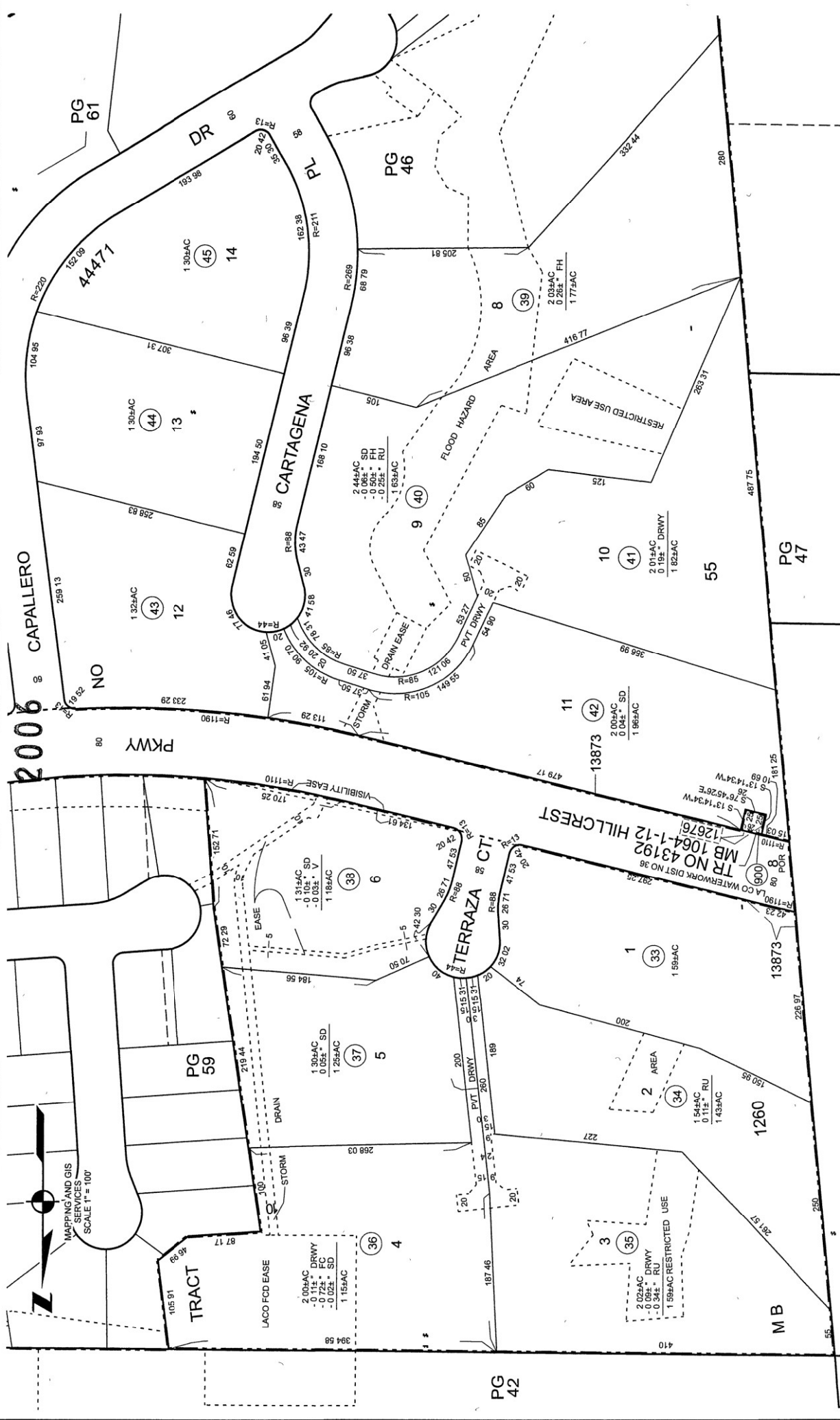


PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.

# **Exhibit C**

## **Assessor's Parcel Maps**







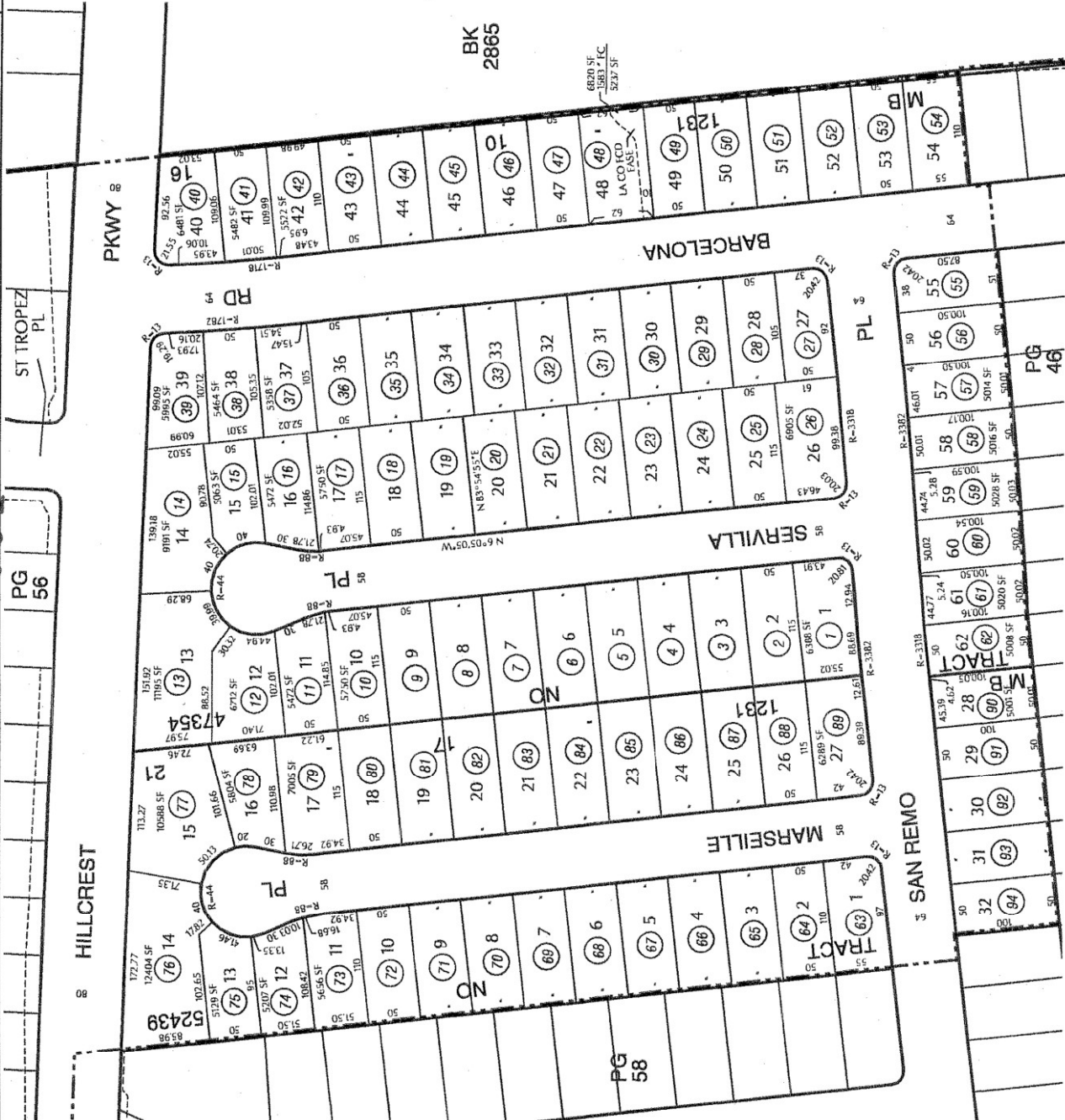
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MAPPING  
SERVICES  
GIS  
SCALE 1" = 100'

35  
36

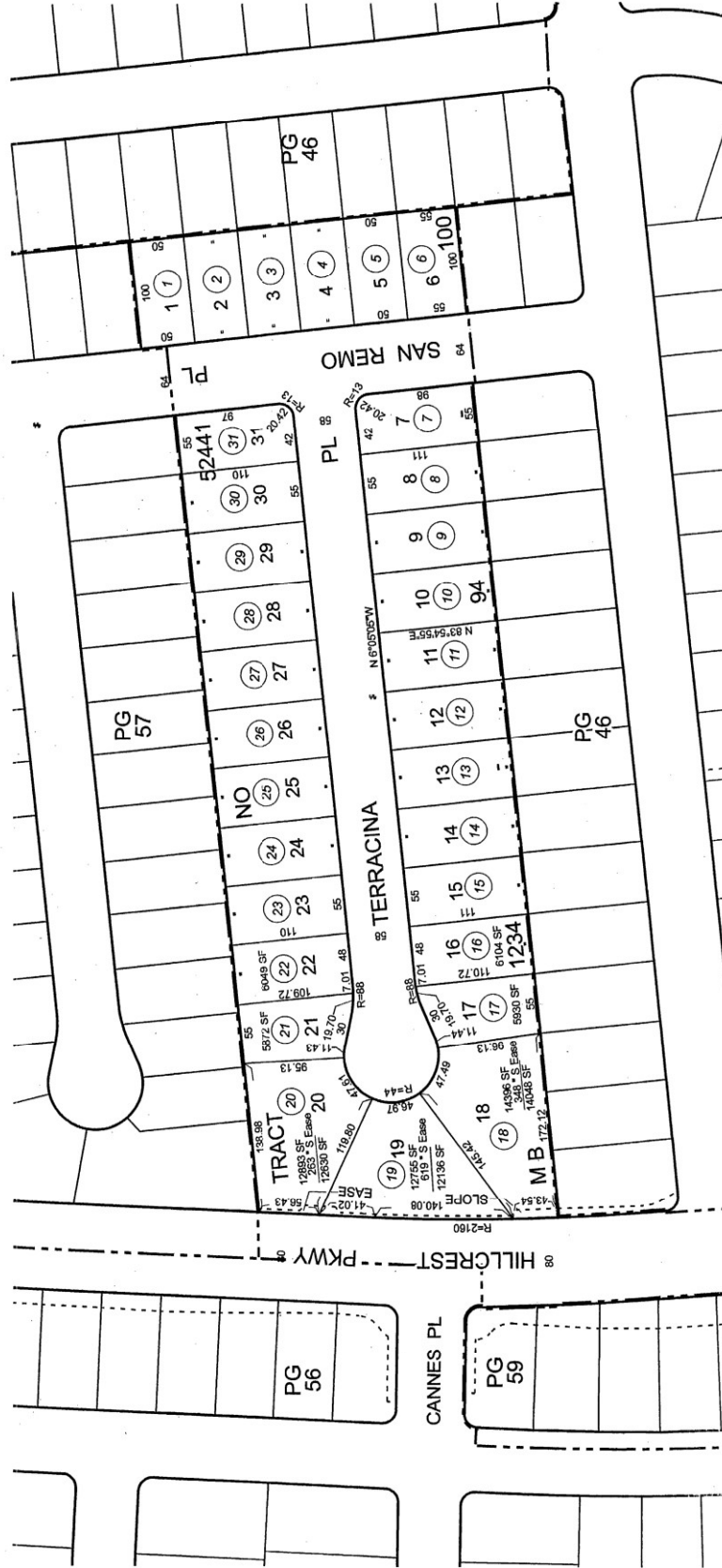
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2005



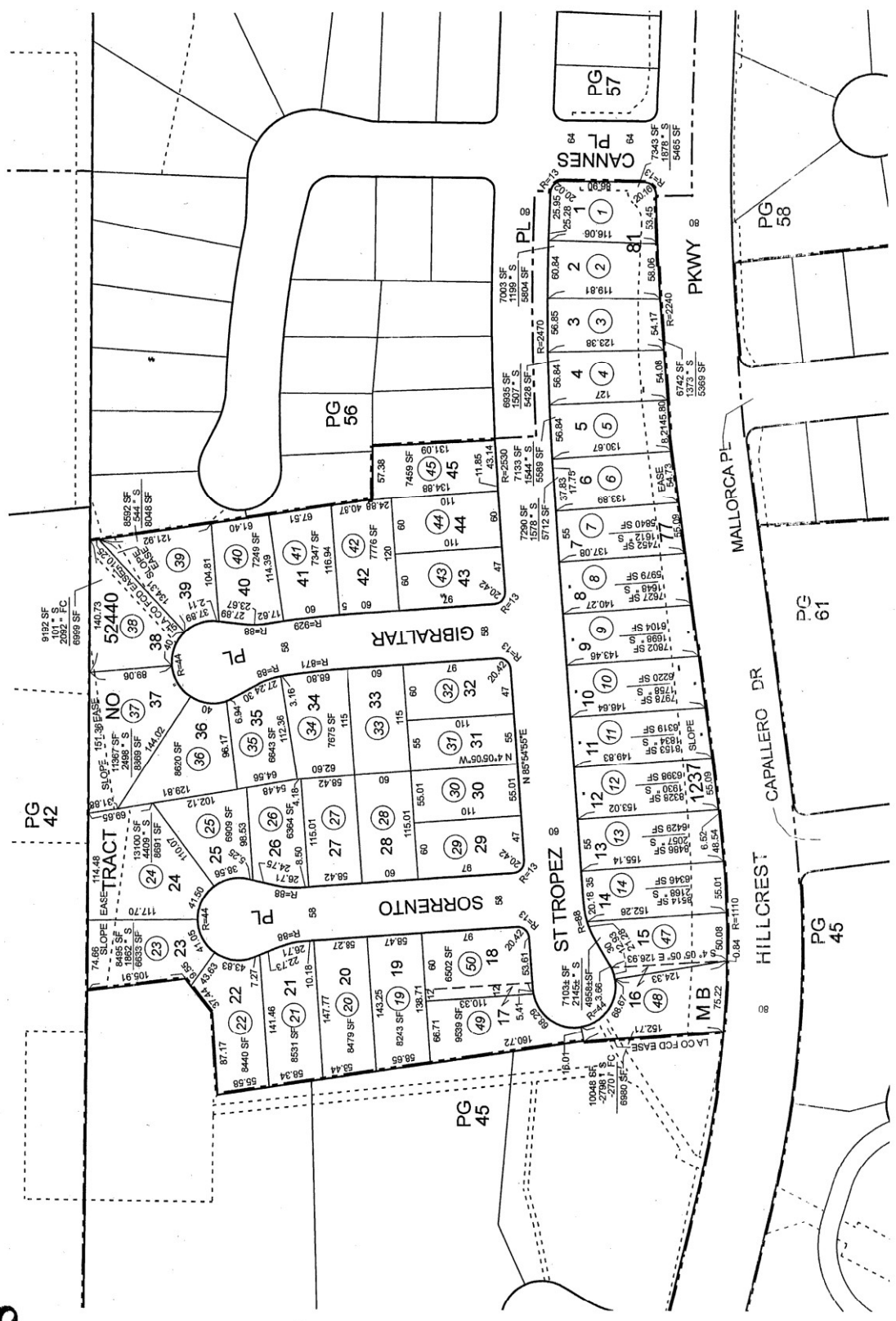
**MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'**



2005



MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'

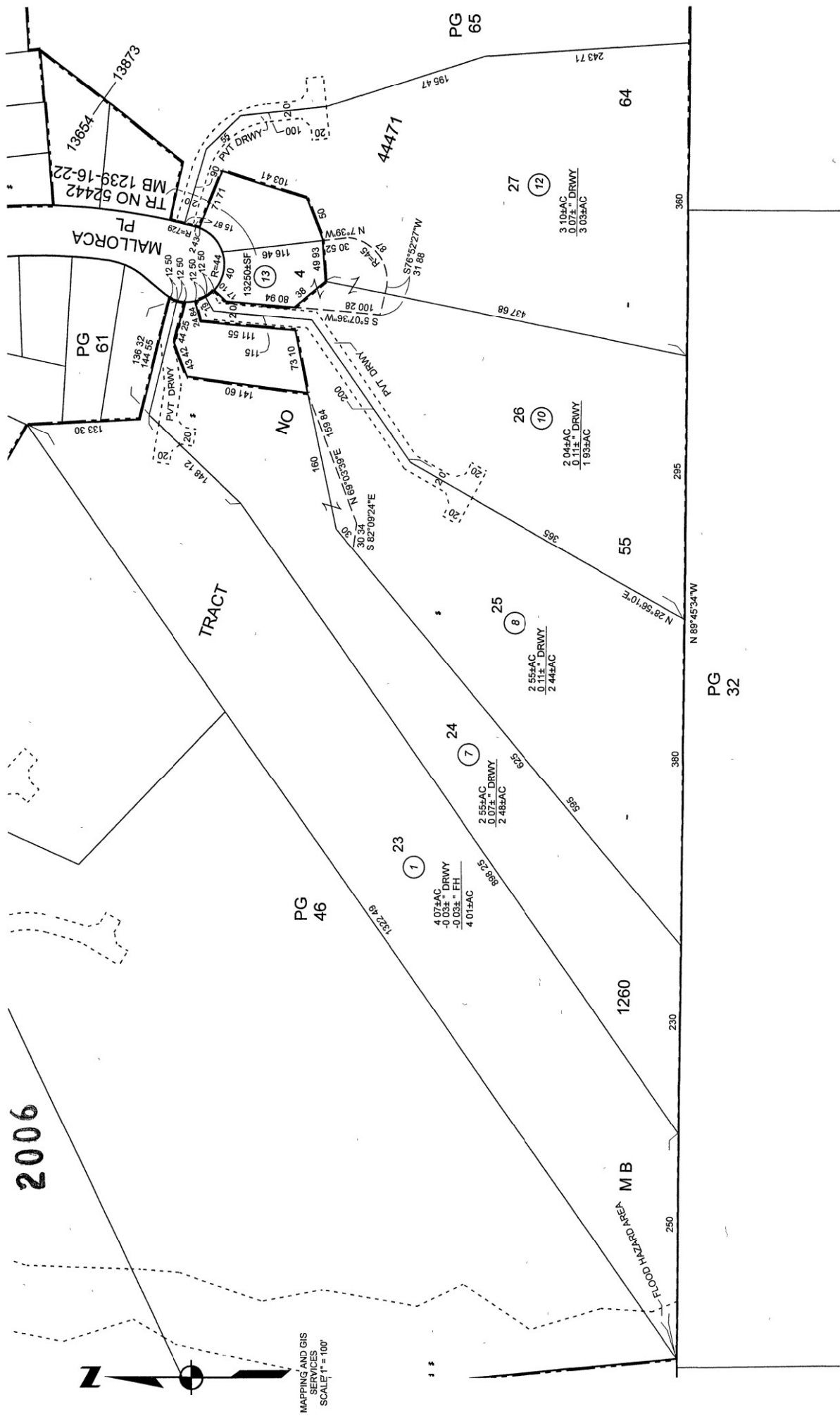


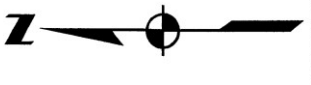
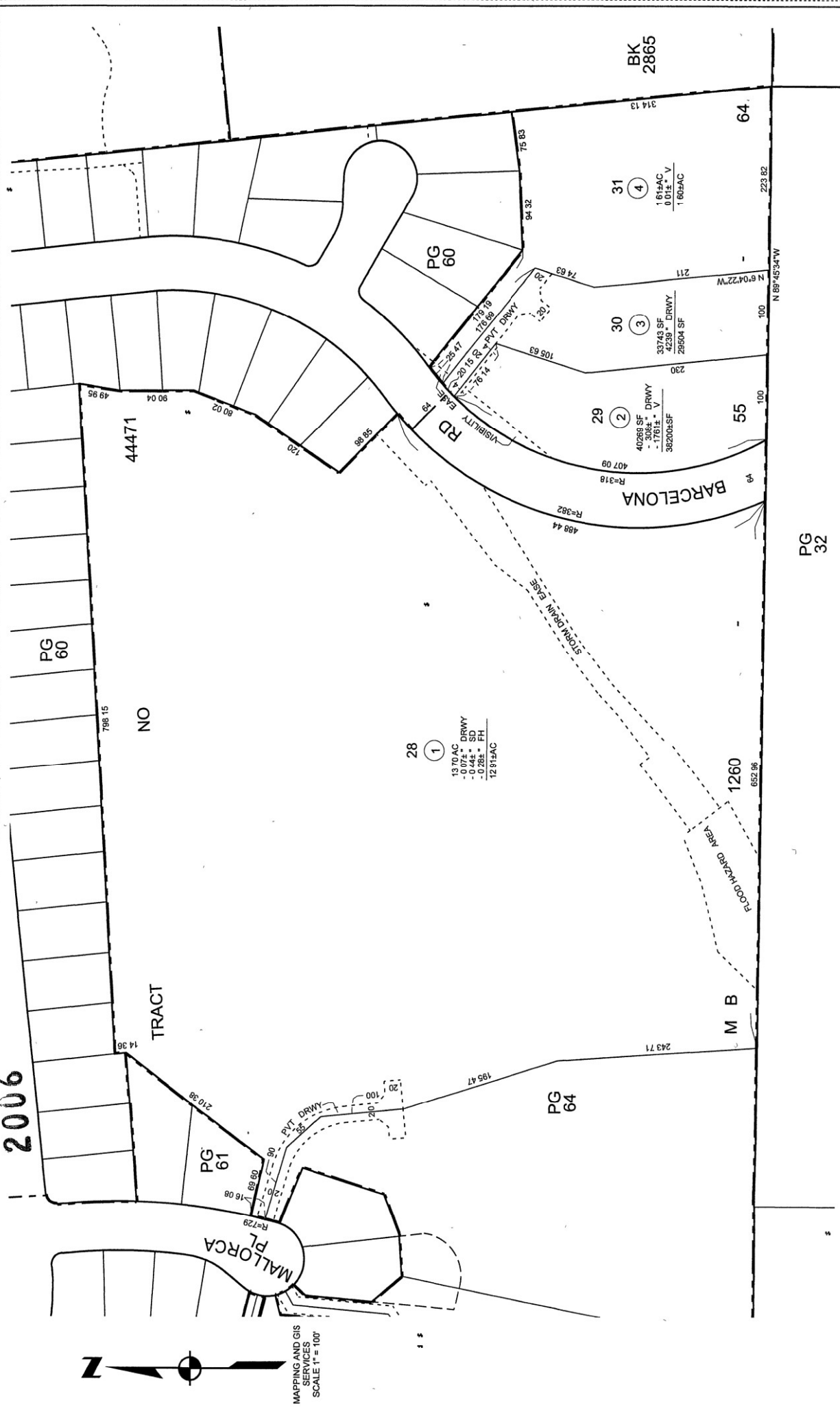












MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'

# **Exhibit D**

## **Series 2013 Special Tax Refunding Bonds Debt Service Schedule**

**William S. Hart Union High School District  
Community Facilities District No. 99-1  
Series 2013 Special Tax Refunding Bonds  
Debt Service Schedule**

Bond Year	2013 Refunding Revenue Bonds		
	Principal	Interest	Debt Service
2013	\$40,000.00	\$33,302.51	\$73,302.51
2014	45,000.00	59,750.00	104,750.00
2015	50,000.00	58,850.00	108,850.00
2016	50,000.00	57,850.00	107,850.00
2017	50,000.00	56,350.00	106,350.00
2018	50,000.00	54,850.00	104,850.00
2019	55,000.00	53,350.00	108,350.00
2020	55,000.00	51,150.00	106,150.00
2021	55,000.00	48,950.00	103,950.00
2022	60,000.00	46,200.00	106,200.00
2023	65,000.00	43,200.00	108,200.00
2024	65,000.00	41,087.50	106,087.50
2025	65,000.00	38,975.00	103,975.00
2026	70,000.00	36,700.00	106,700.00
2027	70,000.00	34,250.00	104,250.00
2028	75,000.00	30,750.00	105,750.00
2029	80,000.00	27,000.00	107,000.00
2030	85,000.00	23,000.00	108,000.00
2031	90,000.00	18,750.00	108,750.00
2032	90,000.00	14,250.00	104,250.00
2033	95,000.00	9,750.00	104,750.00
2034	100,000.00	5,000.00	105,000.00
<b>Total</b>	<b>\$1,460,000.00</b>	<b>\$843,315.01</b>	<b>\$2,303,315.01</b>

# **Exhibit E**

## **Delinquent Annual Special Tax Report**



# Fixed Charge Special Assessment Delinquency Report

Second Installment Report for Fiscal Year 2020/2021

William S. Hart Union High School District Community Facilities District No. 99-1



## Summary

### Second Installment

Total Taxes Due April 10, 2021	<b>\$139,987.98</b>
Amount Paid	<b>\$139,629.75</b>
Amount Remaining to be Collected	<b>\$358.23</b>
Number of Parcels Delinquent	<b>3</b>
Delinquency Rate	<b>0.26%</b>

### Foreclosure

CFD Subject to Foreclosure Covenant:	<b>Yes</b>
Foreclosure Determination Date	<b>August 1st</b>
Foreclosure Notification Date	<b>September 15th</b>
Foreclosure Commencement Date	<b>November 29th</b>

### Foreclosure Qualification

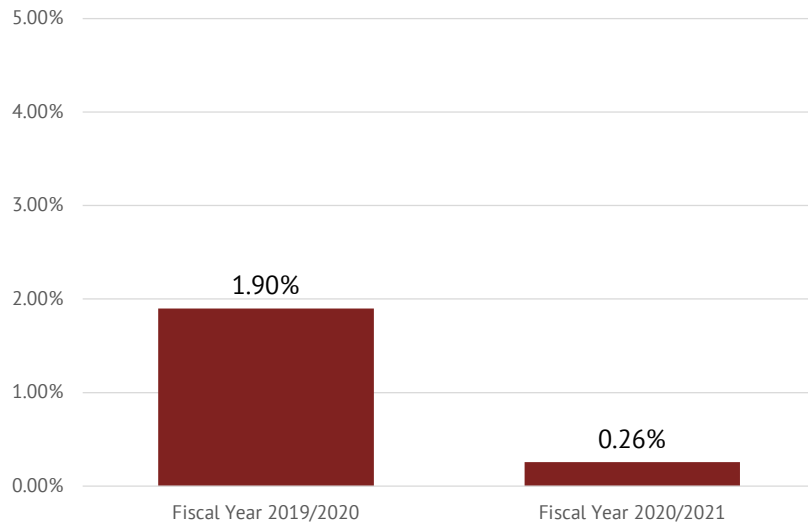
Individual Parcel Delinquency	<b>\$2,000</b>
Individual Owners Multiple Parcels Delinquency	<b>\$2,000</b>
Individual Parcels Semi-Annual Installments	<b>N/A</b>
Aggregate Delinquency Rate	<b>5.00%</b>

### Parcels Qualifying for Foreclosure

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

Pursuant to the Foreclosure Covenant in the Fiscal Agent Agreement there is no requirement to initiate Foreclosure Proceedings for aggregate delinquencies if Special Taxes collected do not create a draw on the Reserve Fund that would bring it below the Reserve Requirement.

Second Installment Delinquency Rate Comparison





# Fixed Charge Special Assessment Delinquency Report

## Second Installment Report for Fiscal Year 2020/2021

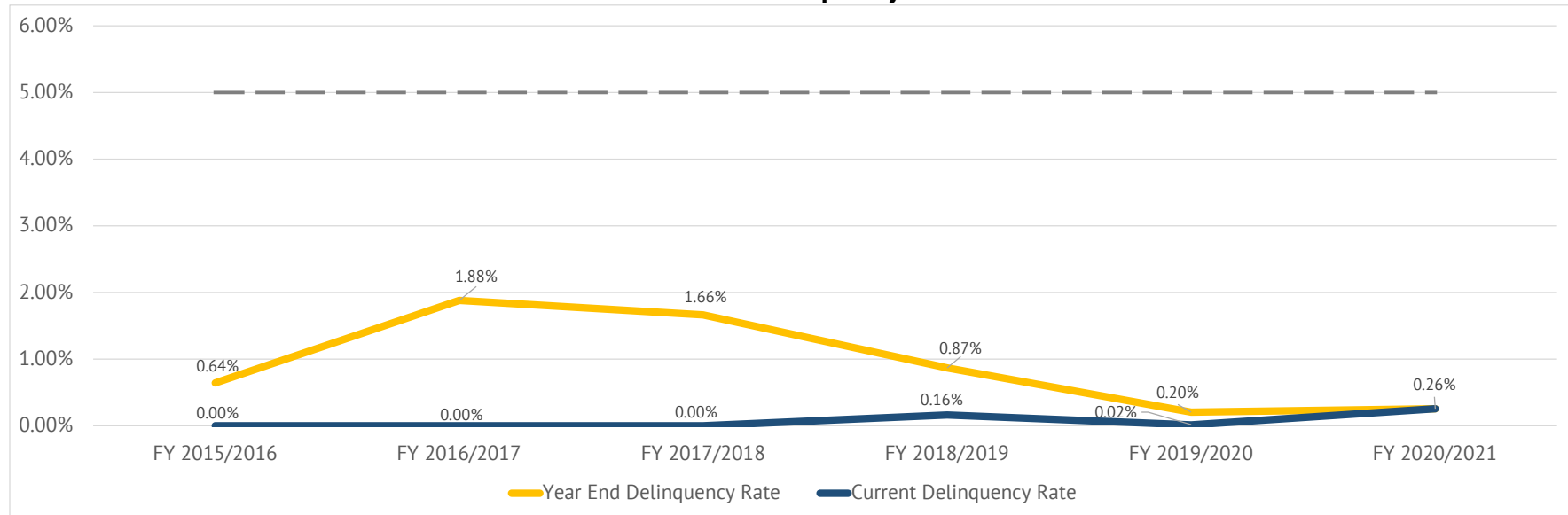
William S. Hart Union High School District Community Facilities District No. 99-1



### Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					April 10, 2021	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2015/2016	\$139,987.98	4	\$139,088.02	\$899.96	0.64%	\$0.00	0.00%
2016/2017	139,987.98	12	137,352.20	2,635.78	1.88%	0.00	0.00%
2017/2018	139,987.98	8	137,657.43	2,330.55	1.66%	0.00	0.00%
2018/2019	139,987.98	4	138,775.55	1,212.43	0.87%	224.98	0.16%
2019/2020	139,987.98	4	139,701.91	286.07	0.20%	22.00	0.02%
2020/2021	139,987.98	3	139,629.75	358.23	0.26%	358.23	0.26%

### Historical Delinquency Rate



## **Exhibit F**

### **Summary of Transactions for Fiscal Agent Accounts**



**Fund: CFD No. 99-1 (2013 Special Tax Refunding Bonds)**

**Subfund: 9435128A - Special Tax Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$479.56	\$173,625.22	\$0.00	(\$139,232.03)	\$0.00	\$34,872.75			BEGINNING BALANCE
07-01-2020	\$0.29					\$34,873.04		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$0.30					\$34,873.34		Interest	Interest From 07/01/2020 To 07/31/2020
08-17-2020		\$80,000.00				\$114,873.34		Deposit	Special Tax Deposit
08-31-2020				(\$25,387.47)		\$89,485.87		Transfer Out	Transfer to Interest Account (9435128B)
08-31-2020				(\$54,989.24)		\$34,496.63		Transfer Out	Transfer to Principal Account (9435128C)
09-01-2020	\$1.53					\$34,498.16		Interest	Interest From 08/01/2020 To 08/31/2020
09-18-2020				(\$34,498.16)		\$0.00		Transfer Out	Transfer to Residual Fund (9435128S)
10-01-2020	\$0.65					\$0.65		Interest	Interest From 09/01/2020 To 09/30/2020
02-02-2021		\$62,000.00				\$62,000.65		Deposit	Special Tax Deposit
02-26-2021				(\$22,682.50)		\$39,318.15		Transfer Out	Transfer to Interest Account (9435128B)
03-01-2021	\$1.29					\$39,319.44		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$1.18					\$39,320.62		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$1.10					\$39,321.72		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$0.84					\$39,322.56		Interest	Interest From 05/01/2021 To 05/31/2021
	\$7.18	\$142,000.00	\$0.00	(\$137,557.37)	\$0.00	\$4,449.81			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$486.74</b>	<b>\$315,625.22</b>	<b>\$0.00</b>	<b>(\$276,789.40)</b>	<b>\$0.00</b>	<b>\$39,322.56</b>	<b>Total for 9435128A - Special Tax Fund</b>		

**Subfund: 9435128B - Interest Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$7.48	\$0.01	\$52,245.07	(\$52,250.00)	\$0.00	\$2.56			BEGINNING BALANCE
08-31-2020			\$25,387.47			\$25,390.03		Transfer In	Transfer from Special Tax Fund (9435128A)
08-31-2020			\$184.97			\$25,575.00		Transfer In	Transfer from Reserve Account (9435125D)
09-01-2020	\$0.03					\$25,575.03		Interest	Interest From 08/01/2020 To 08/31/2020
09-01-2020				(\$25,575.00)		\$0.03		Transfer Out	Transfer to Revenue Fund (9435125A)
02-26-2021			\$22,682.50			\$22,682.53		Transfer In	Transfer from Special Tax Fund (9435128A)
03-01-2021			\$1,792.47			\$24,475.00		Transfer in	Transfer from Reserve Account (9435125D)
03-01-2021	\$0.07					\$24,475.07		Interest	Interest From 02/01/2021 To 02/28/2021
03-01-2021				(\$24,475.00)		\$0.07		Transfer out	Transfer to Revenue Fund (9435125A)
	\$0.10	\$0.00	\$50,047.41	(\$50,050.00)	\$0.00	(\$2.49)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$7.58</b>	<b>\$0.01</b>	<b>\$102,292.48</b>	<b>(\$102,300.00)</b>	<b>\$0.00</b>	<b>\$0.07</b>	<b>Total for 9435128B - Interest Account</b>		

**Subfund: 9435128C - Principal Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$10.77	\$8.91	\$54,991.08	(\$55,000.00)	\$0.00	\$10.76			BEGINNING BALANCE
08-31-2020			\$54,989.24			\$55,000.00		Transfer In	Transfer from Special Tax Fund (9435128A)
09-01-2020	\$0.06					\$55,000.06		Interest	Interest From 08/01/2020 To 08/31/2020

## Subfund: 9435128C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
09-01-2020				(\$55,000.00)		\$0.06		Transfer Out	Transfer to Revenue Fund (9435125A)
	\$0.06	\$0.00	\$54,989.24	(\$55,000.00)	\$0.00	(\$10.70)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$10.83</b>	<b>\$8.91</b>	<b>\$109,980.32</b>	<b>(\$110,000.00)</b>	<b>\$0.00</b>	<b>\$0.06</b>	<b>Total for 9435128C - Principal Account</b>		

## Subfund: 9435128E - Project Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$331.33	\$26,691.32	\$0.00	\$0.00	\$0.00	\$27,022.65			BEGINNING BALANCE
07-01-2020	\$0.22					\$27,022.87		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$0.23					\$27,023.10		Interest	Interest From 07/01/2020 To 07/31/2020
09-01-2020	\$0.47					\$27,023.57		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$0.96					\$27,024.53		Interest	Interest From 09/01/2020 To 09/30/2020
11-02-2020	\$1.02					\$27,025.55		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$0.78					\$27,026.33		Interest	Interest From 11/01/2020 To 11/30/2020
12-14-2020	\$0.07					\$27,026.40		Interest	Blackrock Liq Fds Fed Fund DL TDDXX 27026.33 Units @ \$0.00000268
01-04-2021	\$0.35					\$27,026.75		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$0.41					\$27,027.16		Interest	Interest From 01/01/2021 To 01/31/2021
03-01-2021	\$0.61					\$27,027.77		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$0.81					\$27,028.58		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$0.76					\$27,029.34		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$0.58					\$27,029.92		Interest	Interest From 05/01/2021 To 05/31/2021
	\$7.27	\$0.00	\$0.00	\$0.00	\$0.00	\$7.27			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$338.60</b>	<b>\$26,691.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,029.92</b>	<b>Total for 9435128E - Project Fund</b>		

## Subfund: 9435128I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$192.28	\$14,637.09	\$7,500.00	\$0.00	(\$12,441.00)	\$9,888.37			BEGINNING BALANCE
07-01-2020	\$0.10					\$9,888.47		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$0.08					\$9,888.55		Interest	Interest From 07/01/2020 To 07/31/2020
08-04-2020					(\$1,333.33)	\$8,555.22	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req.#92 Inv.#OC2020-281 Admin Fee
09-01-2020	\$0.15					\$8,555.37		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$0.30					\$8,555.67		Interest	Interest From 09/01/2020 To 09/30/2020
10-13-2020			\$10,000.00			\$18,555.67		Transfer In	Transfer from Residual Fund (9435128S)
10-16-2020					(\$2,000.00)	\$16,555.67	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req.#93 Invoice # OC 2020-390 Annual Base Fee
11-02-2020	\$0.51					\$16,556.18		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$0.48					\$16,556.66		Interest	Interest From 11/01/2020 To 11/30/2020
12-14-2020	\$0.04					\$16,556.70		Interest	Blackrock Liq Fds Fed Fund DL TDDXX 16556.66 Units @ \$0.00000268
01-04-2021	\$0.22					\$16,556.92		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$0.25					\$16,557.17		Interest	Interest From 01/01/2021 To 01/31/2021

**Subfund: 9435128I - Administrative Expense Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
02-23-2021					(\$2,000.00)	\$14,557.17	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req.#94 InvOC 2021-060 Annual Base Fee
03-01-2021	\$0.36					\$14,557.53		Interest	Interest From 02/01/2021 To 02/28/2021
03-19-2021					(\$1,500.00)	\$13,057.53	Zions First National Bank	Prof./Consulting Services and Op. Exp.	Req.#96 Fiscal, Registrar Paying Agent Serv(Feb21-Jan22)Inv#9477
03-19-2021					(\$387.00)	\$12,670.53	Zions First National Bank	Prof./Consulting Services and Op. Exp.	Req.#95 Trustee, Registrar Paying Agent Serv(Feb21-Jan22)Inv#9474
04-01-2021	\$0.41					\$12,670.94		Interest	Interest From 03/01/2021 To 03/31/2021
04-15-2021					(\$2,500.00)	\$10,170.94	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req.#97 Invoice #OC 2021-226 Annual Base Fee
05-03-2021	\$0.32					\$10,171.26		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$0.22					\$10,171.48		Interest	Interest From 05/01/2021 To 05/31/2021
06-18-2021					(\$2,000.00)	\$8,171.48	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req.#98 Inv#OC 2021-380 Annual Base Fee
	\$3.44	\$0.00	\$10,000.00	\$0.00	(\$11,720.33)	(\$1,720.89)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$195.72</b>	<b>\$14,637.09</b>	<b>\$17,500.00</b>	<b>\$0.00</b>	<b>(\$24,161.33)</b>	<b>\$8,171.48</b>	<b>Total for 9435128I - Administrative Expense Fund</b>		

**Subfund: 9435128S - Residual Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$20.43	\$3,376.58	\$26,395.71	(\$29,783.69)	\$0.00	\$9.03			BEGINNING BALANCE
09-18-2020			\$34,498.16			\$34,507.19		Transfer In	Transfer from Special Tax Fund (9435128A)
10-01-2020	\$0.57					\$34,507.76		Interest	Interest From 09/01/2020 To 09/30/2020
10-13-2020				(\$24,507.76)		\$10,000.00		Transfer Out	Transfer of Surplus Special Taxes to 2018 Lease Revenue Bond Custodial Account
10-13-2020				(\$10,000.00)		\$0.00		Transfer Out	Transfer to Administrative Expense Fund (9435128S)
11-02-2020	\$0.49					\$0.49		Interest	Interest From 10/01/2020 To 10/31/2020
	\$1.06	\$0.00	\$34,498.16	(\$34,507.76)	\$0.00	(\$8.54)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$21.49</b>	<b>\$3,376.58</b>	<b>\$60,893.87</b>	<b>(\$64,291.45)</b>	<b>\$0.00</b>	<b>\$0.49</b>	<b>Total for 9435128S - Residual Fund</b>		
<b>Fund Total</b>	<b>\$1,060.96</b>	<b>\$360,339.13</b>	<b>\$290,666.67</b>	<b>(\$553,380.85)</b>	<b>(\$24,161.33)</b>	<b>\$74,524.58</b>	<b>Total for CFD No. 99-1 (2013 Special Tax Refunding Bonds)</b>		
<b>Grand Total</b>	<b>\$1,060.96</b>	<b>\$360,339.13</b>	<b>\$290,666.67</b>	<b>(\$553,380.85)</b>	<b>(\$24,161.33)</b>	<b>\$74,524.58</b>	<b>Grand Total for Selected Funds/SubFunds</b>		

# **Exhibit G**

## **Annual Special Tax Roll for Fiscal Year 2021/2022**

William S. Hart Union High School District  
Community Facilities District No. 99-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
44471	1	3247-045-033	\$1,634.55	\$449.98
44471	2	3247-045-034	\$1,470.06	\$449.98
44471	3	3247-045-035	\$1,634.55	\$449.98
44471	4	3247-045-036	\$1,182.22	\$449.98
44471	5	3247-045-037	\$1,285.02	\$449.98
44471	6	3247-045-038	\$1,213.06	\$449.98
44471	8	3247-045-039	\$1,819.59	\$449.98
44471	9	3247-045-040	\$1,675.67	\$449.98
44471	10	3247-045-041	\$1,870.99	\$449.98
44471	11	3247-045-042	\$2,014.91	\$449.98
44471	12	3247-045-043	\$1,356.98	\$449.98
44471	13	3247-045-044	\$1,336.42	\$449.98
44471	14	3247-045-045	\$1,336.42	\$449.98
44471	7	3247-046-028	\$1,829.87	\$449.98
44471	19	3247-046-029	\$2,056.03	\$449.98
44471	20	3247-046-030	\$2,313.04	\$449.98
44471	21	3247-046-031	\$6,908.27	\$449.98
44471	22	3247-046-032	\$2,806.48	\$449.98
47353	1	3247-056-001	\$347.35	\$266.00
47353	2	3247-056-002	\$458.71	\$337.04
47353	7	3247-056-007	\$479.26	\$337.04
47353	8	3247-056-008	\$372.59	\$266.00
47353	9	3247-056-009	\$484.22	\$411.00
47353	10	3247-056-010	\$400.03	\$337.04
47353	11	3247-056-011	\$697.46	\$411.00
47353	12	3247-056-012	\$354.24	\$337.04
47353	13	3247-056-013	\$363.05	\$337.04
47353	14	3247-056-014	\$411.00	\$411.00
47353	15	3247-056-015	\$363.05	\$337.04
47353	16	3247-056-016	\$411.00	\$411.00
47353	17	3247-056-017	\$501.74	\$337.04
47353	18	3247-056-018	\$719.33	\$411.00
47353	19	3247-056-019	\$794.54	\$337.04
47353	20	3247-056-020	\$519.21	\$411.00
47353	21	3247-056-021	\$432.92	\$266.00
47353	22	3247-056-022	\$437.05	\$411.00
47353	23	3247-056-023	\$437.05	\$337.04
47353	24	3247-056-024	\$422.73	\$266.00
47353	25	3247-056-025	\$411.00	\$411.00
47353	26	3247-056-026	\$506.81	\$337.04
47353	27	3247-056-027	\$411.00	\$411.00
47353	28	3247-056-028	\$337.04	\$337.04

William S. Hart Union High School District  
Community Facilities District No. 99-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
47353	29	3247-056-029	\$561.14	\$411.00
47353	30	3247-056-030	\$527.64	\$337.04
47353	31	3247-056-031	\$495.96	\$411.00
47353	32	3247-056-032	\$490.00	\$266.00
47353	33	3247-056-033	\$435.62	\$337.04
47353	34	3247-056-034	\$411.00	\$411.00
47353	35	3247-056-035	\$348.01	\$337.04
47353	36	3247-056-036	\$411.00	\$411.00
47353	37	3247-056-037	\$411.00	\$411.00
47353	38	3247-056-038	\$331.43	\$266.00
47353	39	3247-056-039	\$483.61	\$411.00
47353	40	3247-056-040	\$411.00	\$411.00
47353	41	3247-056-041	\$397.55	\$337.04
47353	42	3247-056-042	\$411.00	\$411.00
47353	43	3247-056-043	\$411.00	\$411.00
47353	44	3247-056-044	\$411.00	\$411.00
47353	45	3247-056-045	\$411.00	\$411.00
47353	46	3247-056-046	\$337.04	\$337.04
47353	47	3247-056-047	\$411.00	\$411.00
47353	48	3247-056-048	\$411.00	\$411.00
47353	49	3247-056-049	\$411.00	\$411.00
47353	50	3247-056-050	\$337.04	\$337.04
47353	51	3247-056-051	\$411.00	\$411.00
47353	52	3247-056-052	\$411.00	\$411.00
47353	53	3247-056-053	\$411.00	\$411.00
47353	54	3247-056-054	\$337.04	\$337.04
47353	55	3247-056-055	\$411.00	\$411.00
47353	56	3247-056-056	\$411.00	\$411.00
47353	3	3247-056-058	\$926.40	\$411.00
47353	4	3247-056-059	\$641.64	\$337.04
47353	5	3247-056-060	\$984.09	\$411.00
47353	6	3247-056-061	\$448.35	\$411.00
47354	1	3247-057-001	\$319.40	\$254.40
47354	2	3247-057-002	\$312.40	\$312.40
47354	3	3247-057-003	\$287.50	\$190.60
47354	4	3247-057-004	\$312.40	\$312.40
47354	5	3247-057-005	\$287.50	\$254.40
47354	6	3247-057-006	\$312.40	\$312.40
47354	7	3247-057-007	\$287.50	\$190.60
47354	8	3247-057-008	\$312.40	\$312.40
47354	9	3247-057-009	\$287.50	\$254.40
47354	10	3247-057-010	\$287.50	\$190.60

William S. Hart Union High School District  
Community Facilities District No. 99-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
47354	11	3247-057-011	\$312.40	\$312.40
47354	12	3247-057-012	\$335.60	\$254.40
47354	13	3247-057-013	\$559.75	\$190.60
47354	14	3247-057-014	\$459.55	\$312.40
47354	15	3247-057-015	\$312.40	\$312.40
47354	16	3247-057-016	\$273.60	\$254.40
47354	17	3247-057-017	\$287.50	\$190.60
47354	18	3247-057-018	\$312.40	\$312.40
47354	19	3247-057-019	\$287.50	\$254.40
47354	20	3247-057-020	\$312.40	\$312.40
47354	21	3247-057-021	\$287.50	\$190.60
47354	22	3247-057-022	\$287.50	\$254.40
47354	23	3247-057-023	\$312.40	\$312.40
47354	24	3247-057-024	\$287.50	\$190.60
47354	25	3247-057-025	\$287.50	\$254.40
47354	26	3247-057-026	\$345.25	\$312.40
47354	27	3247-057-027	\$257.50	\$254.40
47354	28	3247-057-028	\$312.40	\$312.40
47354	29	3247-057-029	\$262.50	\$254.40
47354	30	3247-057-030	\$312.40	\$312.40
47354	31	3247-057-031	\$262.50	\$254.40
47354	32	3247-057-032	\$312.40	\$312.40
47354	33	3247-057-033	\$262.50	\$190.60
47354	34	3247-057-034	\$312.40	\$312.40
47354	35	3247-057-035	\$262.50	\$254.40
47354	36	3247-057-036	\$312.40	\$312.40
47354	37	3247-057-037	\$267.90	\$254.40
47354	38	3247-057-038	\$273.20	\$254.40
47354	39	3247-057-039	\$312.40	\$312.40
47354	40	3247-057-040	\$324.05	\$312.40
47354	41	3247-057-041	\$274.10	\$254.40
47354	42	3247-057-042	\$312.40	\$312.40
47354	43	3247-057-043	\$312.40	\$312.40
47354	44	3247-057-044	\$275.00	\$254.40
47354	45	3247-057-045	\$312.40	\$312.40
47354	46	3247-057-046	\$312.40	\$312.40
47354	47	3247-057-047	\$275.00	\$254.40
47354	48	3247-057-048	\$312.40	\$312.40
47354	49	3247-057-049	\$275.00	\$254.40
47354	50	3247-057-050	\$312.40	\$312.40
47354	51	3247-057-051	\$275.00	\$190.60
47354	52	3247-057-052	\$312.40	\$312.40

William S. Hart Union High School District  
Community Facilities District No. 99-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
47354	53	3247-057-053	\$312.40	\$312.40
47354	54	3247-057-054	\$312.40	\$312.40
47354	55	3247-057-055	\$312.40	\$312.40
47354	56	3247-057-056	\$251.25	\$190.60
47354	57	3247-057-057	\$254.40	\$254.40
47354	58	3247-057-058	\$312.40	\$312.40
47354	59	3247-057-059	\$254.40	\$254.40
47354	60	3247-057-060	\$251.45	\$190.60
47354	61	3247-057-061	\$312.40	\$312.40
47354	62	3247-057-062	\$254.40	\$254.40
52439	1	3247-057-063	\$266.25	\$254.40
52439	2	3247-057-064	\$275.00	\$254.40
52439	3	3247-057-065	\$312.40	\$312.40
52439	4	3247-057-066	\$275.00	\$254.40
52439	5	3247-057-067	\$312.40	\$312.40
52439	6	3247-057-068	\$275.00	\$254.40
52439	7	3247-057-069	\$312.40	\$312.40
52439	8	3247-057-070	\$275.00	\$254.40
52439	9	3247-057-071	\$312.40	\$312.40
52439	10	3247-057-072	\$275.00	\$254.40
52439	11	3247-057-073	\$312.40	\$312.40
52439	12	3247-057-074	\$260.35	\$254.40
52439	13	3247-057-075	\$312.40	\$312.40
52439	14	3247-057-076	\$620.20	\$254.40
52439	15	3247-057-077	\$529.40	\$312.40
52439	16	3247-057-078	\$290.20	\$254.40
52439	17	3247-057-079	\$350.25	\$312.40
52439	18	3247-057-080	\$287.50	\$254.40
52439	19	3247-057-081	\$287.50	\$254.40
52439	20	3247-057-082	\$312.40	\$312.40
52439	21	3247-057-083	\$287.50	\$254.40
52439	22	3247-057-084	\$312.40	\$312.40
52439	23	3247-057-085	\$287.50	\$254.40
52439	24	3247-057-086	\$287.50	\$254.40
52439	25	3247-057-087	\$312.40	\$312.40
52439	26	3247-057-088	\$287.50	\$254.40
52439	27	3247-057-089	\$314.45	\$312.40
52439	28	3247-057-090	\$312.40	\$312.40
52439	29	3247-057-091	\$250.00	\$190.60
52439	30	3247-057-092	\$312.40	\$312.40
52439	31	3247-057-093	\$254.40	\$254.40
52439	32	3247-057-094	\$312.40	\$312.40



William S. Hart Union High School District  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
52441	1	3247-058-001	\$254.40	\$254.40
52441	2	3247-058-002	\$312.40	\$312.40
52441	3	3247-058-003	\$312.40	\$312.40
52441	4	3247-058-004	\$254.40	\$254.40
52441	5	3247-058-005	\$312.40	\$312.40
52441	6	3247-058-006	\$312.40	\$312.40
52441	7	3247-058-007	\$269.50	\$254.40
52441	8	3247-058-008	\$312.40	\$312.40
52441	9	3247-058-009	\$305.25	\$254.40
52441	10	3247-058-010	\$312.40	\$312.40
52441	11	3247-058-011	\$305.25	\$254.40
52441	12	3247-058-012	\$312.40	\$312.40
52441	13	3247-058-013	\$305.25	\$254.40
52441	14	3247-058-014	\$312.40	\$312.40
52441	15	3247-058-015	\$312.40	\$312.40
52441	16	3247-058-016	\$305.20	\$190.60
52441	17	3247-058-017	\$296.50	\$254.40
52441	18	3247-058-018	\$702.40	\$312.40
52441	19	3247-058-019	\$606.80	\$254.40
52441	20	3247-058-020	\$631.50	\$312.40
52441	21	3247-058-021	\$293.60	\$254.40
52441	22	3247-058-022	\$312.40	\$312.40
52441	23	3247-058-023	\$302.50	\$254.40
52441	24	3247-058-024	\$302.50	\$254.40
52441	25	3247-058-025	\$312.40	\$312.40
52441	26	3247-058-026	\$302.50	\$254.40
52441	27	3247-058-027	\$312.40	\$312.40
52441	28	3247-058-028	\$302.50	\$254.40
52441	29	3247-058-029	\$312.40	\$312.40
52441	30	3247-058-030	\$302.50	\$190.60
52441	31	3247-058-031	\$312.40	\$312.40
52440	1	3247-059-001	\$411.00	\$411.00
52440	2	3247-059-002	\$411.00	\$411.00
52440	3	3247-059-003	\$337.04	\$337.04
52440	4	3247-059-004	\$411.00	\$411.00
52440	5	3247-059-005	\$411.00	\$411.00
52440	6	3247-059-006	\$411.00	\$411.00
52440	7	3247-059-007	\$337.04	\$337.04
52440	8	3247-059-008	\$411.00	\$411.00
52440	9	3247-059-009	\$411.00	\$411.00
52440	10	3247-059-010	\$342.72	\$337.04
52440	11	3247-059-011	\$411.00	\$411.00

William S. Hart Union High School District  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
52440	12	3247-059-012	\$411.00	\$411.00
52440	13	3247-059-013	\$354.24	\$337.04
52440	14	3247-059-014	\$411.00	\$411.00
52440	19	3247-059-019	\$454.19	\$411.00
52440	20	3247-059-020	\$373.63	\$337.04
52440	21	3247-059-021	\$426.31	\$411.00
52440	22	3247-059-022	\$465.04	\$411.00
52440	23	3247-059-023	\$411.00	\$411.00
52440	24	3247-059-024	\$478.87	\$411.00
52440	25	3247-059-025	\$380.69	\$337.04
52440	26	3247-059-026	\$411.00	\$411.00
52440	27	3247-059-027	\$411.00	\$411.00
52440	28	3247-059-028	\$411.00	\$411.00
52440	29	3247-059-029	\$411.00	\$411.00
52440	30	3247-059-030	\$337.04	\$337.04
52440	31	3247-059-031	\$411.00	\$411.00
52440	32	3247-059-032	\$411.00	\$411.00
52440	33	3247-059-033	\$411.00	\$411.00
52440	34	3247-059-034	\$422.89	\$411.00
52440	35	3247-059-035	\$366.03	\$337.04
52440	36	3247-059-036	\$474.96	\$411.00
52440	37	3247-059-037	\$488.68	\$411.00
52440	38	3247-059-038	\$411.00	\$411.00
52440	39	3247-059-039	\$443.44	\$411.00
52440	40	3247-059-040	\$411.00	\$411.00
52440	41	3247-059-041	\$411.00	\$411.00
52440	42	3247-059-042	\$428.46	\$337.04
52440	43	3247-059-043	\$360.90	\$337.04
52440	44	3247-059-044	\$411.00	\$411.00
52440	45	3247-059-045	\$411.00	\$411.00
52440	15	3247-059-047	\$411.00	\$411.00
52440	16	3247-059-048	\$411.00	\$411.00
52440	17	3247-059-049	\$429.39	\$411.00
52440	18	3247-059-050	\$411.00	\$411.00
47355	1	3247-060-001	\$466.46	\$449.98
47355	2	3247-060-002	\$449.98	\$449.98
47355	3	3247-060-003	\$461.44	\$449.98
47355	4	3247-060-004	\$449.98	\$449.98
47355	5	3247-060-005	\$449.98	\$449.98
47355	6	3247-060-006	\$449.98	\$449.98
47355	7	3247-060-007	\$449.98	\$449.98
47355	8	3247-060-008	\$0.00	\$0.00

William S. Hart Union High School District  
Community Facilities District No. 99-1  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
47355	9	3247-060-009	\$619.96	\$449.98
47355	10	3247-060-010	\$559.98	\$449.98
47355	11	3247-060-011	\$770.77	\$449.98
47355	12	3247-060-012	\$788.35	\$449.98
47355	13	3247-060-013	\$723.35	\$449.98
47355	14	3247-060-014	\$716.41	\$449.98
47355	15	3247-060-015	\$728.90	\$449.98
47355	16	3247-060-016	\$453.12	\$449.98
47355	17	3247-060-017	\$516.42	\$449.98
47355	18	3247-060-018	\$560.59	\$449.98
47355	19	3247-060-019	\$535.77	\$449.98
47355	20	3247-060-020	\$523.97	\$449.98
47355	21	3247-060-021	\$477.79	\$449.98
47355	22	3247-060-022	\$449.98	\$449.98
47355	23	3247-060-023	\$449.98	\$449.98
47355	24	3247-060-024	\$578.25	\$449.98
47355	25	3247-060-025	\$628.29	\$449.98
47355	26	3247-060-026	\$545.79	\$449.98
47355	27	3247-060-027	\$532.76	\$449.98
47355	28	3247-060-028	\$527.21	\$449.98
47355	29	3247-060-029	\$515.57	\$449.98
47355	30	3247-060-030	\$510.48	\$449.98
47355	31	3247-060-031	\$507.16	\$449.98
47355	32	3247-060-032	\$496.29	\$449.98
47355	33	3247-060-033	\$485.34	\$449.98
47355	34	3247-060-034	\$474.47	\$449.98
47355	35	3247-060-035	\$505.16	\$449.98
47355	36	3247-060-036	\$492.21	\$449.98
47355	37	3247-060-037	\$479.25	\$449.98
47355	38	3247-060-038	\$466.30	\$449.98
47355	39	3247-060-039	\$522.35	\$449.98
47355	40	3247-060-040	\$486.81	\$449.98
47355	41	3247-060-041	\$478.25	\$449.98
47355	42	3247-060-042	\$449.98	\$449.98
47355	43	3247-060-043	\$449.98	\$449.98
47355	44	3247-060-044	\$449.98	\$449.98
47355	45	3247-060-045	\$449.98	\$449.98
47355	46	3247-060-046	\$449.98	\$449.98
47355	47	3247-060-047	\$449.98	\$449.98
47355	48	3247-060-048	\$449.98	\$449.98
47355	49	3247-060-049	\$449.98	\$449.98
47355	50	3247-060-050	\$449.98	\$449.98

William S. Hart Union High School District  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
47355	51	3247-060-051	\$449.98	\$449.98
47355	52	3247-060-052	\$449.98	\$449.98
47355	53	3247-060-053	\$449.98	\$449.98
47355	54	3247-060-054	\$449.98	\$449.98
47355	55	3247-060-055	\$449.98	\$449.98
47355	56	3247-060-056	\$449.98	\$449.98
47355	57	3247-060-057	\$449.98	\$449.98
47355	58	3247-060-058	\$449.98	\$449.98
47355	59	3247-060-059	\$449.98	\$449.98
47355	60	3247-060-060	\$449.98	\$449.98
47355	61	3247-060-061	\$449.98	\$449.98
47355	62	3247-060-062	\$449.98	\$449.98
52442	1	3247-061-001	\$775.78	\$449.98
52442	2	3247-061-002	\$655.66	\$449.98
52442	3	3247-061-003	\$661.98	\$449.98
52442	5	3247-061-005	\$773.93	\$449.98
52442	6	3247-061-006	\$677.79	\$449.98
52442	7	3247-061-007	\$782.33	\$449.98
52442	8	3247-061-008	\$536.38	\$449.98
52442	9	3247-061-009	\$529.45	\$449.98
52442	10	3247-061-010	\$671.16	\$449.98
52442	11	3247-061-011	\$495.91	\$449.98
52442	12	3247-061-012	\$463.83	\$449.98
52442	13	3247-061-013	\$530.99	\$449.98
52442	14	3247-061-014	\$512.25	\$449.98
52442	15	3247-061-015	\$449.98	\$449.98
52442	16	3247-061-016	\$634.84	\$449.98
52442	17	3247-061-017	\$641.01	\$449.98
52442	18	3247-061-018	\$698.99	\$449.98
52442	19	3247-061-019	\$687.35	\$449.98
52442	20	3247-061-020	\$815.80	\$449.98
52442	21	3247-061-021	\$1,103.15	\$449.98
52442	22	3247-061-022	\$716.57	\$449.98
52442	23	3247-061-023	\$490.12	\$449.98
52442	24	3247-061-024	\$557.82	\$449.98
52442	25	3247-061-025	\$756.04	\$449.98
52442	26	3247-061-026	\$648.03	\$449.98
52442	27	3247-061-027	\$639.62	\$449.98
52442	28	3247-061-028	\$706.08	\$449.98
52442	29	3247-061-029	\$745.09	\$449.98
52442	30	3247-061-030	\$698.91	\$449.98
52442	31	3247-061-031	\$674.55	\$449.98

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
52442	32	3247-061-032	\$612.79	\$449.98
52442	33	3247-061-033	\$583.65	\$449.98
52442	34	3247-061-034	\$559.44	\$449.98
52442	35	3247-061-035	\$534.69	\$449.98
52442	36	3247-061-036	\$516.18	\$449.98
52442	37	3247-061-037	\$497.60	\$449.98
52442	38	3247-061-038	\$480.18	\$449.98
52442	39	3247-061-039	\$468.00	\$449.98
52442	40	3247-061-040	\$456.59	\$449.98
52442	41	3247-061-041	\$449.98	\$449.98
52442	42	3247-061-042	\$480.95	\$449.98
52442	43	3247-061-043	\$470.70	\$449.98
52442	44	3247-061-044	\$470.70	\$449.98
52442	45	3247-061-045	\$470.70	\$449.98
52442	46	3247-061-046	\$470.70	\$449.98
52442	47	3247-061-047	\$470.70	\$449.98
52442	48	3247-061-048	\$470.70	\$449.98
52442	49	3247-061-049	\$470.70	\$449.98
52442	50	3247-061-050	\$470.70	\$449.98
52442	51	3247-061-051	\$470.70	\$449.98
52442	52	3247-061-052	\$470.70	\$449.98
52442	53	3247-061-053	\$470.70	\$449.98
52442	54	3247-061-054	\$470.70	\$449.98
52442	55	3247-061-055	\$470.70	\$449.98
52442	56	3247-061-056	\$449.98	\$449.98
52442	57	3247-061-057	\$449.98	\$449.98
44471	15	3247-061-058	\$1,336.42	\$449.98
44471	16	3247-061-059	\$1,336.42	\$449.98
44471	17	3247-061-063	\$1,336.42	\$449.98
44471	18	3247-061-064	\$2,056.03	\$449.98
44471	23	3247-064-001	\$4,122.34	\$449.98
44471	24	3247-064-007	\$2,549.48	\$449.98
44471	25	3247-064-008	\$2,508.36	\$449.98
44471	26	3247-064-010	\$2,045.75	\$449.98
44471	27	3247-064-012	\$3,197.13	\$449.98
52442	4	3247-064-013	\$532.92	\$449.98
44471	28	3247-065-001	\$13,271.69	\$449.98
44471	29	3247-065-002	\$901.52	\$449.98
44471	30	3247-065-003	\$672.69	\$449.98

William S. Hart Union High School District  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
44471	31	3247-065-004	\$1,644.83	\$449.98

Total Parcels	376
Total Taxable Parcels	375
Total Maximum Annual Special Tax	\$219,603.34
Total Assigned Special Tax	\$139,987.98