

**Community Facilities  
District No. 2015-1  
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

# Table of Contents

<b>Introduction</b>	<b>1</b>
<b>I. CFD Background</b>	<b>3</b>
A. Location	3
B. Formation	3
C. Bonds	4
<b>II. Fiscal Year 2020/2021 Annual Special Tax</b>	<b>6</b>
A. Special Tax Levy	6
B. Annual Special Tax Collections and Delinquencies	7
<b>III. Fund and Account Activity and Balances</b>	<b>8</b>
A. Fiscal Agent Accounts	8
B. Sources and Uses of Funds	9
<b>IV. Senate Bill 165</b>	<b>10</b>
A. Authorized Facilities	10
B. 2017 Special Tax Bonds	12
C. Special Taxes	14
D. Pooled Special Tax Accounts	15
<b>V. Special Tax Requirement</b>	<b>16</b>
A. Special Tax Requirement	16
B. Administrative Expense Budget	18
<b>VI. Special Tax Classification</b>	<b>20</b>
A. Developed Property	20
<b>VII. Fiscal Year 2021/2022 Special Tax Levy</b>	<b>21</b>

Exhibit A – Rate and Method of Apportionment

Exhibit B – CFD Boundary Map

Exhibit C – Assessor's Parcel Maps

Exhibit D – 2017 Special Tax Bonds Debt Service Schedule

Exhibit E – Delinquent Annual Special Tax Report

Exhibit F – Summary of Transactions for Fiscal Agent Accounts

Exhibit G – Annual Special Tax Roll for Fiscal Year 2021/2022

# Introduction

Community Facilities District No. 2015-1 (“CFD No. 2015-1”) 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. 2015-1 is authorized under the Act to finance certain 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. 2015-1 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 Fiscal Agent Agreement, dated January 1, 2017, 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. 2015-1 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. 2015-1.



## **Section IV – Senate Bill 165**

Section IV provides information required under Senate Bill 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. 2015-1 for Fiscal Year 2020/2021.

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

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 2015-1 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. 2015-1.

## **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 Special Tax Requirement.

# I. CFD Background

This Section provides background information regarding the formation of CFD No. 2015-1 and the bonds issued to fund the Authorized Facilities

## A. Location

CFD No. 2015-1 is generally located south of Plum Canyon Road, north of Newhall Ranch Road, and both east and west of Golden Valley Road, which intersects the property in the City of Santa Clarita (“City”) within the County of Los Angeles (“County”). For reference, the boundary map of CFD No. 2015-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

## B. Formation

CFD No. 2015-1 was formed and established by the School District on July 22, 2015 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. 2015-1, and a landowner election at which the qualified electors of CFD No. 2015-1 authorized CFD No. 2015-1 to incur bonded indebtedness in an amount not to exceed \$35,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2015-1 was also formed in connection with a Community Facilities District Funding Agreement, dated June 17, 2015 (the “Funding Agreement”), by and between the School District, and Synergy-Brookfield LLC, Et Al. (“Master Developer”). In addition, CFD No. 2015-1 may also finance the acquisition or construction of certain school facilities and improvements to be owned and operated by the Saugus Union School District (“Saugus USD”), in accordance with a Joint Community Facilities Agreement (“JCFA”) dated as of July 22, 2015 by and among the School District, the Master Developer and Saugus USD, certain water and power facilities and improvements to be owned and operated by the City of Los Angeles, Department of Water and Power (“LADWP”), in accordance with JCFA dated as of July 20, 2016 by and

among the School District, the Master Developer and LADWP, certain sanitation facilities and improvements to be owned and operated by the Santa Clarita Valley Sanitation District (“Sanitation District”), in accordance with JCFA dated as of July 20, 2016 by and among the School District, the Master Developer and Sanitation District and certain flood control facilities and improvements to be owned and operated by the County Flood Control District (“LACFCD”), in accordance with JCFA dated as of July 20, 2016 by and among the School District, the Master Developer and LACFCD.

The table below provides information related to the formation of CFD No. 2015-1.

**Board Actions Related to  
Formation of CFD No. 2015-1**

<b>Resolution</b>	<b>Board Meeting Date</b>	<b>Resolution No.</b>
Resolution of Intention	June 17, 2015	14/15-74
Resolution to Incur Bonded Indebtedness	June 17, 2015	14/15-75
Resolution of Necessity	July 22, 2015	15/16-9
Resolution Calling Election	July 22, 2015	15/16-8
Ordinance Levying Special Taxes	August 19, 2015	2015-1

A Notice of Special Tax Lien was recorded in the real property records of the County on August 21, 2015, as Document No. 2015-1030069 on all property within CFD No. 2015-1.

## **C. Bonds**

### **1. 2017 Special Tax Bond**

On February 15, 2017, the 2017 Special Tax Bonds (“Bonds”) were issued by CFD No. 2015-1 in the amount of \$24,930,000. The Bonds were issued for the purpose of financing Authorized Facilities of CFD No. 2015-1, pursuant to the Resolution of Intention (“ROI”). The Bonds were issued for the purpose of (i) financing the acquisition, construction and completion of certain facilities and improvements to be owned and operated by the School District and other public agencies, (ii) funding a

debt service reserve fund for the Bonds, (iii) funding a capitalized interest with respect to the Bonds for a limited period, (iv) funding initial administrative expenses with respect to the Community Facilities District, and (v) paying certain costs of issuing the Bonds. The Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated January 1, 2017 (“FAA”), and the Act. For more information regarding the use of the Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

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

Each Fiscal Year, CFD No. 2015-1 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 below.

**Fiscal Year 2020/2021  
Annual Special Tax Levy**

<b>Tax Class</b>	<b>Building Square Footage</b>	<b>Number of Units/Acres</b>	<b>Assigned Special Tax Rate</b>	<b>Total Special Taxes</b>
1	< 1,899	39 Units	\$2,205.10	\$85,998.83
2	1,900 – 2,099	0 Units	\$2,281.50	0.00
3	2,100 – 2,299	77 Units	\$2,357.92	181,559.54
4	2,300 – 2,499	118 Units	\$2,458.68	290,124.24
5	2,500 – 2,699	0 Units	\$2,787.46	0.00
6	2,700 – 2,899	38 Units	\$3,116.26	118,417.78
7	2,900 – 3,099	1 Units	\$3,176.90	3,176.90
8	3,100 – 3,299	46 Units	\$3,237.52	148,925.92
9	3,300 – 3,499	56 Units	\$3,772.94	211,284.44
10	3,500 – 3,699	32 Units	\$3,809.52	121,904.64
11	3,700 – 3,899	45 Units	\$4,089.36	184,021.20
12	3,900 – 4,099	20 Units	\$4,241.74	84,834.75
13	> 4,099	22 Units	\$4,371.16	96,165.52
<i>Developed Property</i>		494 Units	N/A	\$1,526,413.76
<i>Undeveloped Property</i>		0.00 Acres	\$0.00 per Acre	\$0.00
<b>Total</b>				<b>\$1,526,413.76</b>



## B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2015-1, 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 year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

### CFD No. 2015-1 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
2016/2017	\$529,289.58	8	\$515,668.85	\$13,620.73	2.57%	\$0.00	0.00%
2017/2018	1,053,414.84	6	1,040,304.84	13,110.00	1.24%	0.00	0.00%
2018/2019	1,466,899.22	8	1,451,015.88	15,883.34	1.08%	1,965.27	0.13%
2019/2020	1,496,487.04	12	1,481,990.71	14,496.33	0.97%	339.61	0.02%
2020/2021	1,526,409.86	9	1,511,893.60	14,516.26	0.95%	14,516.26	0.95%

### 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 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2015-1.

#### A. Fiscal Agent Accounts

Funds and accounts associated with the 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 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
Administrative Expense Fund	1526373I	\$4,944.50
Saugus Facilities Account	1526373K	6,529,245.80
Interest Fund	1526373B	11,831.78
Principal Fund	1526373C	0.11
Letter of Credit Fund (Christopher Homes)	1526373O	22.63
Sanitation District Facilities Account	1526373N	0.00
Reserve Fund	1526373D	2,202,907.01
School Facilities Account	1526373E	762,362.92
LADWP Facilities Account	1526373L	0.00
LAFCO Facilities Account	1526373M	0.00
Special Tax Fund	1526373A	157,190.11
Surplus School Facilities Fund	1526373S	2.70
<b>Total</b>		<b>\$9,668,507.56</b>

## B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2015-1 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. 2015-1 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	1,520,000.00
Investment Earnings	19,431.80
<b>Total</b>	<b>\$1,539,431.80</b>
Uses	
Interest Payments	(\$1,179,993.76)
Principal Payments	(100,000.00)
Authorized Facilities	(979,714.62)
Transfer to the 2018 Lease Revenue Bond Custodial Account	(188,113.46)
Administrative Expenses	(14,962.06)
<b>Total</b>	<b>(\$2,462,783.90)</b>

## IV. Senate Bill 165

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

### A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), CFD No. 2015-1 can only be used to fund the Authorized Facilities as outline at the time of formation. The following is an excerpt, which describes the Authorized Facilities, taken from the Resolution of Intention (“ROI”) to establish CFD No. 2015-1.

“Facilities” mean any school facility with an estimated useful life of five (5) years or longer, including sites and site improvements (including landscaping, access roadways, drainage, sidewalks and gutters, utility lines, playground areas and equipment), classrooms, recreational facilities, on-site office space at a school, central support and administrative facilities, interim housing and transportation facilities, including costs associated with the maintenance and operations of school facilities in accordance with the Act, needed by the School District in order to serve the student population to be generated as a result of development of the property within CFD No. 2015-1.

“Facilities” may also include any school facility with an estimated useful life of five (5) years or longer, including sites and site improvements (including landscaping, access roadways, drainage, sidewalks and gutters, utility lines, playground areas and equipment), classrooms, recreational facilities, on-site office space at a school, central support

and administrative facilities, interim housing and transportation facilities needed by the Saugus Union School District in order to serve the student population of the Saugus Union School District to be generated as a result of development of the property within CFD No. 2015-1.

“Facilities” may also include the following public facilities for the public agencies listed below:

The design, engineering, permitting, acquisition, construction, and installation of aqueduct and potable water transmission facilities, sewer and reclaimed water collection, transmission, treatment and disposal facilities, storm water transmission and collection, management and detention facilities and appurtenant facilities and related and incidental costs and expenses.

The foregoing facilities would be owned and operated by the LADWP, the Sanitation District and/or the County.

“Facilities” may also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to issuance and sale of any “debt”, as defined in Section 53317(d) of the Act, including underwriters’ discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 2015-1 and bond fiscal agent related to CFD No. 2015-1, and any such debt and all other incidental expenses. The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the County or any other governmental entity that will own and operate the same.

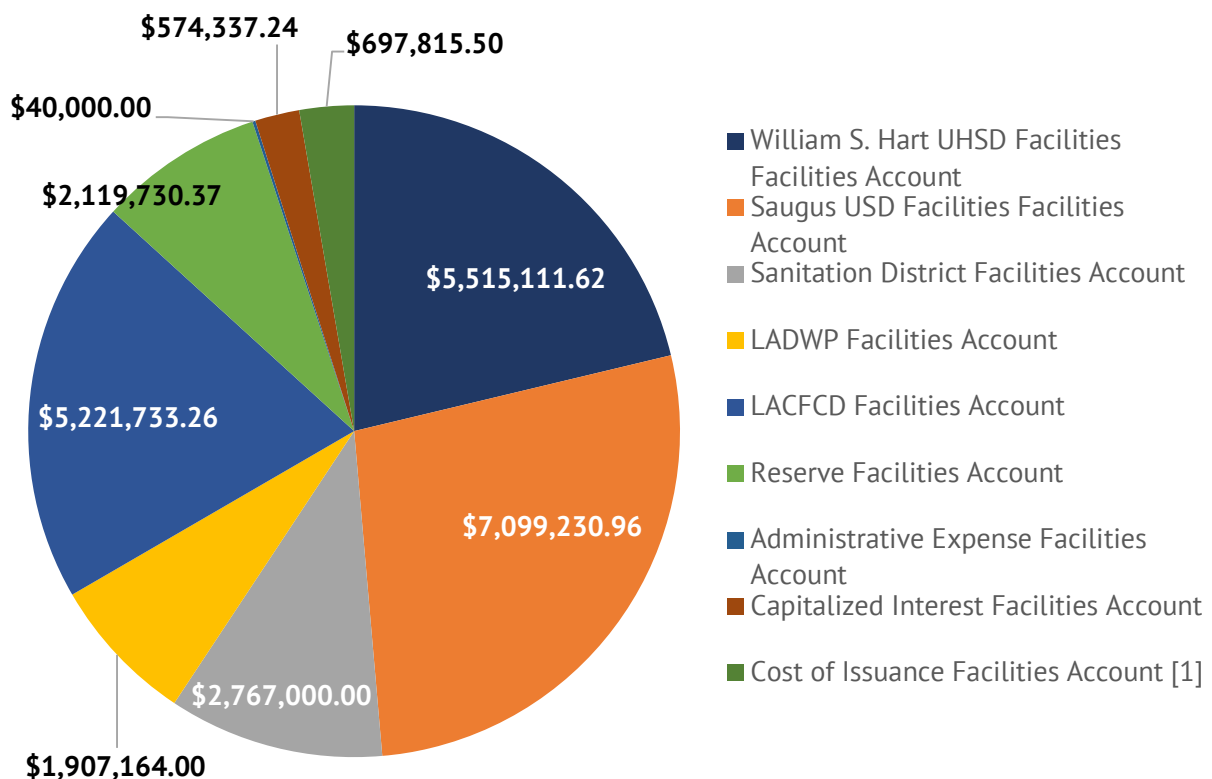


## B. 2017 Special Tax Bonds

### 1. Bond Proceeds

In accordance with the FAA, the total Bond proceeds of \$24,930,000 and the Net Original Issue Premium of \$1,012,122.95 were deposited into the funds and accounts as shown in the graph below.

**Bond Proceeds**



[1] Includes the Underwriter's Discount of \$332,815.50. The actual amount deposited in the Cost of Issuance Fund was \$365,000.00.

### 2. Construction Funds and Accounts

The tables on the next page present a detailed accounting of the initial Bond proceeds deposited and expended by CFD No. 2015-1 within the accounts created under the Fiscal Agent Agreement of the Bonds through June 30, 2021. For information for previously accrued and expended funds, please refer to previous Reports.

#### **Saugus Facilities Account**

<b>Initial Bond Deposit</b>	<b>\$7,099,230.96</b>
Previously Accrued	\$295,122.52
Previously Expended	0.00
<b>Balance as of June 30, 2020</b>	<b>\$7,394,353.48</b>
Accruals	\$1,877.92
Investment Earnings	\$1,877.92
Expenditures	(866,985.60)
Authorized Facilities	(\$866,985.60)
<b>Balance as of June 30, 2021</b>	<b>\$6,529,245.80</b>

#### **School Facilities Account**

<b>Initial Bond Deposit</b>	<b>\$5,515,111.62</b>
Previously Accrued	\$145,037.74
Previously Expended	(4,785,292.53)
<b>Balance as of June 30, 2020</b>	<b>\$874,856.83</b>
Accruals	\$235.11
Investment Earnings	\$235.11
Expenditures	(\$112,729.02)
Authorized Facilities	(\$112,729.02)
<b>Balance as of June 30, 2021</b>	<b>\$762,362.92</b>

The Bond funds deposited into the LADWP Facilities Account, LAFCD Facilities Account and the Sanitation Facilities Account have been fully expended and utilized on the Authorized Facilities of CFD No. 2015-1. For more information regarding the use of funds, please refer to previous Reports.

### C. Special Taxes

CFD No. 2015-1 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 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2015-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the Bonds. For information for previously accrued and expended funds, please refer to previous Reports.

#### Special Tax Fund

<b>Initial Bond Deposit</b>		<b>\$0.00</b>
Previously Accrued	\$3,661,780.32	
Previously Expended	(3,544,132.85)	
<b>Balance as of June 30, 2020</b>		<b>\$117,647.47</b>
Accruals		\$1,520,053.64
Special Tax Receipts	\$1,520,000.00	
Investment Earnings	53.64	
Expenditures		(\$1,480,511.00)
Transfer to Interest Account	(\$1,180,636.23)	
Transfer to Principal Account	(100,000.00)	
Transfer to Reserve Fund	(11,765.68)	
Transfer to Admin. Expense Fund	0.00	
Transfer to Surplus Fund	(188,109.09)	
<b>Balance as of June 30, 2021</b>		<b>\$157,190.11</b>

Pursuant to the FAA, any remaining funds in the Special Tax fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Surplus School Facilities Fund. Funds within the Surplus School Facilities Fund may be used for Authorized Facilities of the School District. For information for previously accrued and expended funds, please refer to previous Reports.

### Surplus School Facilities Fund

<b>Initial Bond Deposit</b>		<b>\$0.00</b>
Previously Accrued	\$571,173.52	
Previously Expended	(571,172.28)	
<b>Balance as of June 30, 2020</b>		<b>\$1.24</b>
Accruals		\$188,114.92
Transfer from Special Tax Fund	\$188,109.09	
Investment Earnings	5.83	
Expenditures		(\$188,113.46)
Transfer to the 2018 LRBs Custodial Account	(\$188,113.46)	
<b>Balance as of June 30, 2021</b>		<b>\$2.70</b>

#### D. Pooled Special Tax Accounts

On October 18, 2018, the School District issued the Lease Revenue Bonds in the amount of \$21,795,000 (“2018 LRBs”). The 2018 LRBs were issued to (i) fund the design, construction, renovation, improvement, furnishing, equipping, acquisition, delivery, and installation of new construction and modernization projects at certain schools in the School District, (ii) provide support facilities and land necessary for such facilities, (iii) purchase and deposit into the Reserve Fund a debt service reserve policy in an aggregate amount equal to the Reserve Requirement for the 2018 LRBs, (iv) pay the premium for a municipal bond insurance policy to secure the scheduled payment of the principal of and interest on the Insured Bonds, and (v) pay certain costs of issuing the 2018 LRBs.

Special Taxes remaining after all obligations are contributed towards Lease Payments of the 2018 LRBs. Any Special Taxes remaining after the satisfaction of the annual Lease Payments of the 2018 LRBs will be used to fund Authorized Facilities of the participating CFDs. The table below presents a detailed listing of the sources and uses of such remaining CFD Special Taxes through June 30, 2021.

### 2018 LRBs Custodial Account

<b>Initial Bond Deposit</b>		<b>\$0.00</b>
Previously Accrued	\$5,000,396.70	
Previously Expended	(3,028,251.95)	
<b>Balance as of June 30, 2020</b>		<b>\$1,972,144.75</b>
Accruals		\$561,857.66
Transfer from CFD No. 99-1 Residual Fund	\$24,507.76	
Transfer from CFD No. 2000-1 Residual Fund	60,466.32	
Transfer from CFD No. 2002-1 Residual Fund	147,915.67	
Transfer from CFD No. 2004-1 Residual Fund	96,611.41	
Transfer from CFD No. 2005-1 Residual Fund	44,068.08	
Transfer from CFD No. 2015-1 Surplus School	188,113.46	
Investment Earnings	174.96	
Expenditures		(\$915,266.45)
Transfer to the 2018 LRBs Revenue Fund	(\$912,766.45)	
Administrative Expenses	(2,500.00)	
<b>Balance as of June 30, 2021</b>		<b>\$1,618,735.96</b>



## V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 2015-1 based on the financial obligations for Fiscal Year 2021/2022.

### A. Special Tax Requirement

The Special Taxes of CFD No. 2015-1 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 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2015-1. The table on the following page shows the calculation of the Annual Special Tax Requirement for Fiscal Year 2021/2022.

### Annual Special Tax Requirement for CFD No. 2015-1

<b>Fiscal Year 2020/2021 Remaining Sources</b>		<b>\$910,915.60</b>
Balance of Special Tax Fund	\$157,190.11	
Balance of Interest Fund	11,831.78	
Balance of Principal Fund	0.11	
Anticipated Special Taxes	741,893.60	
<b>Fiscal Year 2020/2021 Remaining Obligations</b>		<b>(\$910,915.60)</b>
Administrative Expense Budget	(\$43,297.29)	
September 1, 2021 Interest Payment	(589,246.88)	
September 1, 2021 Principal Payment	(165,000.00)	
Direct Construction of Authorized Facilities	(113,371.43)	
<b>Fiscal Year 2020/2021 Surplus (Reserve Fund Draw)</b>		<b>\$0.00</b>
<b>Fiscal Year 2021/2022 Obligations</b>		<b>(\$1,556,940.82)</b>
Administrative Expense Budget	(\$44,163.23)	
Anticipated Special Tax Delinquencies <sup>[1]</sup>	(14,806.61)	
Transfer to Reserve Fund	(16,590.89)	
March 1, 2022 Interest Payment	(586,771.88)	
September 1, 2022 Interest Payment	(586,771.88)	
September 1, 2022 Principal Payment	(195,000.00)	
Direct Construction of Authorized Facilities	(112,836.33)	
<b>Fiscal Year 2021/2022 Annual Special Tax Requirement</b>		<b>\$1,556,940.82</b>

[1] Assumes the Fiscal Year 2020/2021 year end delinquency rate of 0.95%.

#### 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 following table.

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

<b>Administrative Expense</b>	<b>Budget</b>
District Staff and Expenses	\$23,489.73
Consultant/Trustee Expenses	15,500.00
County Tax Collection Fees	173.50
Contingency for Legal	5,000.00
<b>Total Expenses</b>	<b>\$44,163.23</b>

## VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2015-1 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. 2015-1.

### 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 Assessor's Parcel were created on or before January 1 of the prior year. According to the County Assessor, all property zoned for residential development within CFD No. 2015-1 has been built and completed. The table below the Special Tax classification for the Units and the year classified as developed within CFD No. 2015-1.

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

<b>Initial Tax Year</b>	<b>Land Use</b>	<b>Number of Units</b>
2016/2017	Developed Property	196
2017/2018	Developed Property	213
2018/2019	Developed Property	85
<b>Total</b>		<b>494</b>

## 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 Special Tax Requirement.

Based on the Special Tax Requirement listed in Section V, CFD No. 2015-1 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. 2015-1 can be found on the table below.

**Fiscal Year 2021/2022  
Annual Special Tax Levy**

<b>Tax Class</b>	<b>Building Square Footage</b>	<b>Number of Units/Acres</b>	<b>Assigned Special Tax Rate</b>	<b>Total Special Taxes</b>
1	< 1,899	39 Units	\$2,249.20	\$87,718.80
2	1,900 – 2,099	0 Units	\$2,327.12	0.00
3	2,100 – 2,299	77 Units	\$2,405.06	185,189.62
4	2,300 – 2,499	118 Units	\$2,507.86	295,927.48
5	2,500 – 2,699	0 Units	\$2,843.20	0.00
6	2,700 – 2,899	38 Units	\$3,178.58	120,786.04
7	2,900 – 3,099	1 Units	\$3,240.42	3,240.42
8	3,100 – 3,299	46 Units	\$3,302.28	151,904.88
9	3,300 – 3,499	56 Units	\$3,848.38	215,509.28
10	3,500 – 3,699	32 Units	\$3,885.72	124,343.04
11	3,700 – 3,899	45 Units	\$4,171.14	187,701.30
12	3,900 – 4,099	20 Units	\$4,326.56	86,531.20
13	> 4,099	22 Units	\$4,458.58	98,088.76
<i>Developed Property</i>		494 Units	N/A	\$1,556,940.82
<i>Undeveloped Property</i>		0.00 Acres	\$0.00 per Acre	\$0.00
<b>Total</b>				<b>\$1,556,940.82</b>



[https://calschools.sharepoint.com/cfs/unregulated/william s hart uhsd/developer revenue/cfd admin/cfd no. 2015-1/fy 2122/william s hart uhsd\\_cfd2015-1\\_fy20212022\\_specialtaxreport\\_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/william%20hart%20uhsd/developer%20revenue/cfd%20admin/cfd%20no.%202015-1/fy%202122/william%20hart%20uhsd_cfd2015-1_fy20212022_specialtaxreport_d1.docx)

# **Exhibit A**

## **Rate and Method of Apportionment**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF  
COMMUNITY FACILITIES DISTRICT NO. 2015-1  
OF THE WILLIAM S. HART UNION HIGH SCHOOL DISTRICT**

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels in Community Facilities District No. 2015-1 of the William S. Hart Union High School District ("School District") each Fiscal Year commencing in Fiscal Year 2016/2017, in an amount determined by the Board through the application of the Rate and Method of Apportionment of Special Taxes ("RMA") described below. All of the real property within the District (as defined below), unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**SECTION A  
DEFINITIONS**

For purposes of this RMA, the terms hereinafter set forth have the following meanings:

**"Acre" or "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 Administrator may rely on the land area shown on the applicable Final 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 the District related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of the District, and reasonable costs otherwise incurred in order to carry out the authorized purposes of the District including a proportionate amount of School District general administrative overhead related thereto.

**"Administrator"** means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

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

**"Approved Property"** means all Assessor's Parcels of Taxable Property that (i) are associated with a Lot in a Final Map that was recorded prior to the January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a building permit prior to the May 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**"Assessor's Parcel"** means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the District.

**"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 hereof.

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

**"Board"** means the Governing Board of the School District, or its trustees, acting as the Legislative Body of the District.

**"Bond Index"** means the national Bond Buyer Revenue 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 Standard & Poor's A+, as determined by the Board.

**"Bond Yield"** means the yield of the last series of Bonds issued, 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.

**"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.

**"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(s) for such Unit.

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

**"CFD Formation Agreement"** means the Community Facilities District Facilities Funding Agreement by and between School District and Synergy-Brookfield, LLC ET AL dated as of June 17, 2015, as it may be amended.

**"City"** means the City of Santa Clarita, California.

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

**"Developed Property"** means all Assessor's Parcels of Taxable Property for which building permit(s) 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, as determined reasonably by the Administrator.

**"District"** means Community Facilities District No. 2015-1 of the School District.

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

**"Final 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 Office of the County Recorder.

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

**"Land Use Class or Classes"** means the tax class classifications depicted in Table 1 for all Assessor's Parcels of Developed Property based on the Building Square Footage of such Assessor's Parcel.

**"Lot"** means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by such a Final Map upon which condominium units are entitled to be developed but for which a condominium plan or equivalent instrument has not been recorded, the number of Lots allocable to such legal lot for purposes of calculating the Backup Annual Special Tax applicable to such Final Map shall equal the number of Units which are approved to be constructed on such legal lot as reasonably determined by the Administrator.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, which can be levied by the District in any Fiscal Year on any Assessor's Parcel.

**"Net Taxable Acreage"** means the total Acreage of Developed Property expected to exist in the District after all Final 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 hereof.

**"Prepayment Administrative Fees"** means any fees or expenses of the School District or the District associated with the prepayment of the Annual 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 hereof.

**"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 Administrator, until the termination date specified in Section J, but in no event longer than 33 Fiscal Years. The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the 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 is equal for all applicable Assessor's Parcels. In the case of Developed Property subject to apportionment of the Annual Special Tax under Step Four of Section F, "Proportionately" shall mean that the quotient of (i) the Annual Special Tax less the Assigned Annual Special Tax divided by (ii) the Backup Annual Special Tax less the Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

**"Provisional Undeveloped Property"** means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to Section K, but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section K, as applicable.

**"Reserve Fund Credit"** means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment, no Reserve Fund Credit shall be given.

**"School District"** means the William S. Hart Union High School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

**"School Facilities Funding and Mitigation Agreement"** means the School Facilities Mitigation Agreement made and entered into as of June 7, 2005 by and among the School District and Synergy-Brookfield, LLC and recorded by the County of Los Angeles on July 18, 2007 as Document Number 20071703517, as amended from time to time.

**"Single Family Detached Dwelling Unit"** means a single family residence with no structural walls in common with any other dwelling unit, as defined in the School Facilities Funding and Mitigation Agreement.

**"Special Tax"** means any of the special taxes authorized to be levied by the District pursuant to the Act and this RMA.

**"Special Tax Requirement"** means the amount required in any Fiscal Year to pay (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, and (v) the collection or accumulation of funds for the acquisition or construction of school facilities and certain costs associated with the maintenance and operations of school facilities authorized by the District provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property, Undeveloped Property, or Provisional Undeveloped Property as set forth in Steps Two through Four of Section F, less (vi) any amount(s) available to pay 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 Special Tax Requirement the Administrator shall take into account the reasonably anticipated delinquent Special Taxes, provided that the amount included cannot cause the Annual Special Tax of an Assessor Parcel of Developed Property to increase by greater than ten percent (10%) of what would have otherwise been levied.

**"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 or Approved Property.

**"Unit"** means each separate residential dwelling unit, including but not limited to a single family attached or detached unit, condominium, an apartment unit, mobile home, or otherwise, excluding hotel and motels.

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

Each Fiscal Year, commencing with Fiscal Year 2016/2017, all Assessor's Parcels within the District shall be classified as either Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved Property, Undeveloped Property or Provisional Undeveloped Property. Developed Property shall be further assigned to a Land Use Class, according to Table 1 below, based on the Building Square Footage of each Unit.

**Table 1**

<b>Land Use Classification</b>	
<b>Land Use Class</b>	<b>Building Square Footage</b>
1	<1,900 sq. ft.
2	1,900 – 2,099 sq. ft.
3	2,100 – 2,299 sq. ft.
4	2,300 – 2,499 sq. ft.
5	2,500 – 2,699 sq. ft.
6	2,700 – 2,899 sq. ft.
7	2,900 – 3,099 sq. ft.
8	3,100 – 3,299 sq. ft.
9	3,300 – 3,499 sq. ft.
10	3,500 – 3,699 sq. ft.
11	3,700 – 3,899 sq. ft.
12	3,900 – 4,099 sq. ft.
13	>4,099 sq. ft.

**SECTION C**  
**MAXIMUM SPECIAL TAX RATE**

Prior to the issuance of Bonds, the Maximum Special Tax and Assigned Annual Special Tax on Developed Property, Approved Property, Undeveloped Property and Provisional Undeveloped Property may be reduced in accordance with and subject to the conditions set forth in this Section C without the need for any proceedings to make changes as permitted under the Act. If it is reasonably determined by the Administrator that the maximum tax burden in the District exceeds the School District's maximum tax burden objective set forth in the CFD Formation Agreement, the Maximum Special Tax and Assigned Annual Special Tax on Developed Property for a Land Use Class may be reduced. The Maximum Special Tax and Assigned Annual Special Tax may be reduced to the amount necessary to equal such maximum tax burden level with the written consent of the Administrator and without the need for any additional Board proceedings.

Furthermore, reductions in the Maximum Special Tax and Assigned Annual Special Tax for Developed Property for one or more Land Use Classes and the Maximum Special Tax and Assigned Annual Special Tax for Approved Property, Undeveloped Property and Provisional Undeveloped Property shall also be implemented as required under the terms of the CFD Formation Agreement.

The Maximum Special Tax and Assigned Annual Special Tax for Approved Property, Undeveloped Property and Provisional Undeveloped Property may also be reduced in accordance with the Maximum Special Tax reductions for Developed Property, if the Administrator reasonably determines that such reductions are necessary. Each Maximum Special Tax and Assigned Annual Special Tax reduction for a Land Use Class shall be calculated separately, as reasonably determined by the Administrator, and it shall not be required that such reduction be proportionate among Land Use Classes. The reductions permitted pursuant to this Section C shall be reflected in an amended notice of Special Tax lien which the School District shall cause to be recorded by executing a certificate in substantially the form attached herein as Exhibit A.

**1. Developed Property**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of the amount derived by the application of the (a) Assigned Annual Special Tax or (b) Backup Annual Special Tax.

**2. Approved Property**

The Maximum Special Tax for each Assessor's Parcel classified as Approved Property shall be derived by the application of the Assigned Annual Special Tax.

**3. Undeveloped Property**

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

**SECTION D  
ASSIGNED ANNUAL SPECIAL TAXES**

**1. Developed Property**

The Assigned Annual Special Tax for all Assessor's Parcels classified as Developed Property shall be determined in accordance with Table 3 below according to the Land Use Class of the Unit, subject to increases as described below.



**Table 3**

**Assigned Annual Special Tax for  
Developed Property  
Fiscal Year 2016/2017**

<b>Land Use Class</b>	<b>Building Square Footage</b>	<b>Assigned Annual Special Tax Rate</b>
1	<1,900 sq. ft.	\$2,037.17 per Unit
2	1,900 – 2,099 sq. ft.	\$2,107.76 per Unit
3	2,100 – 2,299 sq. ft.	\$2,178.35 per Unit
4	2,300 – 2,499 sq. ft.	\$2,271.45 per Unit
5	2,500 – 2,699 sq. ft.	\$2,575.19 per Unit
6	2,700 – 2,899 sq. ft.	\$2,878.94 per Unit
7	2,900 – 3,099 sq. ft.	\$2,934.96 per Unit
8	3,100 – 3,299 sq. ft.	\$2,990.98 per Unit
9	3,300 – 3,499 sq. ft.	\$3,485.61 per Unit
10	3,500 – 3,699 sq. ft.	\$3,519.42 per Unit
11	3,700 – 3,899 sq. ft.	\$3,777.94 per Unit
12	3,900 – 4,099 sq. ft.	\$3,918.71 per Unit
13	>4,099 sq. ft.	\$4,038.29 per Unit

Each July 1, commencing July 1, 2017, the Assigned Annual Special Tax shall be increased by two percent (2%) of the amount in effect the prior Fiscal Year.

**2. Approved Property, Undeveloped Property and Provisional Undeveloped Property**

The Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be \$30,427.95 per acre of Acreage. Each July 1, commencing July 1, 2017, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be increased by two percent (2%) of the amount in effect the prior Fiscal Year.

**SECTION E  
BACKUP ANNUAL SPECIAL TAX**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax.

**1. Calculation of the Backup Annual Special Tax Rate**

The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Map shall be the rate per Lot calculated in accordance with the following formula in Fiscal Year 2016/2017 or such later Fiscal Year in which such Final Map is created, subject to increases as described below:

$$B = (U \times A) / L$$

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot for the applicable Fiscal Year
- U = Assigned Annual Special Tax per Acre of Undeveloped Property in the Fiscal Year the calculation is performed
- A = Acreage of Taxable Property expected to exist in such Final Map at the time of calculation, as determined by the Administrator
- L = Number of Lots in the applicable Final Map at the time of calculation.

## 2. **Changes to a Final Map**

If the Final Map(s) described in the preceding paragraph are subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property changed or modified in each such Final Map shall be a rate per square foot of Acreage calculated as follows:

- a. Determine the total Backup Annual Special Tax revenue anticipated to apply to the changed or modified Assessor's Parcels prior to the change or modification.
- b. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property of the modified Assessor's Parcels, as reasonably determined by the Administrator.
- c. 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 that shall be applicable to the modified Assessor's Parcels, subject to increases as described below.

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

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

Commencing Fiscal Year 2016/2017 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes on all Taxable Property in accordance with the following steps:

**Step One:** The Annual Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

**Step Two:** If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

**Step Three:** If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

**Step Four:** If additional moneys are needed to satisfy the Special Tax Requirement after the third step has been completed, the Annual Special Tax on each Assessor's Parcel of Developed Property, whose Maximum Special Tax is the Backup Annual Special Tax, shall be increased Proportionately from the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

**Step Five:** If additional moneys are needed to satisfy the Special Tax Requirement after the fourth step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

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

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

The Annual Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Assigned Annual Special Tax shall provide the School District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

### **2. Special Tax Prepayment Calculation**

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

**3. Special Tax Prepayment Procedures and Limitations**

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of the District 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.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such 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 prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

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

**1. Partial Prepayment Times and Conditions**

The Annual Special Tax obligation of Assessor's Parcels of Taxable Property may be partially prepaid in increments of ten (10) units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcels at the time the Annual Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Assigned Annual Special Tax shall provide the District with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

**2. Partial Prepayment Calculation**

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

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

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

With respect to any Assessor's Parcel that is partially prepaid, the District shall indicate in the records of the District 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, excluding Provisional Undeveloped 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 Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

#### **SECTION I ANNUAL SPECIAL TAX REMAINDER**

In any Fiscal Year which the Annual Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of school facilities and certain costs associated with the maintenance and operations of school facilities in accordance with the Act, District proceedings, the CFD Formation Agreement and other applicable laws as determined by the Board.

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

The Annual Special Tax shall be levied for a term of thirty-three (33) Fiscal Years after the issuance of the last series of Bonds, provided that the Annual Special Tax shall not be levied later than Fiscal Year 2058/2059. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on the Bonds have been paid, (ii) all authorized facilities of the District have been acquired and all reimbursements have been paid, and (iii) all other obligations of the District have been satisfied.

#### **SECTION K EXEMPTIONS**

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by the State of California, federal or other local governments, (ii) used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) owned by a homeowners' association, (iv) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement, or (v) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 46.31 ("Minimum Taxable Acreage").

Notwithstanding the above, the Administrator or Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will be classified as Provisional Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

## **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 Administrator to be received by the Administrator not later than six (6) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. In order to be considered sufficient, any notice 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 only a portion of the Special Tax, (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why 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. The Administrator 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 decision 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 and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

## EXHIBIT A

### CERTIFICATE TO AMEND SPECIAL TAX

#### DISTRICT CERTIFICATE

1. Pursuant to Section C of the Rate and Method of Apportionment, Community Facilities District No. 2015-1 of the William S. Hart Union High School District ("District") hereby approves a reduction in the Assigned Annual Special Tax for Developed Property, Approved Property, Undeveloped Property, and Provisional Undeveloped Property within the District.
  - a. The information in Table 2 relating to the Fiscal Year 2016/2017 Assigned Annual Special Tax for Developed Property within the District shall be modified as follows:

**Table 2**  
**Assigned Annual Special Taxes for  
Developed Property**

Land Use Class	Building Square Footage	Assigned Annual Special Tax Rate
1	<1,900 sq. ft.	\$____.____ per Unit
2	1,900 – 2,099 sq. ft.	\$____.____ per Unit
3	2,100 – 2,299 sq. ft.	\$____.____ per Unit
4	2,300 – 2,499 sq. ft.	\$____.____ per Unit
5	2,500 – 2,699 sq. ft.	\$____.____ per Unit
6	2,700 – 2,899 sq. ft.	\$____.____ per Unit
7	2,900 – 3,099 sq. ft.	\$____.____ per Unit
8	3,100 – 3,299 sq. ft.	\$____.____ per Unit
9	3,300 – 3,499 sq. ft.	\$____.____ per Unit
10	3,500 – 3,699 sq. ft.	\$____.____ per Unit
11	3,700 – 3,899 sq. ft.	\$____.____ per Unit
12	3,900 – 4,099 sq. ft.	\$____.____ per Unit
13	>4,099 sq. ft.	\$____.____ per Unit

- b. The Fiscal Year 2016/2017 Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, and Provisional Undeveloped Property as adjusted annually pursuant to Section D.2 of the RMA shall be \$[\_\_\_\_\_] per acre.

Date: \_\_\_\_\_, 20\_\_\_\_

By: \_\_\_\_\_  
Administrator

# Exhibit B

## CFD Boundary Map



This page is part of your document - DO NOT DISCARD



**20150770753**



Pages:  
0003

Recorded/Filed in Official Records  
Recorder's Office, Los Angeles County,  
California

06/26/15 AT 01:35PM

FEES:	14.00
TAXES:	0.00
OTHER:	0.00
PAID:	14.00



LEADSHEET



201506263350039

00010786322



006924893

SEQ:  
01

DAR - Mail (Hard Copy)

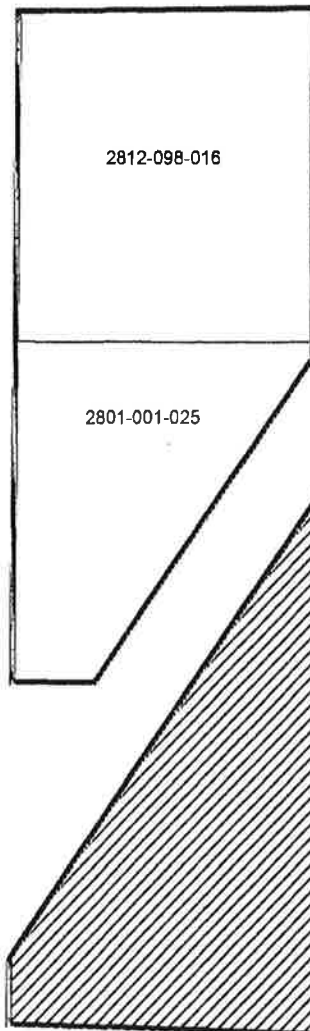


THIS FORM IS NOT TO BE DUPLICATED

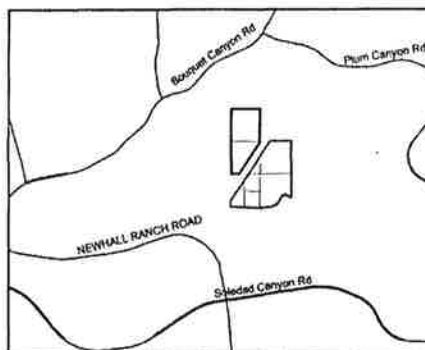
Sheet 1 of 2

PROPOSED BOUNDARIES OF  
WILLIAM S. HART UNION HIGH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2015-1  
LOS ANGELES COUNTY  
STATE OF CALIFORNIA

JUN 2 6 2015



Location Map



FILED  
AT REQUEST OF  
CITY CLERK  
35 MIN  
PAST 1 PM  
194  
ON BOOK  
AT PAGE 24-25  
OF ASSESSMENT MAPS  
LOS ANGELES COUNTY CA  
Registrar-Recorder/County Clerk  
DAKS BLANKS  
BY Date 11.10  
FEE \$ 3.00  
U.S. FEE CODE 20

## LEGEND

	Boundaries of Community Facilities District No. 2015-1
	Exhibit A
	Boundaries of Assessor's Parcel
nnnn-nnn-nnn	Assessor's Parcel Number

Reference is hereby made to the Assessor maps of the County of Los Angeles as of November 1, 2014 for an exact description of the lines and dimensions of each lot and parcel.

(1) Filed in the office of the Clerk of the Governing Board of the William S. Hart Union High School District this 17 day of June, 2015.

Maria Morales-Latin  
Clerk of the Governing Board, William S. Hart Union High School District, State of California

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2015-1 of the William S. Hart Union High School District, Los Angeles County, State of California, was approved by the Governing Board of the William S. Hart Union High School District at a regular meeting thereof, held on this 17 day of June, 2015 by its Resolution No. 14/15-76

Maria Morales-Latin  
Clerk of the Governing Board, William S. Hart Union High School District, State of California

(3) Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2015, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ m, in Book \_\_\_\_\_ of Maps of Assessment and Community Facilities Districts at Pages \_\_\_\_\_ and as Instrument No. \_\_\_\_\_ in the office of the County Recorder of Los Angeles County, State of California

County Recorder of Los Angeles County  
Dean C. Logan

Prepared by:  
Dolinka Group LLC

Sheet 2 of 2

EXHIBIT A  
PROPOSED BOUNDARIES OF  
WILLIAM S. HART UNION HIGH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2015-1  
LOS ANGELES COUNTY  
STATE OF CALIFORNIA

LEGAL DESCRIPTION

THE PORTION OF ASSESSOR'S PARCEL NUMBERS 2801-001-003, 2801-001-005, 2801-001-023, 2801-001-024 2801-001-025, AND 2801-001-026 BEING LOT NUMBERS 1 THROUGH 29 OF VESTING TRACT NO. 60258-01, SUCH TRACT MAP BEING RECORDED ON NOVEMBER 12, 2014 AS INSTRUMENT NUMBER 20141203405 IN BOOK 1380 AT PAGES 77 THROUGH 89 IN THE RECORDS OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

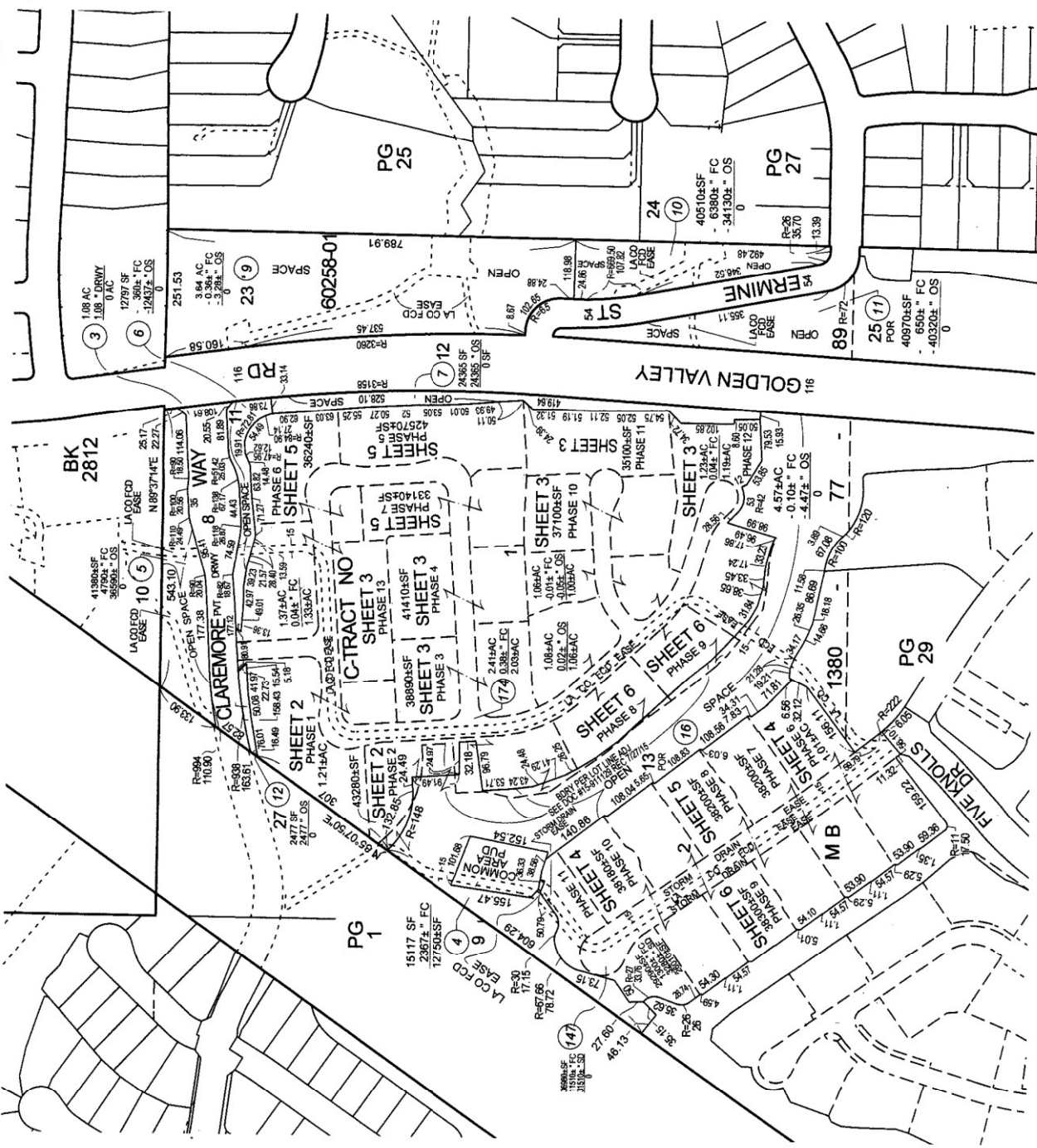


Reference is hereby made to the Assessor maps of the County of Los Angeles as of November 1, 2014 for an exact description of the lines and dimensions of each lot and parcel.

# **Exhibit C**

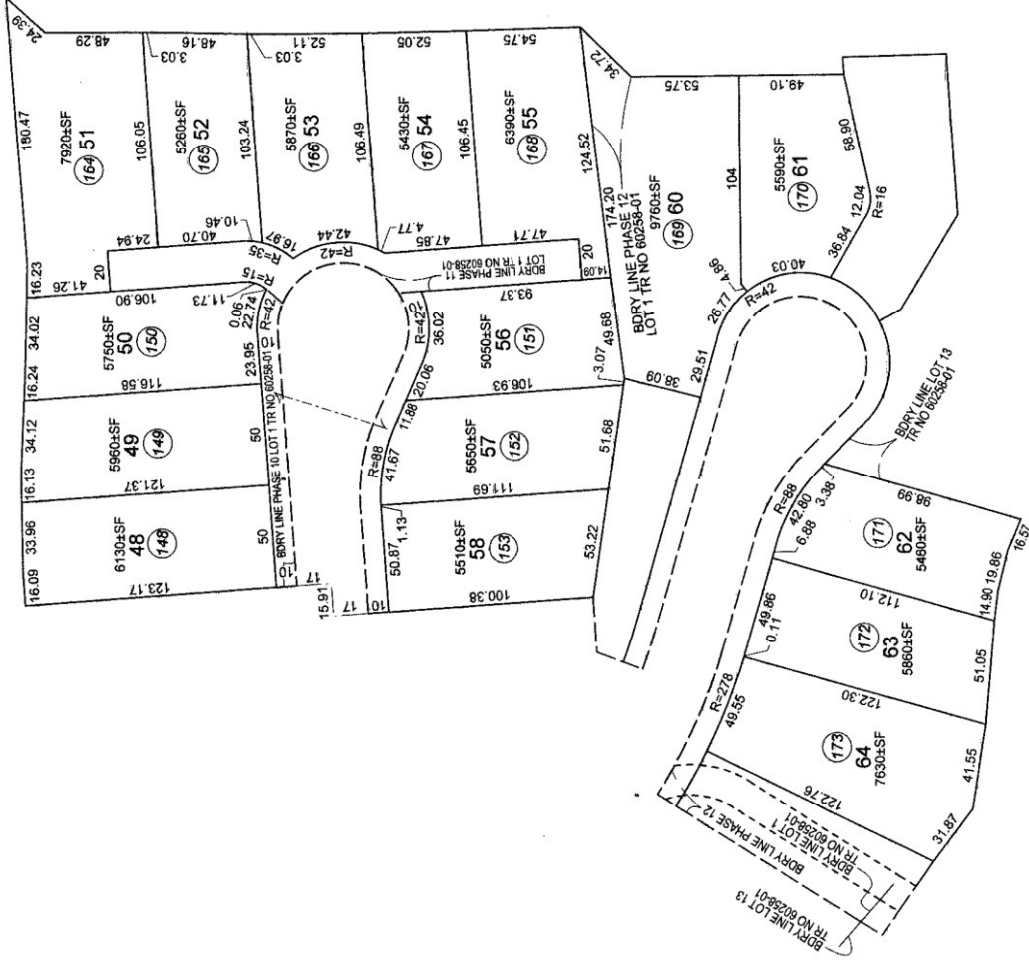
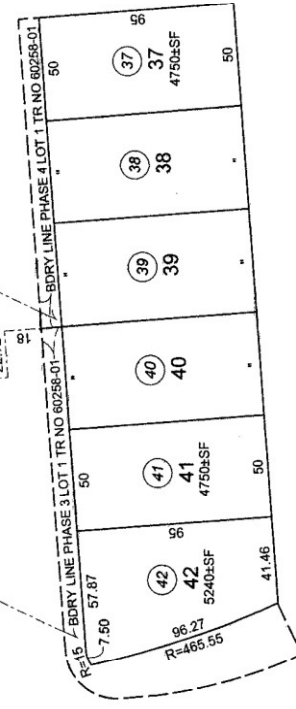
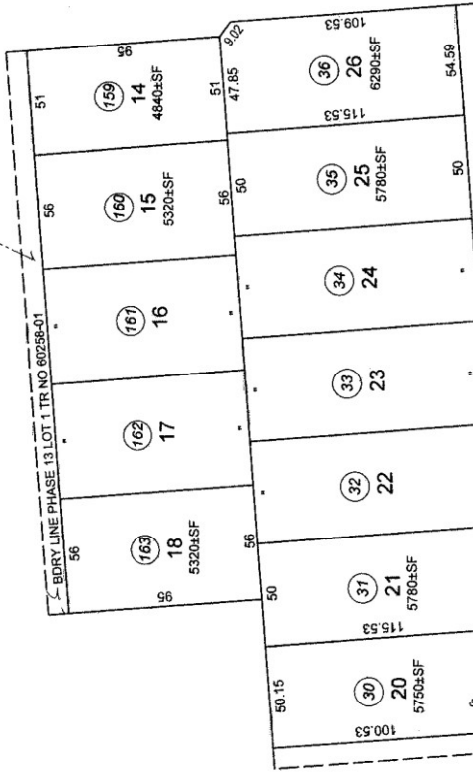
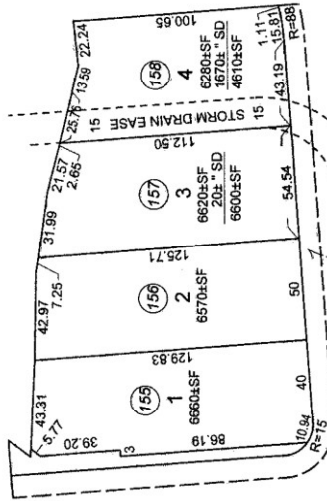
## **Assessor's Parcel Maps**

**MAPPING AND GIS  
SERVICES  
SCALE 1" = 200'**



Date Printed: 3/7/2018 1:42:18 PM  
Date Saved: 3/7/2018 1:42:11 PM

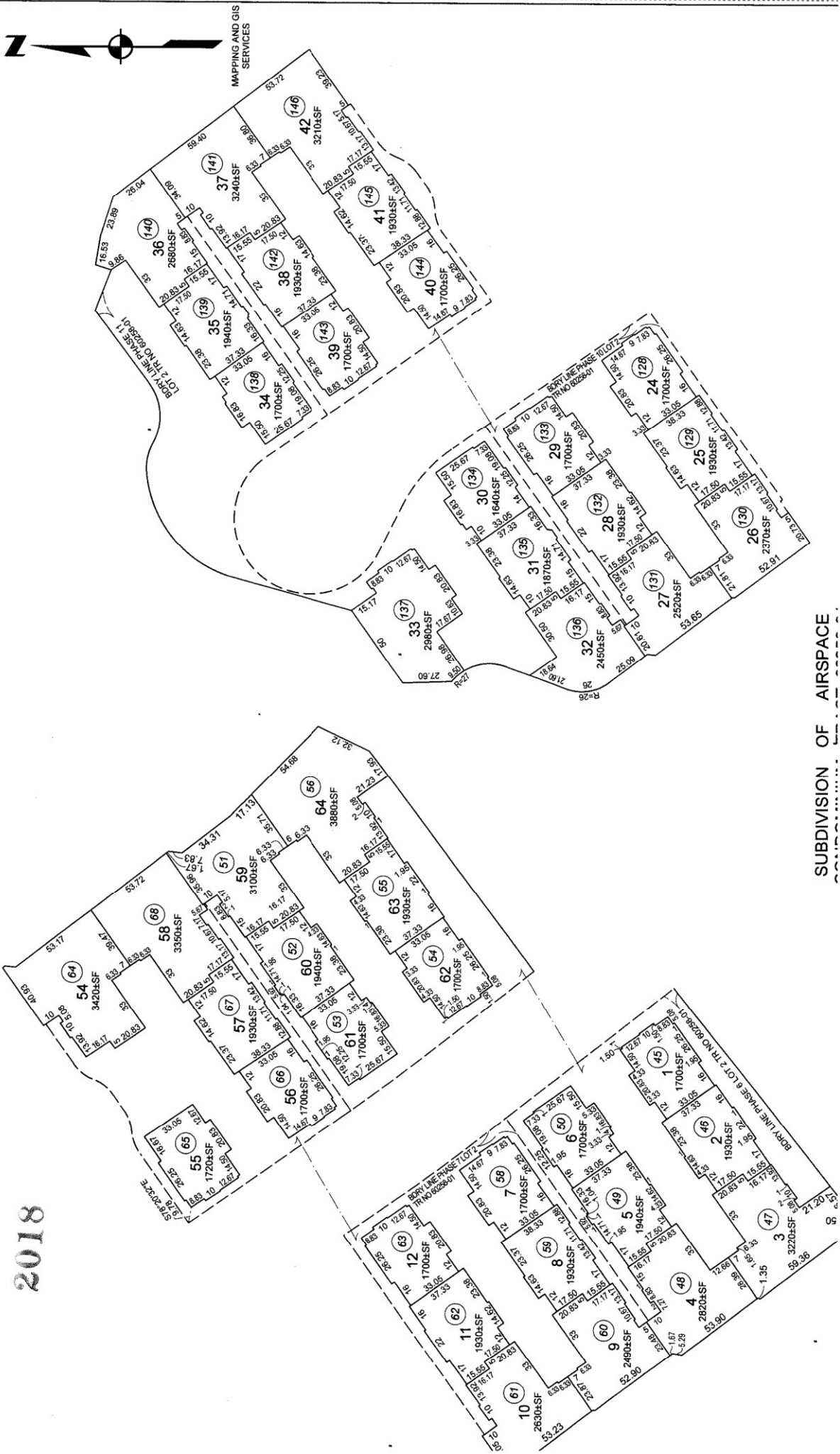




# SUBDIVISION OF AIRSPACE CONDOMINIUM TRACT 60258-01

FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATICALLY DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES

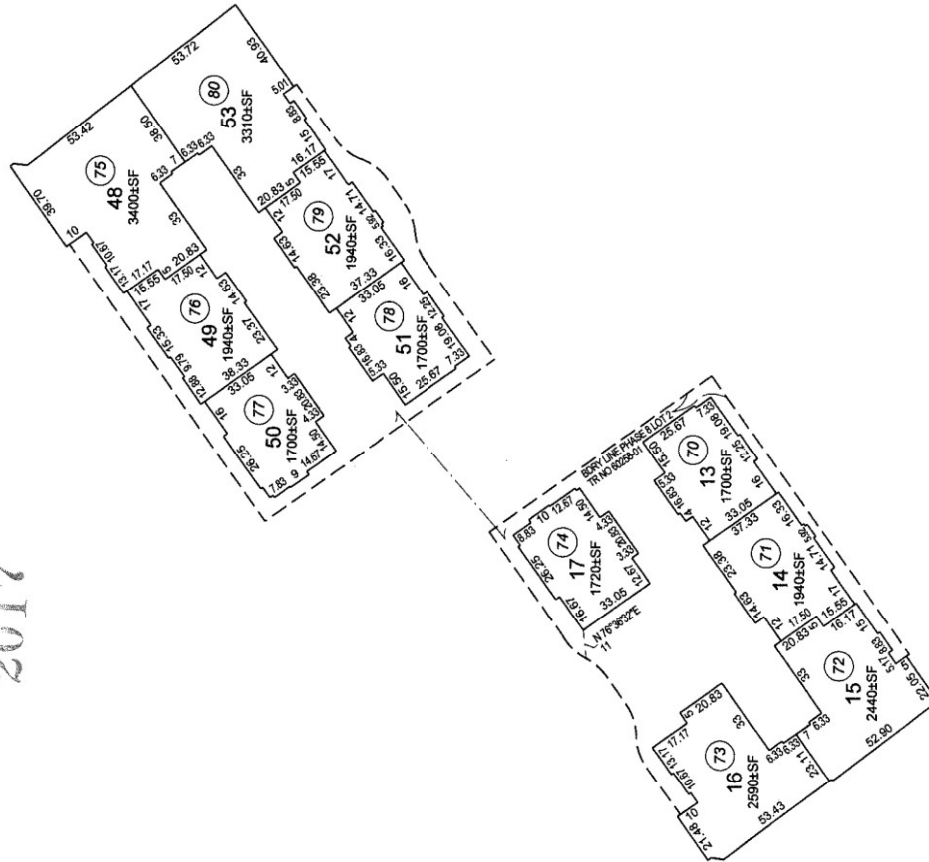
2018



SUBDIVISION OF AIRSPACE



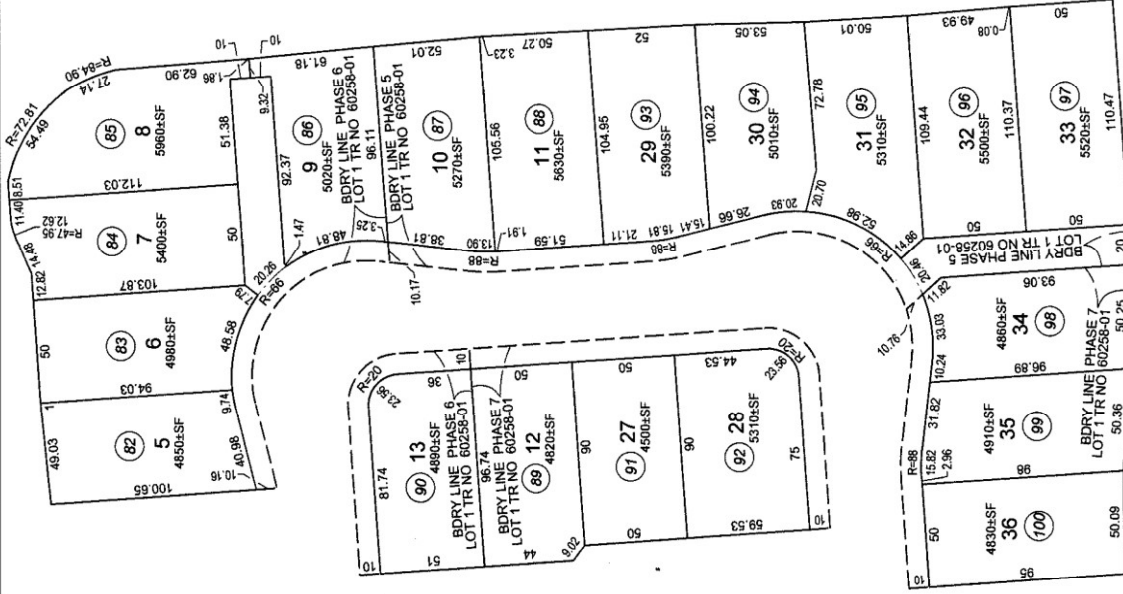
2017



SCALE 1" = 50'

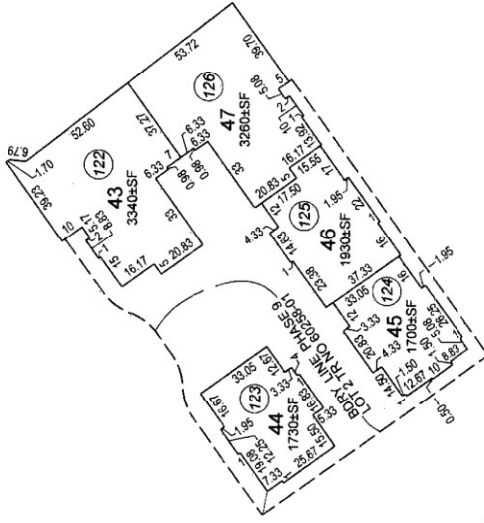
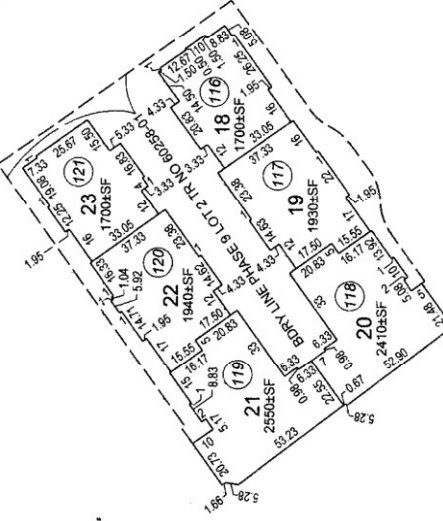
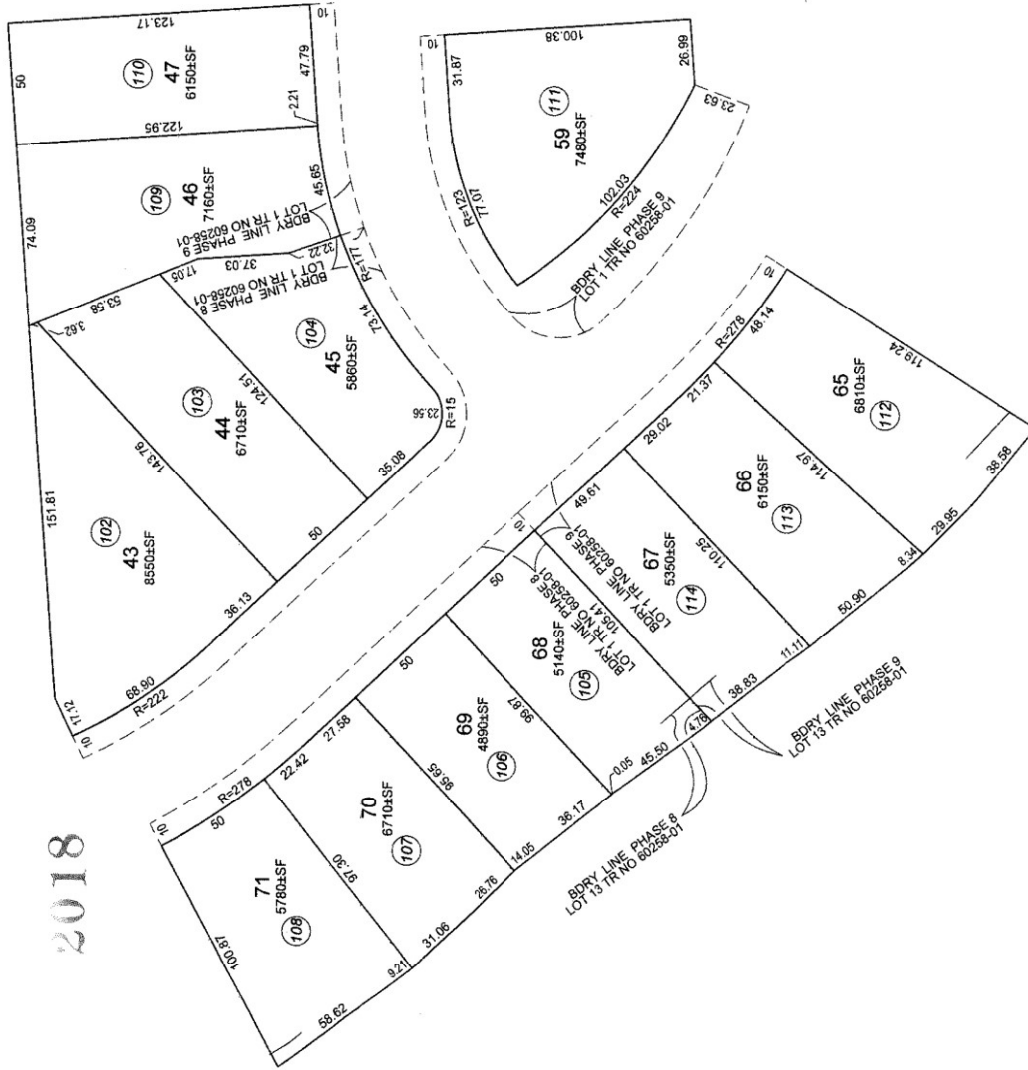
### SUBDIVISION OF AIRSPACE CONDOMINIUM TRACT NO 60258-01

FOR COMMON AREA SEE SHEET 1.  
SOME DIMENSIONS DO NOT BEAR IN THE RECORDED CONDOMINIUM PLAN.  
SOME DIMENSIONS ARE BASED ON THE RECORDED CONDOMINIUM PLAN.  
DIAGRAMMATICALLY DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES.



SCALE 1" = 60'

8102



**MAPPING AND GIS  
SERVICES**

SUBDIVISION OF AIRSPACE  
CONDOMINIUM TRACT NO 60258-01

SOME DIMENSIONS DO NOT BALANCE IN THE RECORDED CONDOMINIUM PLAN.  
DIAGRAMMATICS DEPICT THE LAND FOOTPRINTS OF EACH PARCEL AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES  
FOR COMMON AREA SEE SHEET 1.

SUBDIVISION OF AIRSPACE  
CONDOMINIUM TRACT NO 60258-01

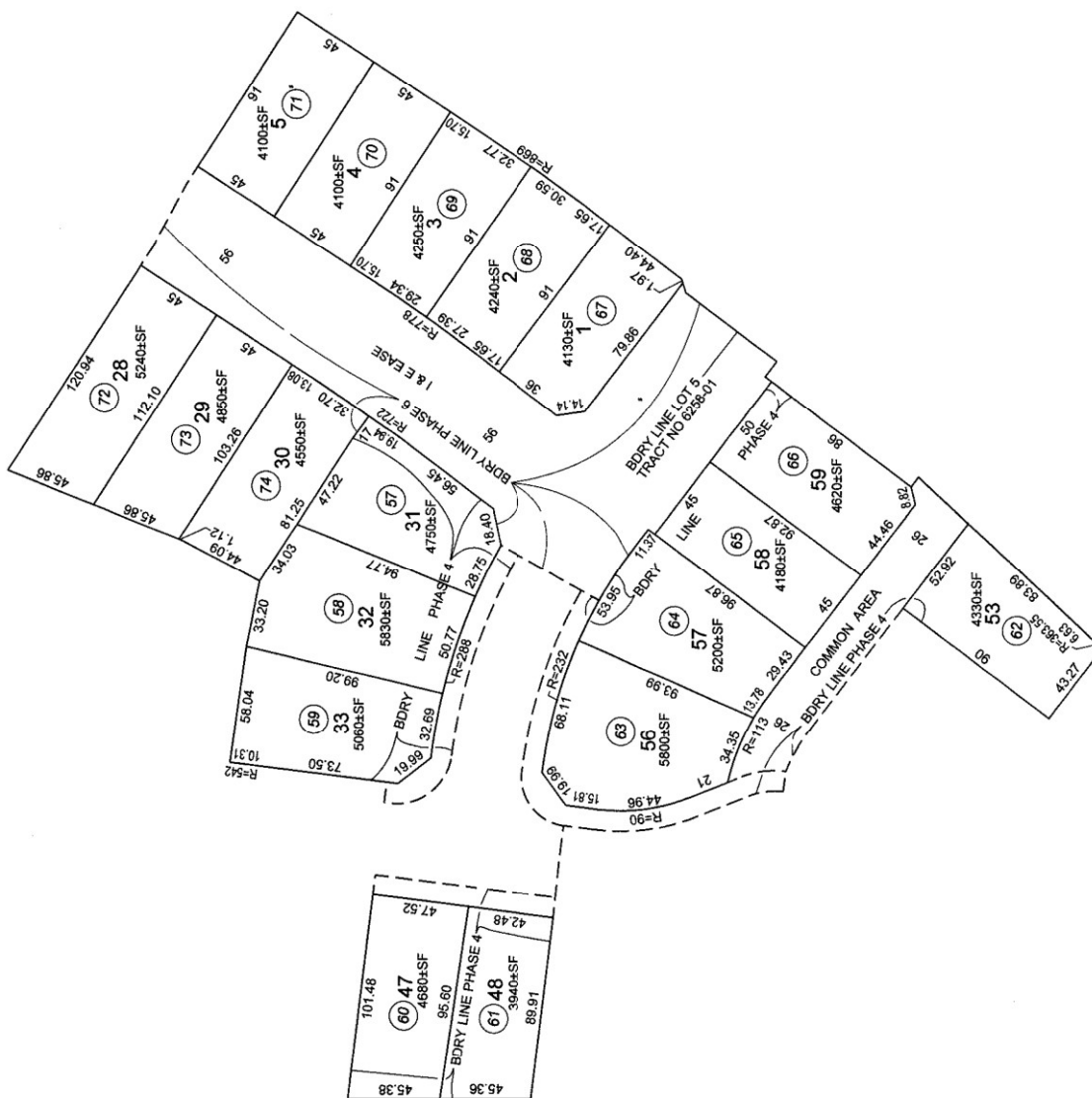
FOR COMMON AREA SEE SHEET 1.  
SOME DIMENSIONS DO NOT BALANCE IN THE RECORDED CONDOMINIUM PLAN.  
SOME DIMENSIONS ARE MISSING IN THE RECORDED CONDOMINIUM PLAN.  
DIAGRAMMATICS DEPICT THE LAND FOOTPRINTS OF EACH PARCEL AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES

Date Printed: 4/25/2017 6:54:15 AM  
Date Saved: 4/25/2017 6:53:55 AM





2016



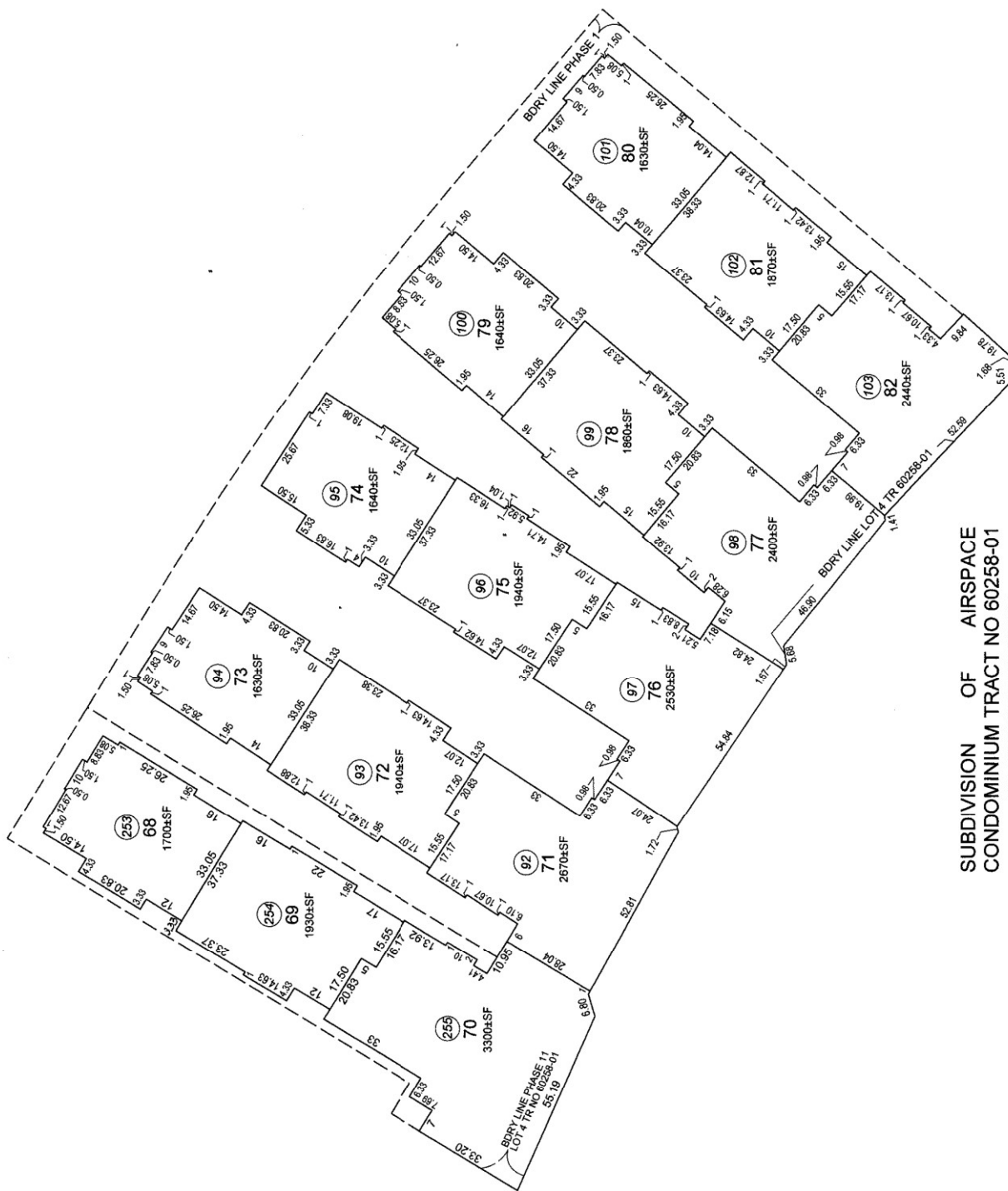
SUBDIVISION OF AIRSPACE  
CONDOMINIUM TRACT NO 60258-01

FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATICS DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES

2018

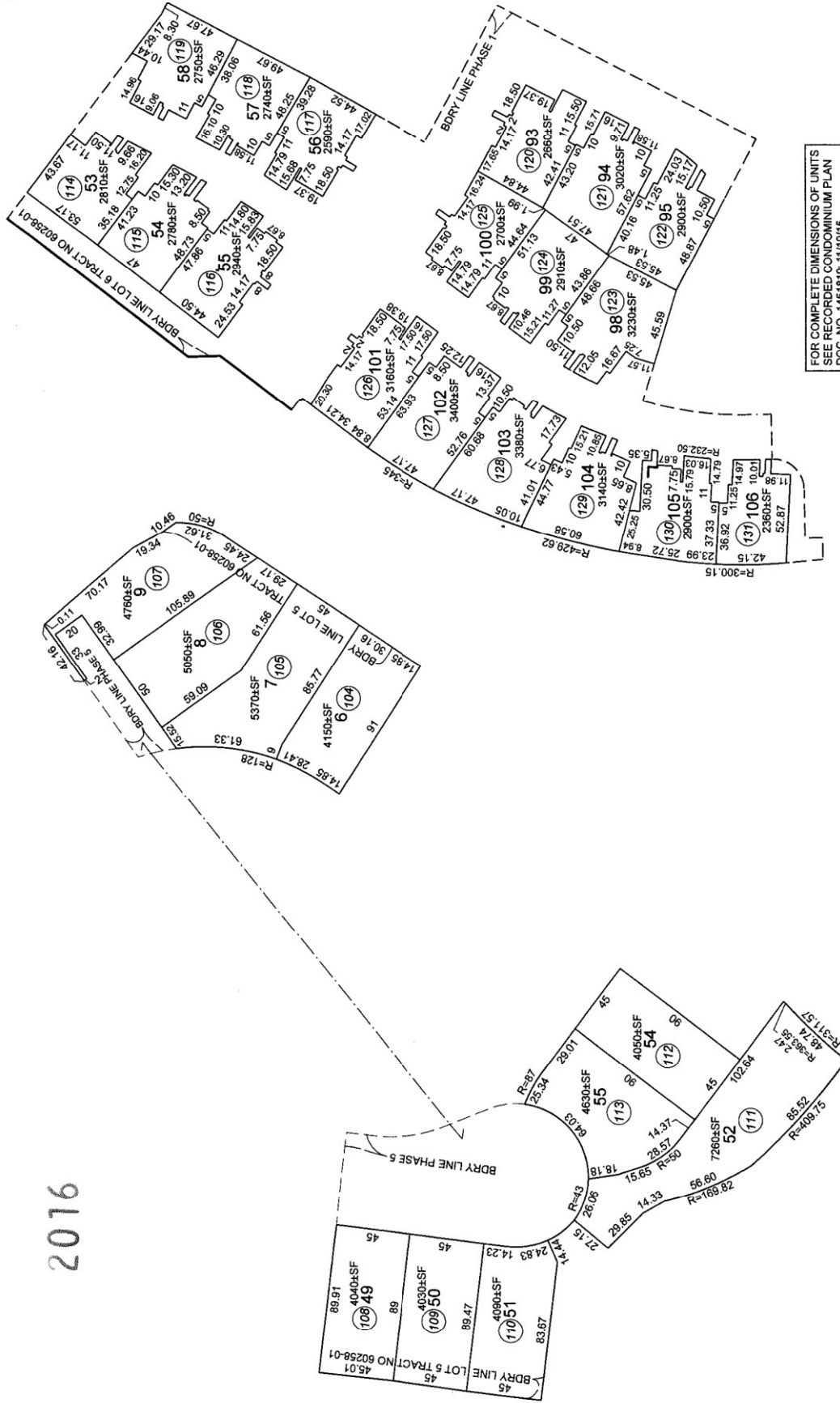


MAPPING AND GIS  
 SERVICES



SUBDIVISION OF AIRSPACE  
 CONDOMINIUM TRACT NO 60258-01  
 FOR COMMON AREA SEE SHEET 1

2016



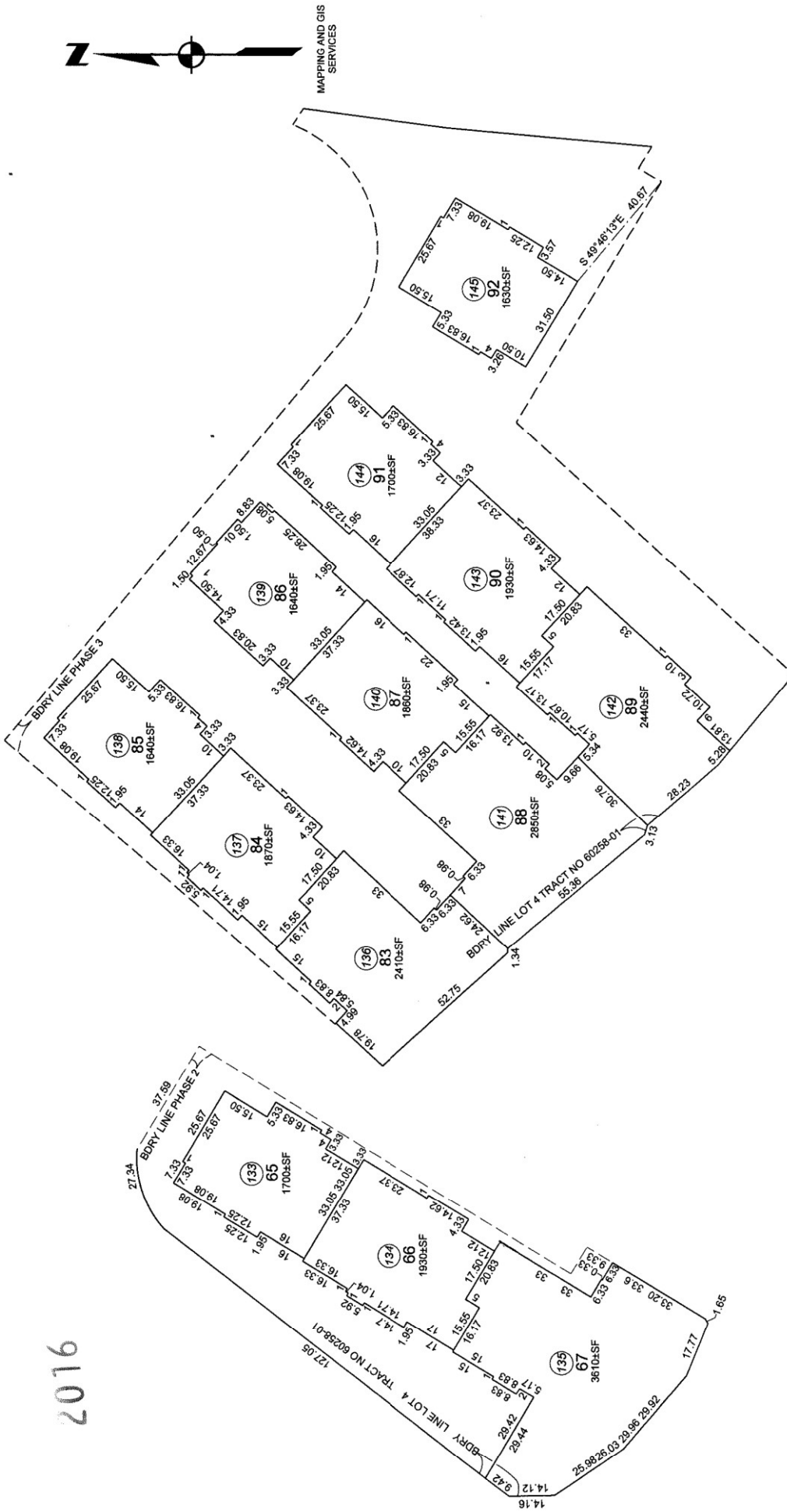
FOR COMPLETE DIMENSIONS OF UNITS  
SEE RECORDED CONDOMINIUM PLAN  
DOC. NO. 1451819, 11/19/15

# SUBDIVISION OF AIRSPACE CONDOMINIUM TRACT 60258-01

FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATICALLY DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES



2016



SUBDIVISION OF AIRSPACE  
CONDOMINIUM TRACT 60258-01

FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATICS DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES



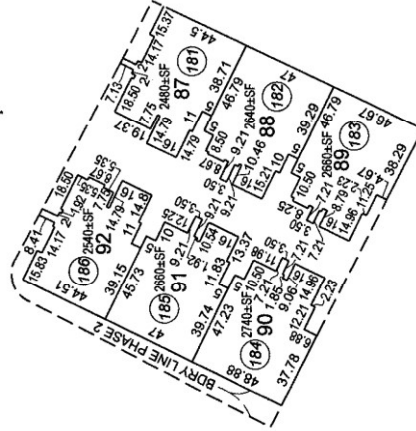
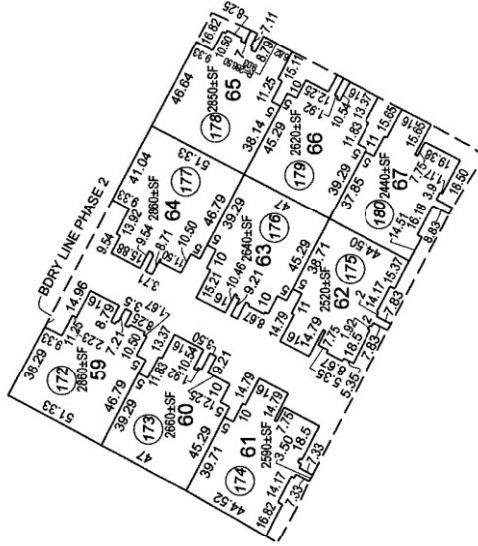
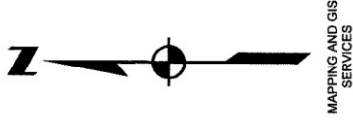
2017



# SUBDIVISION OF AIRSPACE CONDOMINIUM TRACT NO 60258-01

FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATICS DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES  
SEE RECORDED CONDOMINIUM PLAN FOR COMPLETE DIMENSION OF UNITS

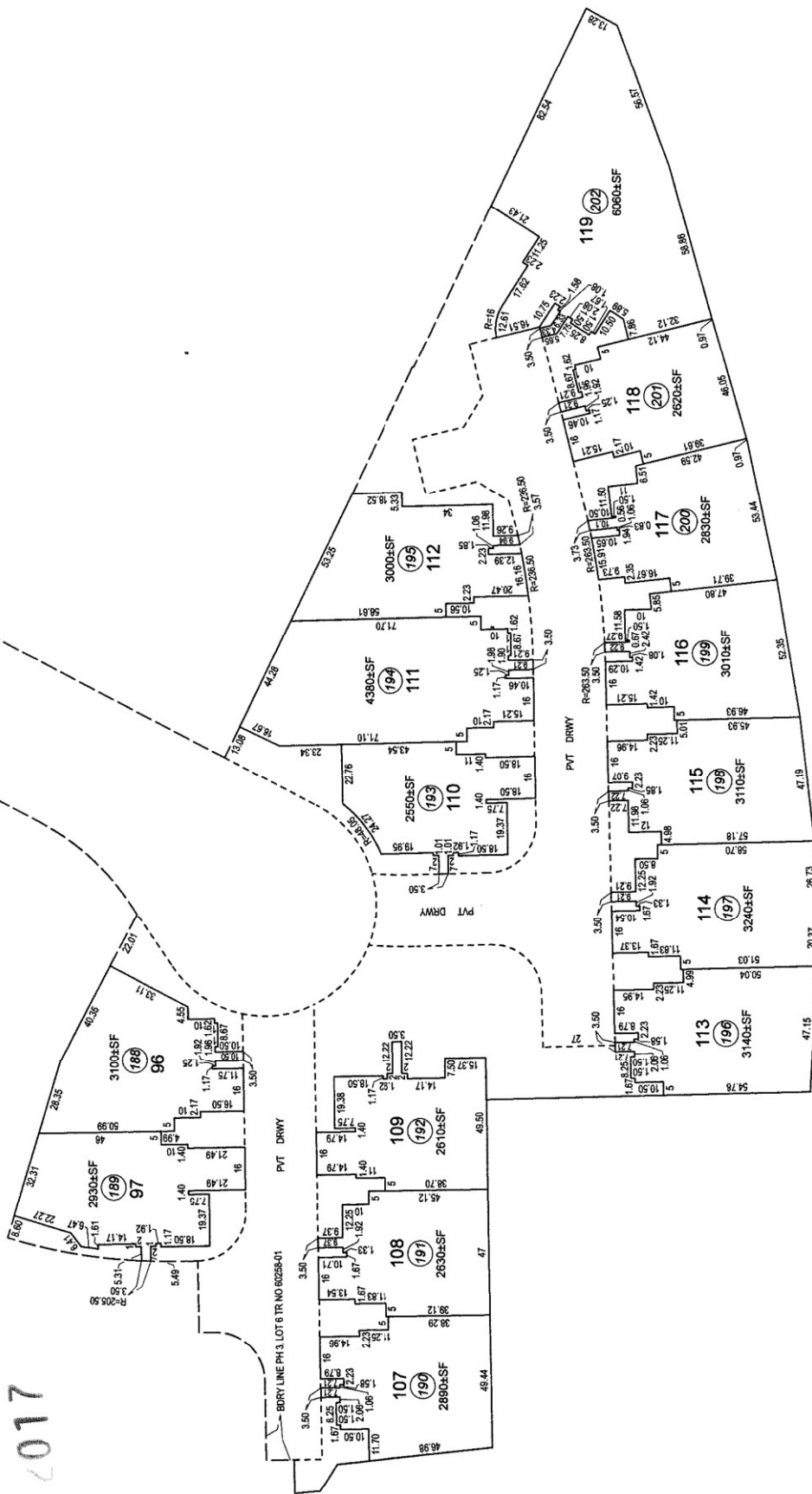
017



**SUBDIVISION OF AIRSPACE  
CONDOMINIUM TRACT NO 60258-01**

FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATICALLY DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES  
SEE RECORDED CONDOMINIUM PLAN FOR COMPLETE DIMENSION OF UNITS

017



SUBDIVISION OF AIRSPACE  
CONDOMINIUM TR NO 60258-01  
FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATIC DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
AND DO NOT SHOW ALL ELEVATIONS AND APPURTENANCES

2107

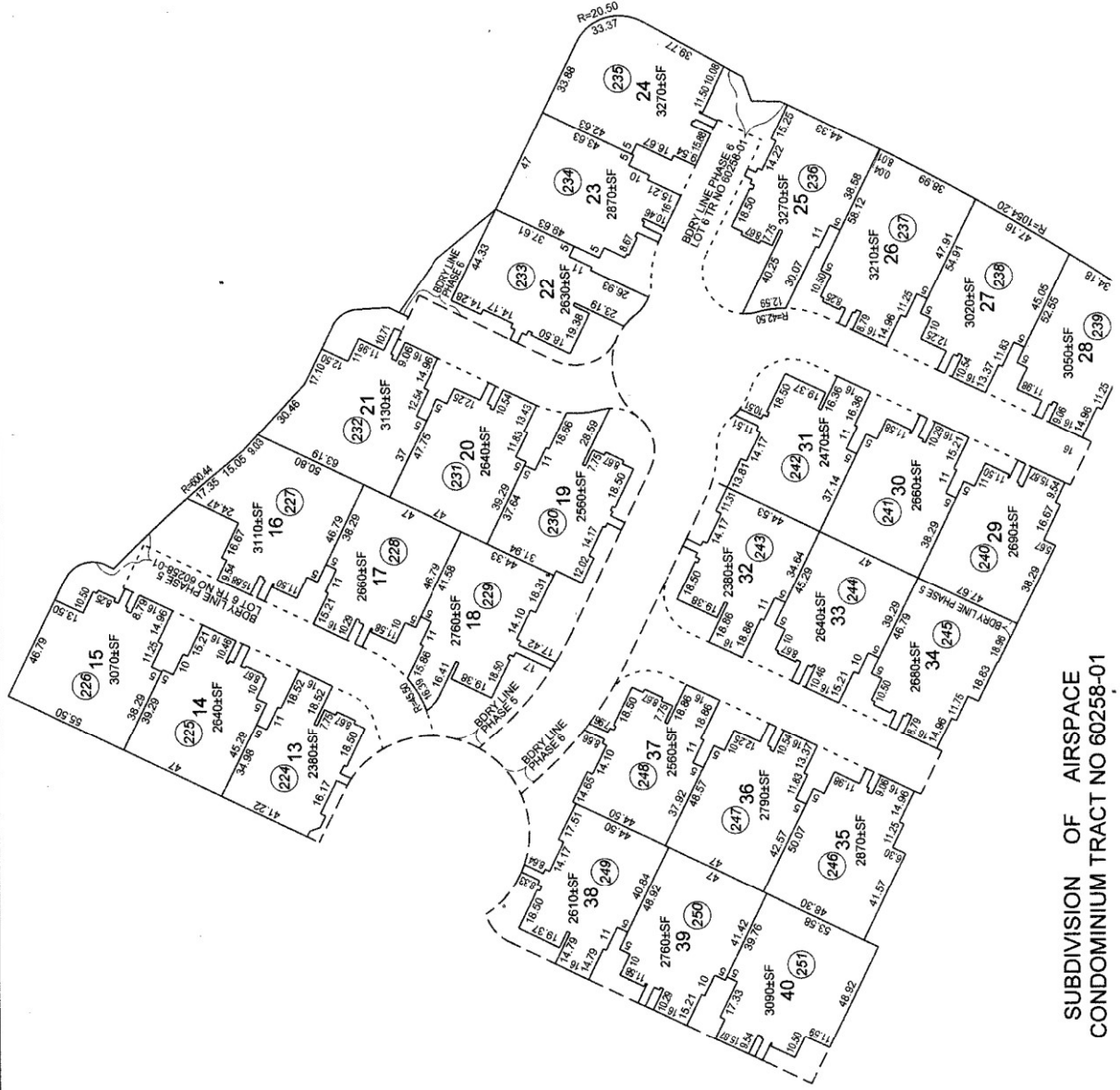


SUBDIVISION OF AIRSPACE  
CONDOMINIUM TRACT 60258-01

FOR COMMON AREA SEE SHEET 1  
DIAGRAMMATICS DEPICT THE LAND FOOTPRINTS OF EACH PARCEL  
SEE RECORDED CONDOMINIUM PLAN FOR COMPLETE DIMENSIONS OF UNIT

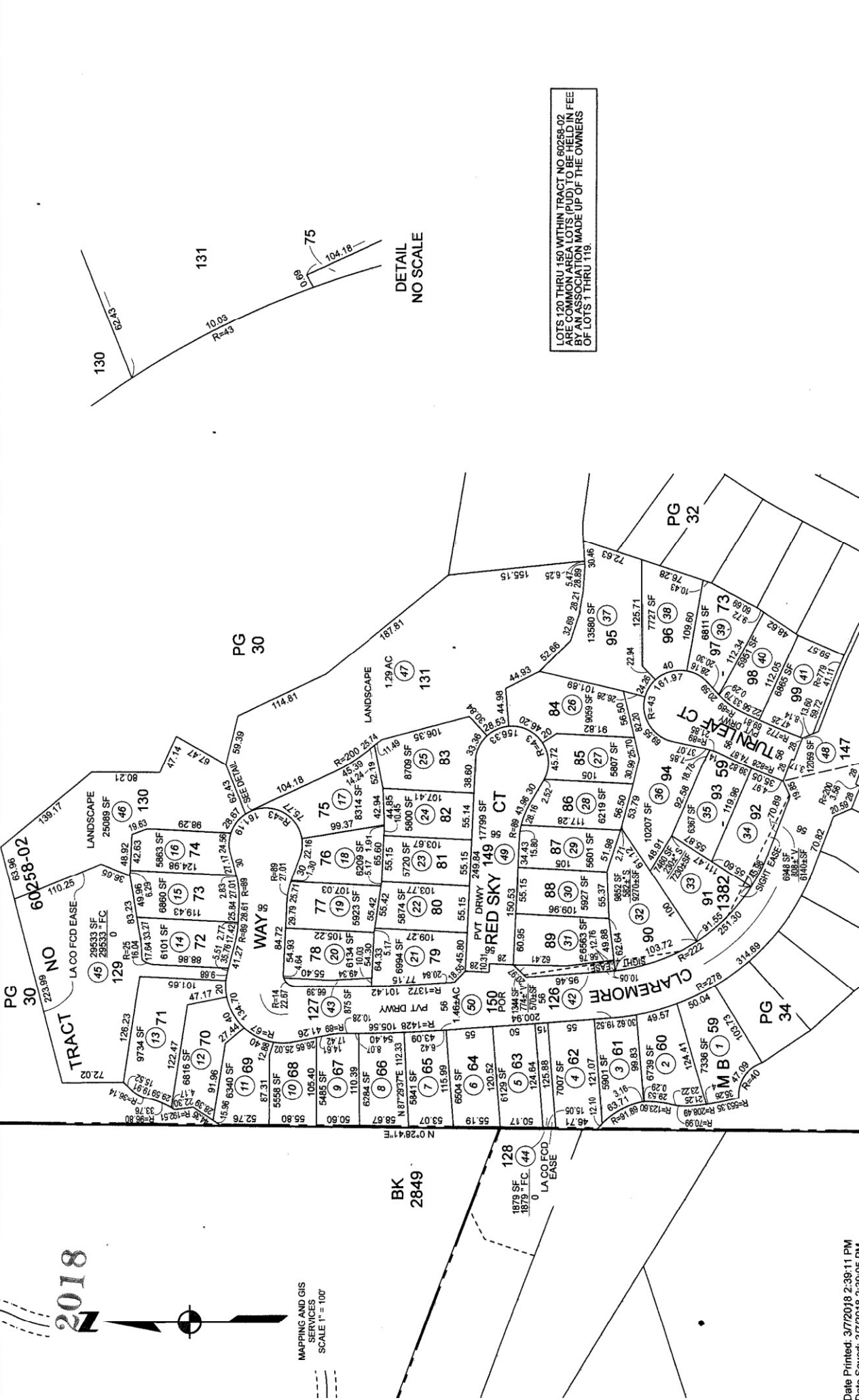
Date Printed: 8/17/2016 10:02:51 AM  
Date Saved: 8/17/2016 10:02:33 AM

2017



MAPPING AND GIS  
SERVICES

SUBDIVISION OF AIRSPACE  
CONDOMINIUM TRACT NO 60258-01

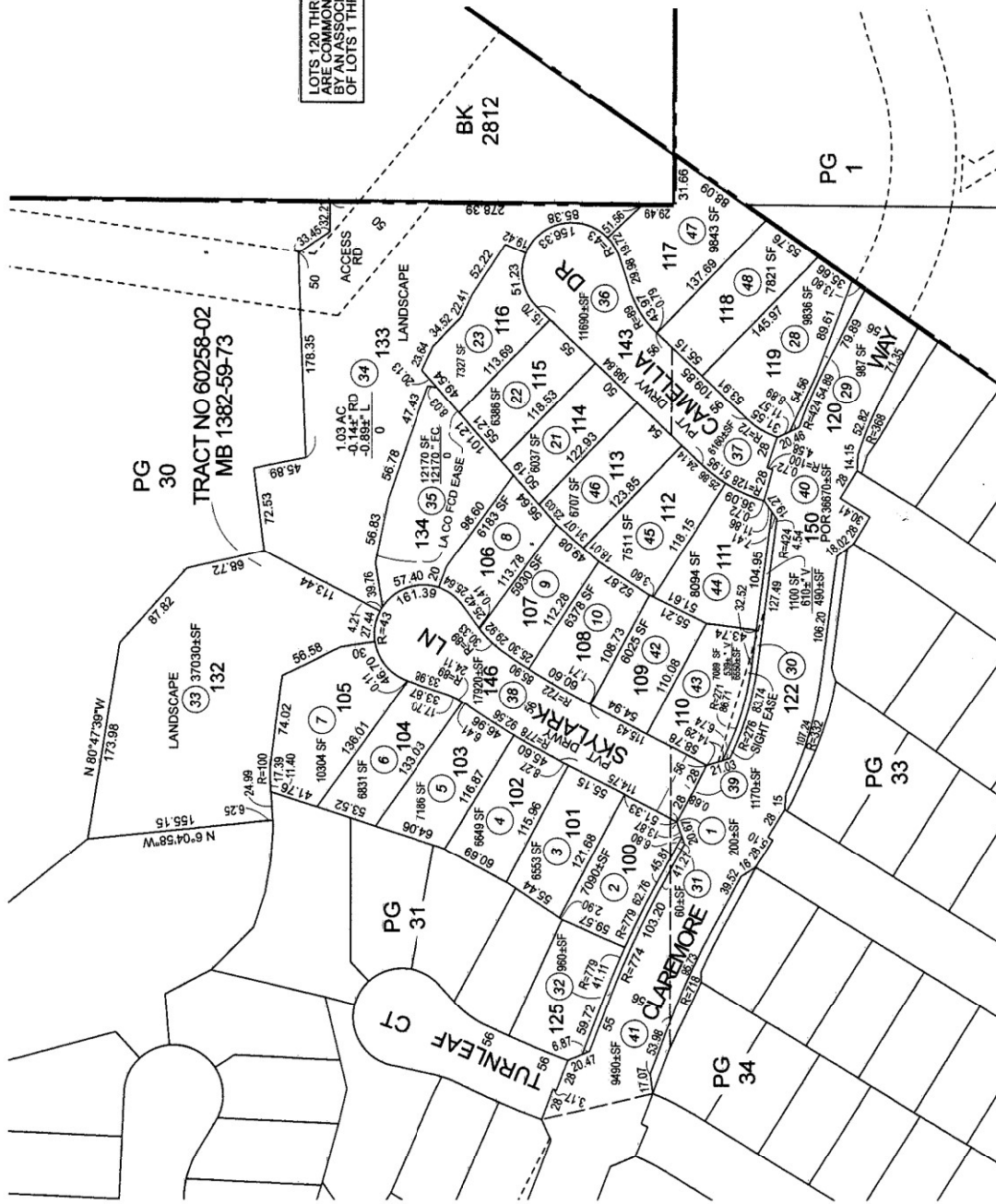


2018



MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'

LOTS 120 THRU 150 WITHIN TRACT NO 60258-02  
ARE COMMON AREA LOTS (PUD) TO BE HELD IN FEE  
BY AN ASSOCIATION MADE UP OF THE OWNERS  
OF LOTS 4 THRU 142



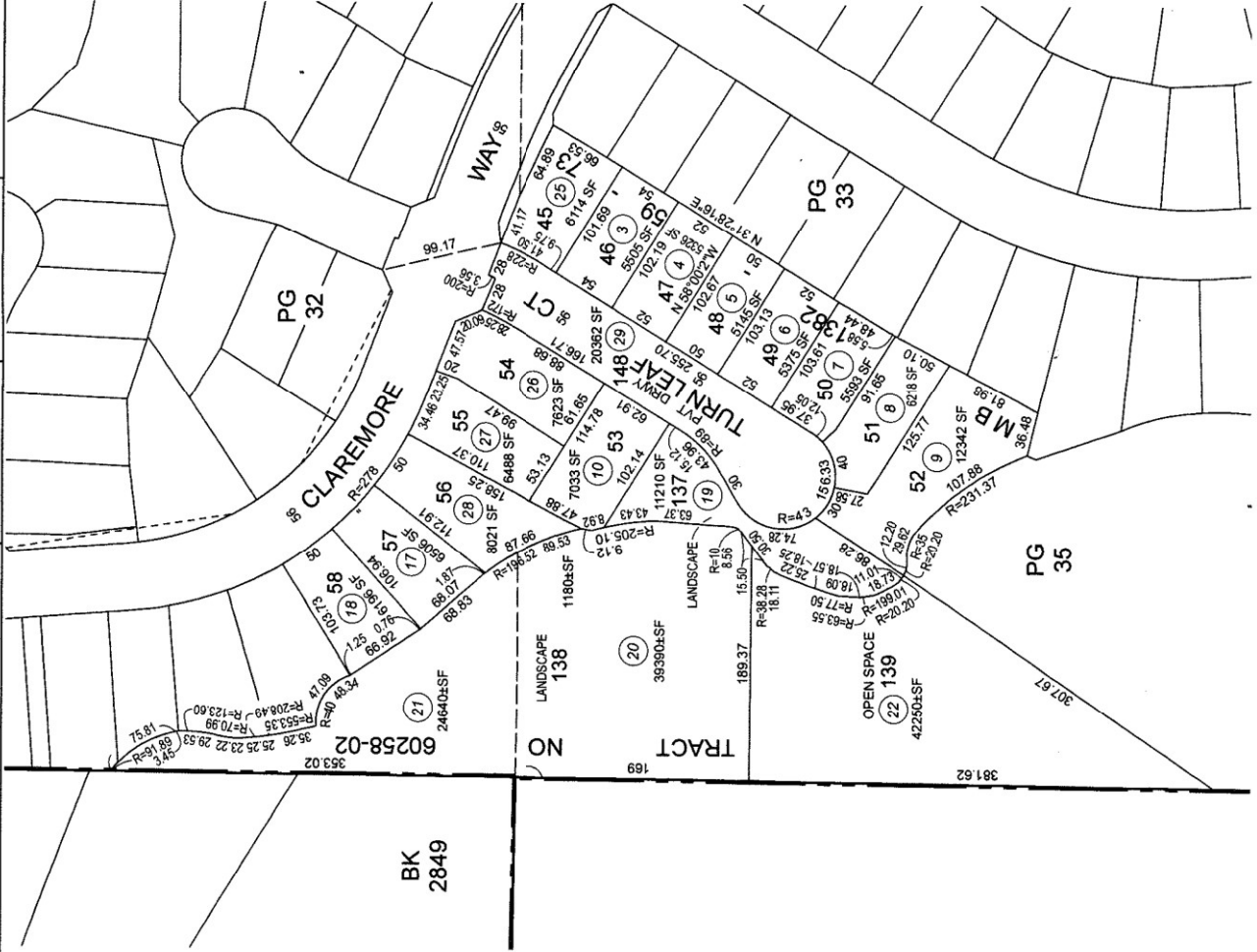
LOTS 120 THRU 150 WITHIN TRACT NO 60258-02  
ARE COMMON AREA LOTS (PUD) TO BE HELD IN FEE  
BY AN ASSOCIATION MADE UP OF THE OWNERS  
OF LOTS 1 THRU 199.



2018



MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'



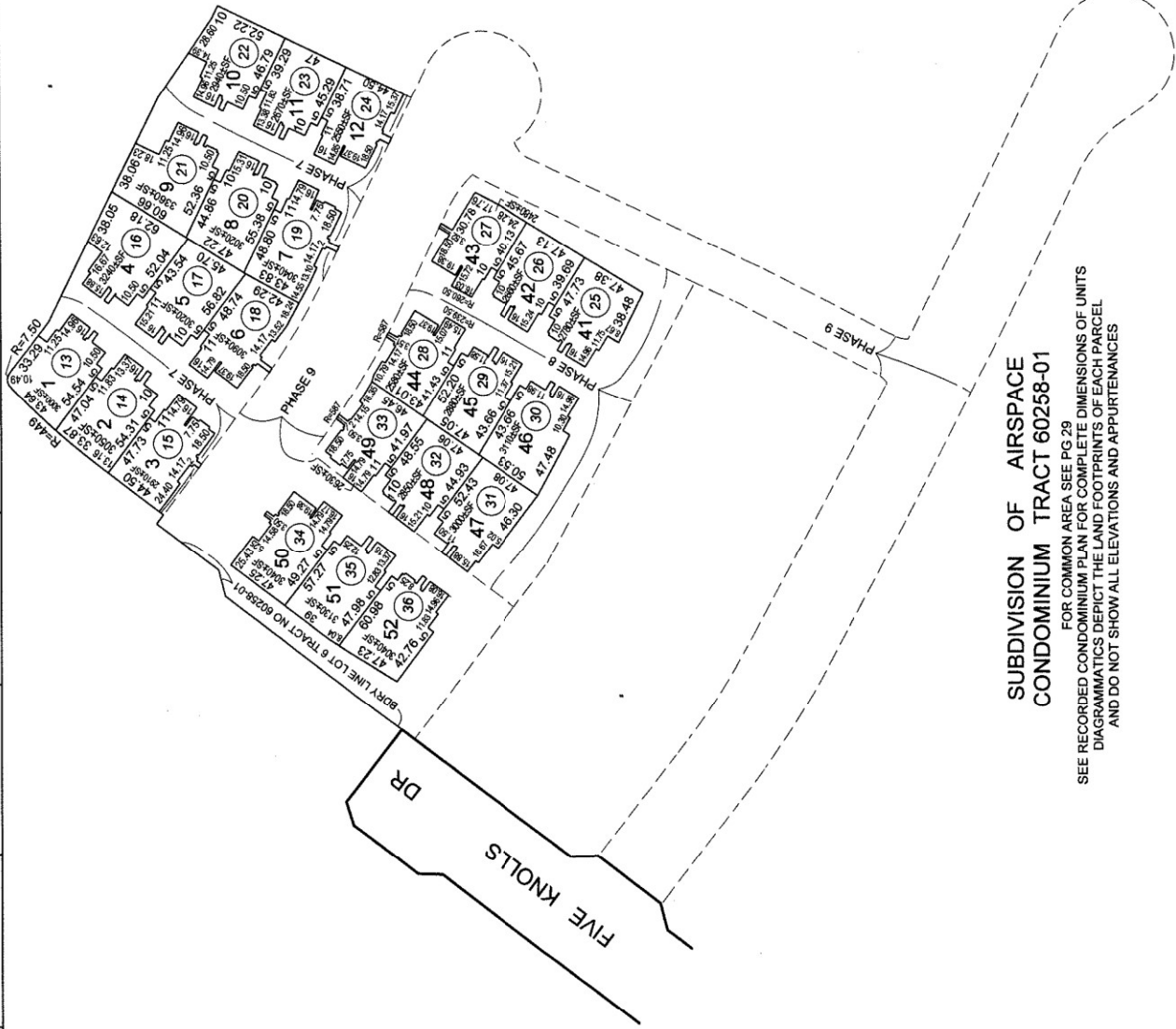
LOTS 120 THRU 150 WITHIN TRACT NO 60258-02  
ARE COMMON AREA LOTS (PUD) TO BE HELD IN FEE  
BY AN ASSOCIATION MADE UP OF THE OWNERS  
OF LOTS 1 THRU 119.

THE ASSESSMENT OF UNITS IN THE FOLLOWING AIRSPACE PLANS, INCLUDES ALL RIGHTS AND INTERESTS IN THE COMMON AREAS AS SET FORTH IN DEEDS OF RECORD. EACH PLAN DEPICTS APPROXIMATE DIMENSIONS FROM WHICH AREAS ARE COMPUTED. AREAS ARE FOR CORRESPONDING ELEMENTS ONLY.

AIRSPACE PLAN REFERENCE	COMMON AREA			SUBDIVISION OF AIRSPACE SHEET(S)
	TRACT NO	BLK	LOTS	
#1605664 12-19-16 PHASE 7	60258-01	-	6	CONDO 1
#1605665 12-19-16 PHASE 8	60258-01	-	6	CONDO 1
#1638218 12-23-16 PHASE 9	60258-01	-	6	CONDO 1



MAPPING AND GIS  
SERVICES  
SCALE 1" = 80'



## **Exhibit D**

### **2017 Special Tax Bonds Debt Service Schedule**

**William S. Union High School District  
Community Facilities District No. 2015-1  
2017 Special Tax Bonds**

Bond Year	2017 Special Tax Bonds		
	Principal	Interest	Debt Service
2017	\$0.00	\$643,257.71	\$643,257.71
2018	0.00	1,181,493.76	1,181,493.76
2019	0.00	1,181,493.76	1,181,493.76
2020	100,000.00	1,181,493.76	1,281,493.76
2021	165,000.00	1,178,493.76	1,343,493.76
2022	195,000.00	1,173,543.76	1,368,543.76
2023	230,000.00	1,167,693.76	1,397,693.76
2024	270,000.00	1,158,493.76	1,428,493.76
2025	305,000.00	1,147,693.76	1,452,693.76
2026	350,000.00	1,132,443.76	1,482,443.76
2027	395,000.00	1,118,443.76	1,513,443.76
2028	445,000.00	1,098,693.76	1,543,693.76
2029	500,000.00	1,076,443.76	1,576,443.76
2030	555,000.00	1,051,443.76	1,606,443.76
2031	615,000.00	1,023,693.76	1,638,693.76
2032	670,000.00	999,093.76	1,669,093.76
2033	730,000.00	972,293.76	1,702,293.76
2034	795,000.00	942,181.26	1,737,181.26
2035	865,000.00	909,387.50	1,774,387.50
2036	935,000.00	872,625.00	1,807,625.00
2037	1,015,000.00	832,887.50	1,847,887.50
2038	1,095,000.00	789,750.00	1,884,750.00
2039	1,185,000.00	735,000.00	1,920,000.00
2040	1,285,000.00	675,750.00	1,960,750.00
2041	1,385,000.00	611,500.00	1,996,500.00
2042	1,495,000.00	542,250.00	2,037,250.00
2043	1,610,000.00	467,500.00	2,077,500.00
2044	1,735,000.00	387,000.00	2,122,000.00
2045	1,860,000.00	300,250.00	2,160,250.00
2046	2,000,000.00	207,250.00	2,207,250.00
2047	2,145,000.00	107,250.00	2,252,250.00
<b>Total</b>	<b>\$24,930,000.00</b>	<b>\$26,866,789.13</b>	<b>\$51,796,789.13</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. 2015-1



## Summary

### Second Installment

Total Taxes Due April 10, 2021	<b>\$1,526,409.86</b>
Amount Paid	<b>\$1,511,893.60</b>
Amount Remaining to be Collected	<b>\$14,516.26</b>
Number of Parcels Delinquent	<b>9</b>
Delinquency Rate	<b>0.95%</b>

### Foreclosure

<b>CFD Subject to Foreclosure Covenant:</b>	<b>Yes</b>
<b>Foreclosure Determination Date 1st Installment</b>	<b>February 25th</b>
<b>Foreclosure Determination Date 2nd Installment</b>	<b>June 25th</b>
<b>Foreclosure Notification Date 1st Installment</b>	<b>April 11th</b>
<b>Foreclosure Notification Date 2nd Installment</b>	<b>August 9th</b>
<b>Foreclosure Commencement Date 1st Installment</b>	<b>October 30th</b>
<b>Foreclosure Commencement Date 2nd Installment</b>	<b>October 30th</b>

### Foreclosure Qualification

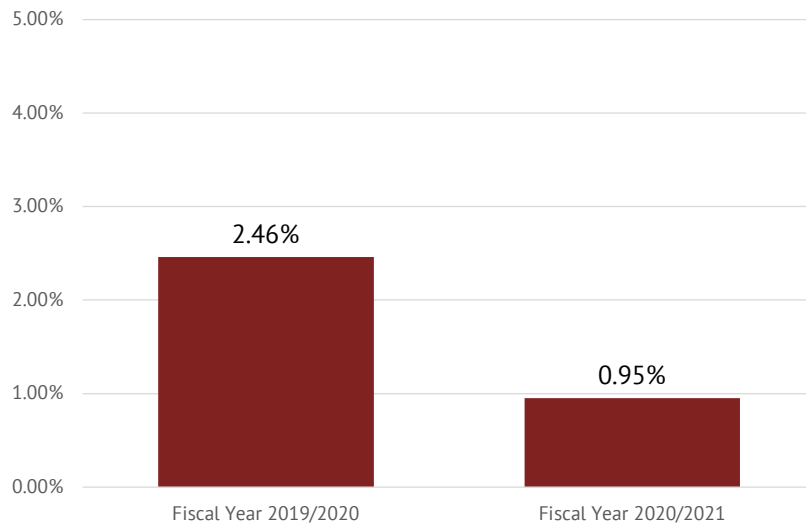
Individual Parcel Delinquency	<b>N/A</b>
Individual Owners Multiple Parcels Delinquency	<b>\$15,000</b>
Individual Parcels Semi-Annual Installments	<b>5</b>
Aggregate Delinquency Rate	<b>5.00%</b>

### 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

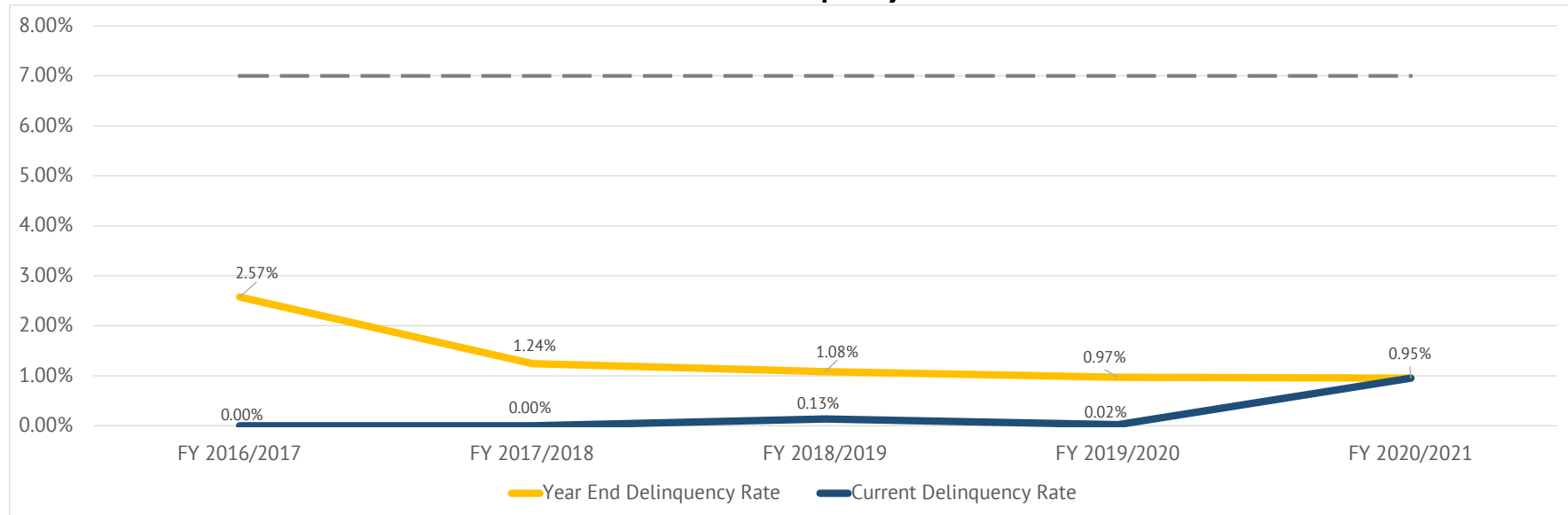
William S. Hart Union High School District Community Facilities District No. 2015-1



### 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	No Special Tax Levy						
2016/2017	\$529,289.58	8	\$515,668.85	\$13,620.73	2.57%	\$0.00	0.00%
2017/2018	1,053,414.84	6	1,040,304.84	13,110.00	1.24%	0.00	0.00%
2018/2019	1,466,899.22	8	1,451,015.88	15,883.34	1.08%	1,965.27	0.13%
2019/2020	1,496,487.04	12	1,481,990.71	14,496.33	0.97%	339.61	0.02%
2020/2021	1,526,409.86	9	1,511,893.60	14,516.26	0.95%	14,516.26	0.95%

### Historical Delinquency Rate



## **Exhibit F**

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



**Fund: CFD No. 2015-1 (2017 Special Tax Bonds)**

**Subfund: 1526373A - Special Tax Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$4,542.04	\$1,560,908.22	\$0.00	(\$1,447,802.79)	\$0.00	\$117,647.47			BEGINNING BALANCE
07-01-2020		\$750,000.00				\$867,647.47		Deposit	Special Tax Deposit
07-01-2020	\$0.97					\$867,648.44		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$7.40					\$867,655.84		Interest	Interest From 07/01/2020 To 07/31/2020
08-31-2020				(\$579,560.96)		\$288,094.88		Transfer Out	Transfer to Interest Account (1526373B)
08-31-2020				(\$100,000.00)		\$188,094.88		Transfer Out	Transfer to Principal Account (1526373C)
09-01-2020	\$14.21					\$188,109.09		Interest	Interest From 08/01/2020 To 08/31/2020
09-18-2020				(\$188,109.09)		\$0.00		Transfer Out	Transfer of Surplus Special Taxes (1526373S)
10-01-2020	\$3.54					\$3.54		Interest	Interest From 09/01/2020 To 09/30/2020
02-02-2021		\$770,000.00				\$770,003.54		Deposit	Special Tax Deposit
02-26-2021				(\$601,075.27)		\$168,928.27		Transfer Out	Transfer to Interest Account (1526373B)
02-26-2021				(\$11,765.68)		\$157,162.59		Transfer Out	Transfer to Reserve Fund to equal the Reserve Requirement (1526373D)
03-01-2021	\$15.06					\$157,177.65		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$4.70					\$157,182.35		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$4.41					\$157,186.76		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$3.35					\$157,190.11		Interest	Interest From 05/01/2021 To 05/31/2021
	\$53.64	\$1,520,000.00	\$0.00	(\$1,480,511.00)	\$0.00	\$39,542.64			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$4,595.68</b>	<b>\$3,080,908.22</b>	<b>\$0.00</b>	<b>(\$2,928,313.79)</b>	<b>\$0.00</b>	<b>\$157,190.11</b>	<b>Total for 1526373A - Special Tax Fund</b>		

**Subfund: 1526373B - Interest Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$485.46	\$0.16	\$1,181,220.43	\$0.00	(\$1,181,493.76)	\$212.29			BEGINNING BALANCE
08-26-2020			\$10,973.63			\$11,185.92		Transfer In	Transfer from Reserve Fund (1526373D)
08-31-2020			\$579,560.96			\$590,746.88		Transfer In	Transfer from Special Tax Fund (1526373A)
09-01-2020					(\$590,746.88)	\$0.00	Cede & Co	Debt Service Interest	Debt Service Payment - Interest
09-01-2020	\$0.73					\$0.73		Interest	Interest From 08/01/2020 To 08/31/2020
02-26-2021			\$601,075.27			\$601,076.00		Transfer In	Transfer from Special Tax Fund (1526373A)
03-01-2021					(\$589,246.88)	\$11,829.12	Cede & Co	Debt Service Interest	Debt Service Payment - Interest
03-01-2021	\$1.73					\$11,830.85		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$0.35					\$11,831.20		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$0.33					\$11,831.53		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$0.25					\$11,831.78		Interest	Interest From 05/01/2021 To 05/31/2021
	\$3.39	\$0.00	\$1,191,609.86	\$0.00	(\$1,179,993.76)	\$11,619.49			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$488.85</b>	<b>\$0.16</b>	<b>\$2,372,830.29</b>	<b>\$0.00</b>	<b>(\$2,361,487.52)</b>	<b>\$11,831.78</b>	<b>Total for 1526373B - Interest Fund</b>		

## Subfund: 1526373C - Principal Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			BEGINNING BALANCE
08-31-2020			\$100,000.00			\$100,000.00		Transfer In	Transfer from Special Tax Fund (1526373A)
09-01-2020					(\$100,000.00)	\$0.00	Cede & Co	Debt Service Principal	Debt Service Payment - Principal
09-01-2020	\$0.11					\$0.11		Interest	Interest From 08/01/2020 To 08/31/2020
	\$0.11	\$0.00	\$100,000.00	\$0.00	(\$100,000.00)	\$0.11			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$0.11</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>(\$100,000.00)</b>	<b>\$0.11</b>	<b>Total for 1526373C - Principal Fund</b>		

## Subfund: 1526373D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$38,548.68	\$2,167,726.97	\$0.00	(\$21,412.53)	\$0.00	\$2,184,863.12			BEGINNING BALANCE
07-01-2020	\$0.69					\$2,184,863.81		Interest	Interest From 06/01/2020 To 06/30/2020
07-01-2020	\$345.12					\$2,185,208.93		Interest	538036GL2 : Live Oak Bkg Co NC
07-01-2020	\$682.87					\$2,185,891.80		Interest	919853FW6 : Valley Natl Bank Passaic NJ
07-02-2020	\$706.07					\$2,186,597.87		Interest	06251AZ94 : Bank Hapoalim B M New York
07-08-2020	\$618.30					\$2,187,216.17		Interest	38149MSK0 : Goldman Sachs Bank Usa
07-27-2020	(\$27.50)					\$2,187,188.67		Interest	Change in Investment Value
07-27-2020	\$389.22					\$2,187,577.89		Interest	588493MA1 : Merchants Bk IN Lynn
08-03-2020	\$356.63					\$2,187,934.52		Interest	Live Oak Bkg Co NC
08-03-2020	\$6.71					\$2,187,941.23		Interest	Interest From 07/01/2020 To 07/31/2020
08-04-2020	(\$340.40)					\$2,187,600.83		Interest	Change in Investment Value
08-04-2020	\$1,522.07					\$2,189,122.90		Interest	Truist Bk Charlotte N C
08-26-2020				(\$10,973.63)		\$2,178,149.27		Transfer Out	Transfer to Interest Account (1526373B)
08-31-2020	\$3,675.25					\$2,181,824.52		Interest	Interest Maturity Toyota
09-01-2020	\$356.63					\$2,182,181.15		Interest	538036GL2 : Live Oak Bkg Co NC
09-01-2020	\$16.78					\$2,182,197.93		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$345.12					\$2,182,543.05		Interest	538036GL2 : Live Oak Bkg Co NC 1.7000% 11/08/22
10-01-2020	\$46.48					\$2,182,589.53		Interest	Interest From 09/01/2020 To 09/30/2020
11-02-2020	\$2,022.02					\$2,184,611.55		Interest	7954504Y8:Sallie Mae Bk Slt Lake City 1.8500% 10/31/22
11-02-2020	\$356.63					\$2,184,968.18		Interest	538036GL2:Live Oak Bkg Co NC 1.7000% 11/08/22
11-02-2020	\$49.30					\$2,185,017.48		Interest	Interest From 10/01/2020 To 10/31/2020
11-05-2020	\$1,503.76					\$2,186,521.24		Interest	17294XXN1:Citibank N A 1.9000% 11/04/22
12-01-2020	\$345.12					\$2,186,866.36		Interest	538036GL2 Live Oak Bkg Co NC 1.7000% 11/08/22
12-01-2020	\$42.14					\$2,186,908.50		Interest	Interest From 11/01/2020 To 11/30/2020
12-14-2020	\$3.95					\$2,186,912.45		Interest	Blackrock Liq Fds Fed Fund DL TDDXX 1472908.5 Units @ \$0.00000268
01-04-2021	\$19.35					\$2,186,931.80		Interest	Interest From 12/01/2020 To 12/31/2020
01-04-2021	\$356.63					\$2,187,288.43		Interest	Interest Capital Gain
02-01-2021	\$18.88					\$2,187,307.31		Interest	Interest From 01/01/2021 To 01/31/2021
02-01-2021	\$356.63					\$2,187,663.94		Interest	538036GL2 Live Oak Bkg Co NC 1.7000% 11/08/22
02-08-2021	\$63.44					\$2,187,727.38		Interest	88241TJW1 Texas Exchange Bk Crowley 0.3000% 01/08/24

## Subfund: 1526373D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
02-26-2021			\$11,765.68			\$2,199,493.06		Transfer In	Transfer from Special Tax Fund (1526373A)
03-01-2021	\$322.12					\$2,199,815.18		Interest	538036GL2 Live Oak Bkg Co NC 1.7000% 11/08/22
03-01-2021	\$27.65					\$2,199,842.83		Interest	Interest From 02/01/2021 To 02/28/2021
03-08-2021	\$57.30					\$2,199,900.13		Interest	88241TJW1 Texas Exchange Bk Crowley 0.3000% 01/08/24
03-11-2021	(\$471.68)					\$2,199,428.45		Interest	912828D72 U.S. Treasury Notes & 2.0000% 08/31/21
04-01-2021	\$11.90					\$2,199,440.35		Interest	Interest From 03/01/2021 To 03/31/2021
04-01-2021	\$356.63					\$2,199,796.98		Interest	538036GL2 Live Oak Bkg Co NC 1.7000% 11/08/22
04-08-2021	\$63.44					\$2,199,860.42		Interest	88241TJW1 Texas Exchange Bk Crowley 0.3000% 01/08/24
04-30-2021	\$2,010.98					\$2,201,871.40		Interest	7954504Y8 Sallie Mae Bk Slt Lake City 1.8500% 10/31/22
05-03-2021	\$0.02					\$2,201,871.42		Interest	Interest From 04/01/2021 To 04/30/2021
05-03-2021	\$345.12					\$2,202,216.54		Interest	538036GL2:Live Oak Bkg Co NC 1.7000% 11/08/22
05-10-2021	\$61.40					\$2,202,277.94		Interest	88241TJW1:Texas Exchange Bk Crowley 0.3000% 01/08/24
05-19-2021	\$186.24					\$2,202,464.18		Interest	03784JSH8:Apple Bk For Svgs NY 0.1000% 05/19/21
06-01-2021	\$356.63					\$2,202,820.81		Interest	538036GL2:Live Oak Bkg Co NC 1.7000% 11/08/22
06-01-2021	\$1.61					\$2,202,822.42		Interest	Interest From 05/01/2021 To 05/31/2021
06-08-2021	\$63.44					\$2,202,885.86		Interest	88241TJW1:Texas Exchange Bk Crowley 0.3000% 01/08/24
06-28-2021	\$21.15					\$2,202,907.01		Interest	300185KJ3:Evergreen Bk Group Ill 0.1000% 05/30/23
	\$17,251.84	\$0.00	\$11,765.68	(\$10,973.63)	\$0.00	\$18,043.89			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$55,800.52</b>	<b>\$2,167,726.97</b>	<b>\$11,765.68</b>	<b>(\$32,386.16)</b>	<b>\$0.00</b>	<b>\$2,202,907.01</b>	<b>Total for 1526373D - Reserve Fund</b>		

## Subfund: 1526373E - School Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$10,727.36	\$864,129.47	\$0.00	\$0.00	\$0.00	\$874,856.83			BEGINNING BALANCE
07-01-2020	\$7.19					\$874,864.02		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$7.46					\$874,871.48		Interest	Interest From 07/01/2020 To 07/31/2020
09-01-2020	\$15.10					\$874,886.58		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$31.01					\$874,917.59		Interest	Interest From 09/01/2020 To 09/30/2020
11-02-2020	\$32.88					\$874,950.47		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$25.33					\$874,975.80		Interest	Interest From 11/01/2020 To 11/30/2020
12-14-2020	\$2.34					\$874,978.14		Interest	TDDXX : Blackrock Liq Fds Fed Fund DI TDDXX 874975.8 Units @ \$0.00000268
01-04-2021	\$11.49					\$874,989.63		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$13.21					\$875,002.84		Interest	Interest From 01/01/2021 To 01/31/2021
03-01-2021	\$19.73					\$875,022.57		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$26.18					\$875,048.75		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$24.53					\$875,073.28		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$18.66					\$875,091.94		Interest	Interest From 05/01/2021 To 05/31/2021
06-03-2021					(\$112,729.02)	\$762,362.92	WSHUHSD	Construction Costs	Req #3 Classroom Addition Project
	\$235.11	\$0.00	\$0.00	\$0.00	(\$112,729.02)	(\$112,493.91)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$10,962.47</b>	<b>\$864,129.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$112,729.02)</b>	<b>\$762,362.92</b>	<b>Total for 1526373E - School Facilities Account</b>		

## Subfund: 1526373I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$238.28	\$13,414.32	\$20,000.00	\$0.00	(\$13,750.00)	\$19,902.60			BEGINNING BALANCE
07-01-2020	\$0.18					\$19,902.78		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$0.17					\$19,902.95		Interest	Interest From 07/01/2020 To 07/31/2020
08-04-2020					(\$2,000.00)	\$17,902.95	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req.#27 Inv.#OC2020-286
09-01-2020	\$0.31					\$17,903.26		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$0.63					\$17,903.89		Interest	Interest From 09/01/2020 To 09/30/2020
10-16-2020					(\$3,000.00)	\$14,903.89	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req # 28 Invoice # 2020-395 Annual Base Fee
11-02-2020	\$0.61					\$14,904.50		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$0.43					\$14,904.93		Interest	Interest From 11/01/2020 To 11/30/2020
12-14-2020	\$0.04					\$14,904.97		Interest	Blackrock Liq Fds Fed Fund DL TDDXX 14904.93 Units @ \$0.00000268
01-04-2021	\$0.20					\$14,905.17		Interest	Interest From 12/01/2020 To 12/31/2020
02-01-2021	\$0.23					\$14,905.40		Interest	Interest From 01/01/2021 To 01/31/2021
02-23-2021					(\$3,000.00)	\$11,905.40	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req29 InvOC 2021-065 Annual Base Fee
03-01-2021	\$0.32					\$11,905.72		Interest	Interest From 02/01/2021 To 02/28/2021
04-01-2021	\$0.36					\$11,906.08		Interest	Interest From 03/01/2021 To 03/31/2021
04-15-2021					(\$3,000.00)	\$8,906.08	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req # 30 Invoice #OC 2021-231 Annual Base Fee
05-03-2021	\$0.29					\$8,906.37		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$0.19					\$8,906.56		Interest	Interest From 05/01/2021 To 05/31/2021
06-03-2021					(\$74.81)	\$8,831.75	Atkinson, Andelson,	Prof./Consulting Services and Op. Exp.	Req#31 Inv#620267 Public Records&Admin Exp
06-18-2021					(\$887.25)	\$7,944.50	Atkinson, Andelson,	Prof./Consulting Services and Op. Exp.	Req#33 Inv#622560 Review Public Rec&Admin Exp
06-18-2021					(\$3,000.00)	\$4,944.50	California Financial Svcs	Prof./Consulting Services and Op. Exp.	Req#32 Inv#OC 2021-385 Annual Base Fee
	\$3.96	\$0.00	\$0.00	\$0.00	(\$14,962.06)	(\$14,958.10)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$242.24</b>	<b>\$13,414.32</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>(\$28,712.06)</b>	<b>\$4,944.50</b>	<b>Total for 1526373I - Administrative Expense Fund</b>		

## Subfund: 1526373K - Saugus Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$90,667.73	\$7,303,685.75	\$0.00	\$0.00	\$0.00	\$7,394,353.48			BEGINNING BALANCE
07-01-2020	\$60.80					\$7,394,414.28		Interest	Interest From 06/01/2020 To 06/30/2020
08-03-2020	\$63.07					\$7,394,477.35		Interest	Interest From 07/01/2020 To 07/31/2020
09-01-2020	\$127.72					\$7,394,605.07		Interest	Interest From 08/01/2020 To 08/31/2020
10-01-2020	\$262.08					\$7,394,867.15		Interest	Interest From 09/01/2020 To 09/30/2020
10-23-2020					(\$405,383.19)	\$6,989,483.96	Saugus Union School District	Construction Costs	Req #1 Reimbursement for Skyblue Facilities Projects' Costs
11-02-2020	\$273.40					\$6,989,757.36		Interest	Interest From 10/01/2020 To 10/31/2020
12-01-2020	\$202.40					\$6,989,959.76		Interest	Interest From 11/01/2020 To 11/30/2020
12-14-2020	\$18.73					\$6,989,978.49		Interest	Blackrock Liq Fds Fed Fund DL TDDXX 6989959.76 Units @ \$0.00000268
01-04-2021	\$91.81					\$6,990,070.30		Interest	Interest From 12/01/2020 To 12/31/2020
01-13-2021					(\$204,365.56)	\$6,785,704.74	Saugus Union School District	Construction Costs	Req #2 Reimbursement for Skyblue Facilities Projects' Costs
02-01-2021	\$103.20					\$6,785,807.94		Interest	Interest From 01/01/2021 To 01/31/2021
03-01-2021	\$153.01					\$6,785,960.95		Interest	Interest From 02/01/2021 To 02/28/2021

## Subfund: 1526373K - Saugus Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
03-18-2021					(\$257,236.85)	\$6,528,724.10	Saugus Union School District	Construction Costs	Req #3 Reimbursement for Skyblue Facilities Projects Costs
04-01-2021	\$199.57					\$6,528,923.67		Interest	Interest From 03/01/2021 To 03/31/2021
05-03-2021	\$183.06					\$6,529,106.73		Interest	Interest From 04/01/2021 To 04/30/2021
06-01-2021	\$139.07					\$6,529,245.80		Interest	Interest From 05/01/2021 To 05/31/2021
	\$1,877.92	\$0.00	\$0.00	\$0.00	(\$866,985.60)	(\$865,107.68)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$92,545.65</b>	<b>\$7,303,685.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$866,985.60)</b>	<b>\$6,529,245.80</b>	<b>Total for 1526373K - Saugus Facilities Account</b>		

## Subfund: 1526373L - LADWP Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$0.10	\$12.83	\$0.00	(\$12.93)	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$0.10</b>	<b>\$12.83</b>	<b>\$0.00</b>	<b>(\$12.93)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>Total for 1526373L - LADWP Facilities Account</b>		

## Subfund: 1526373M - LAFCD Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$38.89	\$5,163.82	\$0.00	(\$5,202.71)	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$38.89</b>	<b>\$5,163.82</b>	<b>\$0.00</b>	<b>(\$5,202.71)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>Total for 1526373M - LAFCD Facilities Account</b>		

## Subfund: 1526373N - Sanitation District Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$490.30	\$65,136.80	\$0.00	(\$65,627.10)	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$490.30</b>	<b>\$65,136.80</b>	<b>\$0.00</b>	<b>(\$65,627.10)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>Total for 1526373N - Sanitation District Facilities Account</b>		

## Subfund: 1526373O - Letter of Credit Fund (Christopher Homes)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$0.26	\$22.37	\$0.00	\$0.00	\$0.00	\$22.63			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$0.26</b>	<b>\$22.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22.63</b>	<b>Total for 1526373O - Letter of Credit Fund (Christopher Homes)</b>		

## Subfund: 1526373S - Surplus School Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$6.60	\$1,094.24	\$338,837.63	(\$339,937.23)	\$0.00	\$1.24			BEGINNING BALANCE
09-18-2020			\$188,109.09			\$188,110.33		Transfer In	Transfer from Special Tax Fund (1526373A)
10-01-2020	\$3.13					\$188,113.46		Interest	Interest From 09/01/2020 To 09/30/2020
10-13-2020				(\$188,113.46)		\$0.00		Transfer Out	Transfer of Surplus Special Taxes to 2018 Lease Revenue Bond Custodial Account
11-02-2020	\$2.70					\$2.70		Interest	Interest From 10/01/2020 To 10/31/2020

**Subfund: 1526373S - Surplus School Facilities Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
	\$5.83	\$0.00	\$188,109.09	(\$188,113.46)	\$0.00	\$1.46			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$12.43</b>	<b>\$1,094.24</b>	<b>\$526,946.72</b>	<b>(\$528,050.69)</b>	<b>\$0.00</b>	<b>\$2.70</b>	<b>Total for 1526373S - Surplus School Facilities Account</b>		
<b>Fund Total</b>	<b>\$165,177.50</b>	<b>\$13,501,294.95</b>	<b>\$3,031,542.69</b>	<b>(\$3,559,593.38)</b>	<b>(\$3,469,914.20)</b>	<b>\$9,668,507.56</b>	<b>Total for CFD No. 2015-1 (2017 Special Tax Bonds)</b>		
<b>Grand Total</b>	<b>\$165,177.50</b>	<b>\$13,501,294.95</b>	<b>\$3,031,542.69</b>	<b>(\$3,559,593.38)</b>	<b>(\$3,469,914.20)</b>	<b>\$9,668,507.56</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. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	6	2801-028-017	\$3,848.38	\$3,848.38
31503-1	7	2801-028-018	\$3,848.38	\$3,848.38
31503-1	8	2801-028-019	\$3,848.38	\$3,848.38
31503-1	9	2801-028-020	\$3,848.38	\$3,848.38
31503-1	10	2801-028-021	\$3,302.28	\$3,302.28
31503-1	11	2801-028-022	\$3,848.38	\$3,848.38
31503-1	12	2801-028-023	\$3,848.38	\$3,848.38
31503-1	13	2801-028-024	\$3,848.38	\$3,848.38
31503-1	14	2801-028-025	\$3,848.38	\$3,848.38
31503-1	15	2801-028-026	\$3,848.38	\$3,848.38
31503	14	2801-028-027	\$3,848.38	\$3,848.38
31503	15	2801-028-028	\$3,302.28	\$3,302.28
31503	16	2801-028-030	\$3,848.38	\$3,848.38
31503	17	2801-028-031	\$3,848.38	\$3,848.38
31503	18	2801-028-032	\$3,848.38	\$3,848.38
31503	19	2801-028-033	\$3,848.38	\$3,848.38
31503-1	16	2801-028-034	\$3,848.38	\$3,848.38
31503-1	17	2801-028-035	\$3,302.28	\$3,302.28
31503-1	18	2801-028-036	\$3,848.38	\$3,848.38
31503-1	19	2801-028-037	\$3,848.38	\$3,848.38
31503-1	20	2801-028-038	\$3,848.38	\$3,848.38
31503	1	2801-028-039	\$3,848.38	\$3,848.38
31503	2	2801-028-040	\$3,848.38	\$3,848.38
31503	3	2801-028-041	\$3,848.38	\$3,848.38
31503	4	2801-028-042	\$3,302.28	\$3,302.28
31503	5	2801-028-045	\$2,249.20	\$2,249.20
31503	6	2801-028-046	\$2,405.06	\$2,405.06
31503	7	2801-028-047	\$2,507.86	\$2,507.86
31503	8	2801-028-048	\$2,507.86	\$2,507.86
31503	9	2801-028-049	\$2,405.06	\$2,405.06
31503	10	2801-028-050	\$2,249.20	\$2,249.20
31503	11	2801-028-051	\$2,507.86	\$2,507.86
31503	12	2801-028-052	\$2,405.06	\$2,405.06
31503	13	2801-028-053	\$2,249.20	\$2,249.20
31503-1	1	2801-028-054	\$2,249.20	\$2,249.20
31503-1	2	2801-028-055	\$2,405.06	\$2,405.06
31503-1	3	2801-028-056	\$2,507.86	\$2,507.86
31503-1	4	2801-028-058	\$2,249.20	\$2,249.20
31503-1	5	2801-028-059	\$2,405.06	\$2,405.06
31503-1	21	2801-028-060	\$2,507.86	\$2,507.86
31503-1	22	2801-028-061	\$2,507.86	\$2,507.86
31503-1	23	2801-028-062	\$2,405.06	\$2,405.06



William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	24	2801-028-063	\$2,249.20	\$2,249.20
31503-1	25	2801-028-064	\$2,507.86	\$2,507.86
31503-1	26	2801-028-065	\$2,249.20	\$2,249.20
31503-1	27	2801-028-066	\$2,249.20	\$2,249.20
31503-1	28	2801-028-067	\$2,405.06	\$2,405.06
31503-1	29	2801-028-068	\$2,507.86	\$2,507.86
31503-1	30	2801-028-070	\$2,249.20	\$2,249.20
31503-1	31	2801-028-071	\$2,405.06	\$2,405.06
31503-1	32	2801-028-072	\$2,507.86	\$2,507.86
31503-1	33	2801-028-073	\$2,507.86	\$2,507.86
31503-1	34	2801-028-074	\$2,249.20	\$2,249.20
31503-1	35	2801-028-075	\$2,507.86	\$2,507.86
31503-1	36	2801-028-076	\$2,405.06	\$2,405.06
31503-1	37	2801-028-077	\$2,249.20	\$2,249.20
31503-1	38	2801-028-078	\$2,249.20	\$2,249.20
31503-1	39	2801-028-079	\$2,405.06	\$2,405.06
31503-1	40	2801-028-080	\$2,507.86	\$2,507.86
31503-1	41	2801-028-082	\$3,848.38	\$3,848.38
31503-1	42	2801-028-083	\$3,302.28	\$3,302.28
31503-1	43	2801-028-084	\$3,848.38	\$3,848.38
31503-1	44	2801-028-085	\$3,848.38	\$3,848.38
31503-1	45	2801-028-086	\$3,302.28	\$3,302.28
31503-1	46	2801-028-087	\$3,848.38	\$3,848.38
31503-1	47	2801-028-088	\$3,848.38	\$3,848.38
31503-1	48	2801-028-089	\$3,302.28	\$3,302.28
31503-1	49	2801-028-090	\$3,848.38	\$3,848.38
31503-1	50	2801-028-091	\$3,848.38	\$3,848.38
31503-1	51	2801-028-092	\$3,302.28	\$3,302.28
31503-1	52	2801-028-093	\$3,848.38	\$3,848.38
31503-1	53	2801-028-094	\$3,848.38	\$3,848.38
31503-1	54	2801-028-095	\$3,848.38	\$3,848.38
31503-1	55	2801-028-096	\$3,302.28	\$3,302.28
31503-1	56	2801-028-097	\$3,302.28	\$3,302.28
31503-1	57	2801-028-098	\$3,848.38	\$3,848.38
31503-1	58	2801-028-099	\$3,848.38	\$3,848.38
31503-1	59	2801-028-100	\$3,302.28	\$3,302.28
31503-1	60	2801-028-102	\$3,848.38	\$3,848.38
31503-1	61	2801-028-103	\$3,848.38	\$3,848.38
31503-1	62	2801-028-104	\$3,302.28	\$3,302.28
31503-1	63	2801-028-105	\$3,848.38	\$3,848.38
31503-1	64	2801-028-106	\$3,302.28	\$3,302.28
31503-1	65	2801-028-107	\$3,848.38	\$3,848.38

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	66	2801-028-108	\$3,848.38	\$3,848.38
31503-1	POR 69	2801-028-109	\$3,302.28	\$3,302.28
31503-1	67	2801-028-110	\$3,848.38	\$3,848.38
31503-1	68	2801-028-111	\$3,302.28	\$3,302.28
31503-1	POR 69	2801-028-112	\$3,302.28	\$3,302.28
31503-1	67	2801-028-113	\$3,848.38	\$3,848.38
31503-1	68	2801-028-114	\$3,848.38	\$3,848.38
31503-1	69	2801-028-116	\$2,249.20	\$2,249.20
31503-1	POR 70	2801-028-117	\$2,405.06	\$2,405.06
31503-1	69	2801-028-118	\$2,507.86	\$2,507.86
31503-1	70	2801-028-119	\$2,507.86	\$2,507.86
31503-1	POR 70	2801-028-120	\$2,405.06	\$2,405.06
31503-1	70	2801-028-121	\$2,249.20	\$2,249.20
31503-1	71	2801-028-122	\$2,507.86	\$2,507.86
31503-1	72	2801-028-123	\$2,249.20	\$2,249.20
31503-1	POR 71	2801-028-124	\$2,249.20	\$2,249.20
31503-1	71	2801-028-125	\$2,405.06	\$2,405.06
31503-1	72	2801-028-126	\$2,507.86	\$2,507.86
31503-1	POR 71	2801-028-128	\$2,249.20	\$2,249.20
31503-1	73	2801-028-129	\$2,405.06	\$2,405.06
31503-1	74	2801-028-130	\$2,507.86	\$2,507.86
31503-1	75	2801-028-131	\$2,507.86	\$2,507.86
31503-1	POR 72	2801-028-132	\$2,405.06	\$2,405.06
31503-1	73	2801-028-133	\$2,249.20	\$2,249.20
31503-1	74	2801-028-134	\$2,249.20	\$2,249.20
31503-1	POR 72	2801-028-135	\$2,405.06	\$2,405.06
31503-1	76	2801-028-136	\$2,507.86	\$2,507.86
31503-1	77	2801-028-137	\$2,249.20	\$2,249.20
31503-1	78	2801-028-138	\$2,249.20	\$2,249.20
31503-1	POR 73	2801-028-139	\$2,405.06	\$2,405.06
31503-1	75	2801-028-140	\$2,507.86	\$2,507.86
31503-1	76	2801-028-141	\$2,507.86	\$2,507.86
31503-1	POR 73	2801-028-142	\$2,405.06	\$2,405.06
31503-1	79	2801-028-143	\$2,249.20	\$2,249.20
31503-1	80	2801-028-144	\$2,249.20	\$2,249.20
31503-1	81	2801-028-145	\$2,405.06	\$2,405.06
31503-1	POR 74	2801-028-146	\$2,507.86	\$2,507.86
31503-1	77	2801-028-148	\$3,302.28	\$3,302.28
31503-1	78	2801-028-149	\$3,848.38	\$3,848.38
31503-1	POR 74	2801-028-150	\$3,848.38	\$3,848.38
31503-1	82	2801-028-151	\$3,302.28	\$3,302.28
31503-1	83	2801-028-152	\$3,848.38	\$3,848.38

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	84	2801-028-153	\$3,848.38	\$3,848.38
31503-1	POR 75	2801-028-155	\$3,302.28	\$3,302.28
31503-1	79	2801-028-156	\$3,848.38	\$3,848.38
31503-1	80	2801-028-157	\$3,848.38	\$3,848.38
31503-1	POR 75	2801-028-158	\$3,302.28	\$3,302.28
31503-1	85	2801-028-159	\$3,848.38	\$3,848.38
31503-1	86	2801-028-160	\$3,848.38	\$3,848.38
31503-1	87	2801-028-161	\$3,302.28	\$3,302.28
31503-1	POR 76	2801-028-162	\$3,848.38	\$3,848.38
31503-1	81	2801-028-163	\$3,848.38	\$3,848.38
31503-1	82	2801-028-164	\$3,848.38	\$3,848.38
31503-1	POR 76	2801-028-165	\$3,302.28	\$3,302.28
31503-1	88	2801-028-166	\$3,302.28	\$3,302.28
31503-1	89	2801-028-167	\$3,848.38	\$3,848.38
31503-1	90	2801-028-168	\$3,302.28	\$3,302.28
31503-1	POR 77	2801-028-169	\$3,848.38	\$3,848.38
31503-1	83	2801-028-170	\$3,302.28	\$3,302.28
31503-1	84	2801-028-171	\$3,302.28	\$3,302.28
31503-1	POR 77	2801-028-172	\$3,848.38	\$3,848.38
31503-1	91	2801-028-173	\$3,848.38	\$3,848.38
31503-1	92	2801-029-025	\$3,178.58	\$3,178.58
31503-1	93	2801-029-026	\$3,302.28	\$3,302.28
31503-1	POR 78	2801-029-027	\$3,178.58	\$3,178.58
31503-1	85	2801-029-028	\$3,302.28	\$3,302.28
31503-1	86	2801-029-029	\$3,178.58	\$3,178.58
31503-1	POR 78	2801-029-030	\$3,178.58	\$3,178.58
31503-1	94	2801-029-031	\$3,302.28	\$3,302.28
31503-1	95	2801-029-032	\$3,178.58	\$3,178.58
31503-1	96	2801-029-033	\$3,178.58	\$3,178.58
31503-1	POR 79	2801-029-034	\$3,302.28	\$3,302.28
31503-1	87	2801-029-035	\$3,178.58	\$3,178.58
31503-1	88	2801-029-036	\$3,178.58	\$3,178.58
31503-1	POR 79	2801-029-037	\$3,178.58	\$3,178.58
31503-1	97	2801-029-038	\$3,178.58	\$3,178.58
31503-1	98	2801-029-039	\$3,178.58	\$3,178.58
31503-1	99	2801-029-040	\$3,178.58	\$3,178.58
31503-1	POR 80	2801-029-041	\$3,302.28	\$3,302.28
31503-1	89	2801-029-042	\$3,178.58	\$3,178.58
31503-1	90	2801-029-043	\$3,302.28	\$3,302.28
31503-1	POR 80	2801-029-044	\$3,178.58	\$3,178.58
31503-1	100	2801-029-045	\$3,302.28	\$3,302.28
31503-1	101	2801-029-046	\$3,178.58	\$3,178.58

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	102	2801-029-047	\$3,302.28	\$3,302.28
31503-1	POR 81	2801-029-048	\$3,178.58	\$3,178.58
31503-1	91	2801-029-049	\$3,302.28	\$3,302.28
31503-1	92	2801-029-050	\$3,178.58	\$3,178.58
31503-1	POR 81	2801-029-051	\$3,178.58	\$3,178.58
31503-1	103	2801-029-052	\$3,302.28	\$3,302.28
31503-1	104	2801-029-053	\$3,178.58	\$3,178.58
31503-1	105	2801-029-054	\$3,178.58	\$3,178.58
31503-1	POR 82	2801-029-055	\$3,302.28	\$3,302.28
31503-1	93	2801-029-057	\$3,178.58	\$3,178.58
31503-1	94	2801-029-058	\$3,302.28	\$3,302.28
31503-1	POR 82	2801-029-059	\$3,178.58	\$3,178.58
31503-1	106	2801-029-060	\$3,178.58	\$3,178.58
31503-1	107	2801-029-061	\$3,302.28	\$3,302.28
31503-1	108	2801-029-062	\$3,178.58	\$3,178.58
31503-1	POR 83	2801-029-063	\$3,178.58	\$3,178.58
31503-1	95	2801-029-064	\$3,302.28	\$3,302.28
31503-1	96	2801-029-065	\$3,178.58	\$3,178.58
31503-1	POR 83	2801-029-066	\$3,178.58	\$3,178.58
31503-1	109	2801-029-067	\$3,302.28	\$3,302.28
31503-1	110	2801-029-068	\$3,178.58	\$3,178.58
31503-1	111	2801-029-069	\$3,240.42	\$3,240.42
31503-1	POR 84	2801-029-070	\$3,302.28	\$3,302.28
31503-1	97	2801-029-071	\$3,178.58	\$3,178.58
31503-1	98	2801-029-072	\$3,178.58	\$3,178.58
31503-1	POR 84	2801-029-073	\$3,302.28	\$3,302.28
31503-1	112	2801-029-074	\$3,178.58	\$3,178.58
31503-1	113	2801-029-092	\$2,507.86	\$2,507.86
31503-1	114	2801-029-093	\$2,405.06	\$2,405.06
31503-1	POR 85	2801-029-094	\$2,249.20	\$2,249.20
31503-1	99	2801-029-095	\$2,249.20	\$2,249.20
31503-1	100	2801-029-096	\$2,405.06	\$2,405.06
31503-1	POR 85	2801-029-097	\$2,507.86	\$2,507.86
31503-1	115	2801-029-098	\$2,507.86	\$2,507.86
31503-1	116	2801-029-099	\$2,405.06	\$2,405.06
31503-1	117	2801-029-100	\$2,249.20	\$2,249.20
31503-1	POR 86	2801-029-101	\$2,249.20	\$2,249.20
31503-1	101	2801-029-102	\$2,405.06	\$2,405.06
31503-1	102	2801-029-103	\$2,507.86	\$2,507.86
31503-1	POR 86	2801-029-104	\$3,178.58	\$3,178.58
31503-1	118	2801-029-105	\$3,302.28	\$3,302.28
31503-1	119	2801-029-106	\$3,178.58	\$3,178.58

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	120	2801-029-107	\$3,178.58	\$3,178.58
31503-1	POR 87	2801-029-108	\$3,178.58	\$3,178.58
31503-1	103	2801-029-109	\$3,178.58	\$3,178.58
31503-1	104	2801-029-110	\$3,178.58	\$3,178.58
31503-1	POR 87	2801-029-111	\$3,302.28	\$3,302.28
31503-1	121	2801-029-112	\$3,302.28	\$3,302.28
31503-1	122	2801-029-113	\$3,178.58	\$3,178.58
31503-1	123	2801-029-114	\$2,507.86	\$2,507.86
31503-1	POR 88	2801-029-115	\$2,405.06	\$2,405.06
31503-1	105	2801-029-116	\$2,507.86	\$2,507.86
31503-1	106	2801-029-117	\$2,507.86	\$2,507.86
31503-1	POR 88	2801-029-118	\$2,405.06	\$2,405.06
31503-1	124	2801-029-119	\$2,507.86	\$2,507.86
31503-1	125	2801-029-120	\$2,507.86	\$2,507.86
31503-1	126	2801-029-121	\$2,405.06	\$2,405.06
31503-1	POR 89	2801-029-122	\$2,507.86	\$2,507.86
31503-1	107	2801-029-123	\$2,507.86	\$2,507.86
31503-1	108	2801-029-124	\$2,405.06	\$2,405.06
31503-1	POR 89	2801-029-125	\$2,507.86	\$2,507.86
31503-1	127	2801-029-126	\$2,507.86	\$2,507.86
31503-1	128	2801-029-127	\$2,405.06	\$2,405.06
31503-1	129	2801-029-128	\$2,507.86	\$2,507.86
31503-1	POR 90	2801-029-129	\$2,405.06	\$2,405.06
31503-1	109	2801-029-130	\$2,507.86	\$2,507.86
31503-1	110	2801-029-131	\$2,507.86	\$2,507.86
31503-1	POR 90	2801-029-133	\$2,249.20	\$2,249.20
31503-1	130	2801-029-134	\$2,405.06	\$2,405.06
31503-1	131	2801-029-135	\$2,507.86	\$2,507.86
31503-1	132	2801-029-136	\$2,507.86	\$2,507.86
31503-1	POR 91	2801-029-137	\$2,405.06	\$2,405.06
31503-1	111	2801-029-138	\$2,249.20	\$2,249.20
31503-1	112	2801-029-139	\$2,249.20	\$2,249.20
31503-1	POR 91	2801-029-140	\$2,405.06	\$2,405.06
31503-1	133	2801-029-141	\$2,507.86	\$2,507.86
31503-1	134	2801-029-142	\$2,507.86	\$2,507.86
31503-1	135	2801-029-143	\$2,405.06	\$2,405.06
31503-1	POR 92	2801-029-144	\$2,249.20	\$2,249.20
31503-1	113	2801-029-145	\$2,249.20	\$2,249.20
31503-1	114	2801-029-148	\$2,405.06	\$2,405.06
31503-1	POR 92	2801-029-149	\$2,507.86	\$2,507.86
31503-1	136	2801-029-150	\$2,405.06	\$2,405.06
31503-1	137	2801-029-151	\$2,507.86	\$2,507.86

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	138	2801-029-152	\$2,507.86	\$2,507.86
31503-1	POR 93	2801-029-153	\$2,405.06	\$2,405.06
31503-1	115	2801-029-154	\$2,405.06	\$2,405.06
31503-1	116	2801-029-155	\$2,405.06	\$2,405.06
31503-1	POR 93	2801-029-156	\$2,507.86	\$2,507.86
31503-1	139	2801-029-157	\$2,249.20	\$2,249.20
31503-1	140	2801-029-158	\$2,507.86	\$2,507.86
31503-1	141	2801-029-159	\$2,405.06	\$2,405.06
31503-1	POR 94	2801-029-160	\$2,249.20	\$2,249.20
31503-1	117	2801-029-161	\$2,249.20	\$2,249.20
31503-1	118	2801-029-162	\$2,405.06	\$2,405.06
31503-1	POR 94	2801-029-163	\$2,507.86	\$2,507.86
31503-1	142	2801-029-164	\$2,507.86	\$2,507.86
31503-1	143	2801-029-165	\$2,405.06	\$2,405.06
31503-1	144	2801-029-166	\$2,249.20	\$2,249.20
31503-1	POR 95	2801-029-167	\$2,249.20	\$2,249.20
31503-1	119	2801-029-168	\$2,405.06	\$2,405.06
31503-1	120	2801-029-169	\$2,507.86	\$2,507.86
31503-1	POR 95	2801-029-170	\$2,249.20	\$2,249.20
31503-1	145	2801-029-172	\$2,507.86	\$2,507.86
31503-1	146	2801-029-173	\$2,405.06	\$2,405.06
31503-1	147	2801-029-174	\$2,507.86	\$2,507.86
31503-1	POR 96	2801-029-175	\$2,507.86	\$2,507.86
31503-1	121	2801-029-176	\$2,405.06	\$2,405.06
31503-1	122	2801-029-177	\$2,507.86	\$2,507.86
31503-1	POR 96	2801-029-178	\$2,507.86	\$2,507.86
31503-1	148	2801-029-179	\$2,405.06	\$2,405.06
31503-1	149	2801-029-180	\$2,507.86	\$2,507.86
31503-1	150	2801-029-181	\$2,507.86	\$2,507.86
31503-1	POR 97	2801-029-182	\$2,405.06	\$2,405.06
31503-1	123	2801-029-183	\$2,507.86	\$2,507.86
31503-1	124	2801-029-184	\$2,507.86	\$2,507.86
31503-1	POR 97	2801-029-185	\$2,405.06	\$2,405.06
31503-1	151	2801-029-186	\$2,507.86	\$2,507.86
31503-1	152	2801-029-188	\$2,405.06	\$2,405.06
31503-1	153	2801-029-189	\$2,507.86	\$2,507.86
31503-1	POR 98	2801-029-190	\$2,507.86	\$2,507.86
31503-1	125	2801-029-191	\$2,405.06	\$2,405.06
31503-1	126	2801-029-192	\$2,507.86	\$2,507.86
31503-1	POR 98	2801-029-193	\$2,507.86	\$2,507.86
31503-1	154	2801-029-194	\$2,405.06	\$2,405.06
31503-1	155	2801-029-195	\$2,507.86	\$2,507.86

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	156	2801-029-196	\$2,507.86	\$2,507.86
31503-1	POR 99	2801-029-197	\$2,405.06	\$2,405.06
31503-1	127	2801-029-198	\$2,507.86	\$2,507.86
31503-1	128	2801-029-199	\$2,405.06	\$2,405.06
31503-1	POR 99	2801-029-200	\$2,507.86	\$2,507.86
31503-1	157	2801-029-201	\$2,405.06	\$2,405.06
31503-1	158	2801-029-202	\$2,507.86	\$2,507.86
31503-1	159	2801-029-204	\$2,507.86	\$2,507.86
31503-1	POR 100	2801-029-205	\$2,405.06	\$2,405.06
31503-1	129	2801-029-206	\$2,507.86	\$2,507.86
31503-1	130	2801-029-207	\$2,507.86	\$2,507.86
31503-1	POR 100	2801-029-208	\$2,405.06	\$2,405.06
31503-1	160	2801-029-209	\$2,507.86	\$2,507.86
31503-1	161	2801-029-210	\$2,507.86	\$2,507.86
31503-1	162	2801-029-211	\$2,405.06	\$2,405.06
31503-1	POR 101	2801-029-212	\$2,507.86	\$2,507.86
31503-1	131	2801-029-213	\$2,507.86	\$2,507.86
31503-1	132	2801-029-214	\$2,405.06	\$2,405.06
31503-1	POR 101	2801-029-215	\$2,507.86	\$2,507.86
31503-1	163	2801-029-216	\$2,507.86	\$2,507.86
31503-1	164	2801-029-217	\$2,507.86	\$2,507.86
31503-1	165	2801-029-218	\$2,405.06	\$2,405.06
31503-1	POR 102	2801-029-219	\$2,507.86	\$2,507.86
31503-1	133	2801-029-220	\$2,507.86	\$2,507.86
31503-1	134	2801-029-221	\$2,405.06	\$2,405.06
31503-1	POR 102	2801-029-222	\$2,507.86	\$2,507.86
31503-1	166	2801-029-224	\$2,507.86	\$2,507.86
31503-1	167	2801-029-225	\$2,405.06	\$2,405.06
31503-1	168	2801-029-226	\$2,507.86	\$2,507.86
31503-1	POR 103	2801-029-227	\$2,507.86	\$2,507.86
31503-1	135	2801-029-228	\$2,405.06	\$2,405.06
31503-1	136	2801-029-229	\$2,507.86	\$2,507.86
31503-1	POR 103	2801-029-230	\$2,507.86	\$2,507.86
31503-1	169	2801-029-231	\$2,405.06	\$2,405.06
31503-1	170	2801-029-232	\$2,507.86	\$2,507.86
31503-1	171	2801-029-233	\$2,507.86	\$2,507.86
31503-1	POR 104	2801-029-234	\$2,405.06	\$2,405.06
31503-1	137	2801-029-235	\$2,507.86	\$2,507.86
31503-1	138	2801-029-236	\$2,507.86	\$2,507.86
31503-1	POR 104	2801-029-237	\$2,507.86	\$2,507.86
31503-1	172	2801-029-238	\$2,405.06	\$2,405.06
31503-1	173	2801-029-239	\$2,507.86	\$2,507.86



William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	174	2801-029-240	\$2,507.86	\$2,507.86
31503-1	POR 105	2801-029-241	\$2,405.06	\$2,405.06
31503-1	139	2801-029-242	\$2,507.86	\$2,507.86
31503-1	140	2801-029-243	\$2,507.86	\$2,507.86
31503-1	POR 105	2801-029-244	\$2,405.06	\$2,405.06
31503-1	175	2801-029-245	\$2,507.86	\$2,507.86
31503-1	176	2801-029-246	\$2,507.86	\$2,507.86
31503-1	177	2801-029-247	\$2,405.06	\$2,405.06
31503-1	POR 106	2801-029-248	\$2,507.86	\$2,507.86
31503-1	141	2801-029-249	\$2,507.86	\$2,507.86
31503-1	142	2801-029-250	\$2,405.06	\$2,405.06
31503-1	POR 106	2801-029-251	\$2,507.86	\$2,507.86
31503-1	178	2801-029-253	\$2,249.20	\$2,249.20
31503-1	179	2801-029-254	\$2,405.06	\$2,405.06
31503-1	180	2801-029-255	\$2,507.86	\$2,507.86
31503-1	POR 107	2801-031-001	\$4,171.14	\$4,171.14
31503-1	143	2801-031-002	\$4,171.14	\$4,171.14
31503-1	144	2801-031-003	\$4,171.14	\$4,171.14
31503-1	POR 107	2801-031-004	\$4,458.58	\$4,458.58
31503-1	181	2801-031-005	\$4,171.14	\$4,171.14
31503-1	182	2801-031-006	\$4,326.56	\$4,326.56
31503-1	183	2801-031-007	\$4,171.14	\$4,171.14
31503-1	POR 108	2801-031-008	\$4,458.58	\$4,458.58
31503-1	145	2801-031-009	\$4,171.14	\$4,171.14
31503-1	146	2801-031-010	\$4,326.56	\$4,326.56
31503-1	POR 108	2801-031-011	\$4,458.58	\$4,458.58
31503-1	184	2801-031-012	\$4,171.14	\$4,171.14
31503-1	185	2801-031-013	\$4,458.58	\$4,458.58
31503-1	186	2801-031-014	\$4,458.58	\$4,458.58
31503-1	POR 109	2801-031-015	\$4,326.56	\$4,326.56
31503-1	147	2801-031-016	\$4,171.14	\$4,171.14
31503-1	148	2801-031-017	\$4,458.58	\$4,458.58
31503-1	POR 109	2801-031-018	\$4,326.56	\$4,326.56
31503-1	187	2801-031-019	\$4,458.58	\$4,458.58
31503-1	188	2801-031-020	\$4,171.14	\$4,171.14
31503-1	189	2801-031-021	\$4,326.56	\$4,326.56
31503-1	POR 110	2801-031-022	\$4,458.58	\$4,458.58
31503-1	149	2801-031-023	\$4,326.56	\$4,326.56
31503-1	150	2801-031-024	\$4,458.58	\$4,458.58
31503-1	POR 110	2801-031-025	\$4,326.56	\$4,326.56
31503-1	190	2801-031-026	\$4,171.14	\$4,171.14
31503-1	191	2801-031-027	\$4,326.56	\$4,326.56



William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	192	2801-031-028	\$4,458.58	\$4,458.58
31503-1	POR 111	2801-031-029	\$4,171.14	\$4,171.14
31503-1	151	2801-031-030	\$4,458.58	\$4,458.58
31503-1	152	2801-031-031	\$4,171.14	\$4,171.14
31503-1	POR 111	2801-031-032	\$4,458.58	\$4,458.58
31503-1	193	2801-031-033	\$4,326.56	\$4,326.56
31503-1	194	2801-031-034	\$4,171.14	\$4,171.14
31503-1	195	2801-031-035	\$4,458.58	\$4,458.58
31503-1	POR 112	2801-031-036	\$4,171.14	\$4,171.14
31503-1	153	2801-031-037	\$4,326.56	\$4,326.56
31503-1	154	2801-031-038	\$4,458.58	\$4,458.58
31503-1	POR 112	2801-031-039	\$4,326.56	\$4,326.56
31503-1	196	2801-031-040	\$4,171.14	\$4,171.14
31503-1	197	2801-031-041	\$4,326.56	\$4,326.56
31503-1	198	2801-032-002	\$4,458.58	\$4,458.58
31503-1	POR 113	2801-032-003	\$4,326.56	\$4,326.56
31503-1	155	2801-032-004	\$4,458.58	\$4,458.58
31503-1	156	2801-032-005	\$4,326.56	\$4,326.56
31503-1	POR 113	2801-032-006	\$4,171.14	\$4,171.14
31503-1	199	2801-032-007	\$4,458.58	\$4,458.58
31503-1	200	2801-032-008	\$4,458.58	\$4,458.58
31503-1	201	2801-032-009	\$4,171.14	\$4,171.14
31503-1	POR 114	2801-032-010	\$4,326.56	\$4,326.56
31503-1	157	2801-032-021	\$4,171.14	\$4,171.14
31503-1	158	2801-032-022	\$4,326.56	\$4,326.56
31503-1	POR 114	2801-032-023	\$4,458.58	\$4,458.58
31503-1	202	2801-032-028	\$4,458.58	\$4,458.58
31503-1	203	2801-032-042	\$4,458.58	\$4,458.58
31503-1	204	2801-032-043	\$4,171.14	\$4,171.14
31503-1	POR 115	2801-032-044	\$3,885.72	\$3,885.72
31503-1	159	2801-032-045	\$4,171.14	\$4,171.14
31503-1	160	2801-032-046	\$4,171.14	\$4,171.14
31503-1	POR 115	2801-032-047	\$4,171.14	\$4,171.14
31503-1	205	2801-032-048	\$4,326.56	\$4,326.56
31503-1	206	2801-033-001	\$4,458.58	\$4,458.58
31503-1	207	2801-033-002	\$4,326.56	\$4,326.56
31503-1	POR 116	2801-033-003	\$4,171.14	\$4,171.14
31503-1	161	2801-033-004	\$4,326.56	\$4,326.56
31503-1	162	2801-033-005	\$3,885.72	\$3,885.72
31503-1	POR 116	2801-033-006	\$3,885.72	\$3,885.72
31503-1	208	2801-033-007	\$3,885.72	\$3,885.72
31503-1	209	2801-033-008	\$4,171.14	\$4,171.14

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	210	2801-033-009	\$4,171.14	\$4,171.14
31503-1	POR 117	2801-033-010	\$3,885.72	\$3,885.72
31503-1	163	2801-033-011	\$3,885.72	\$3,885.72
31503-1	164	2801-033-012	\$3,885.72	\$3,885.72
31503-1	POR 117	2801-033-013	\$3,885.72	\$3,885.72
31503-1	211	2801-033-014	\$3,885.72	\$3,885.72
31503-1	212	2801-033-015	\$4,171.14	\$4,171.14
31503-1	213	2801-033-016	\$3,885.72	\$3,885.72
31503-1	POR 118	2801-033-017	\$3,885.72	\$3,885.72
31503-1	165	2801-033-018	\$4,171.14	\$4,171.14
31503-1	166	2801-033-019	\$3,885.72	\$3,885.72
31503-1	POR 118	2801-033-020	\$3,885.72	\$3,885.72
31503-1	214	2801-033-021	\$4,171.14	\$4,171.14
31503-1	215	2801-033-022	\$3,885.72	\$3,885.72
31503-1	216	2801-033-023	\$4,171.14	\$4,171.14
31503-1	POR 119	2801-033-024	\$3,885.72	\$3,885.72
31503-1	167	2801-033-025	\$4,171.14	\$4,171.14
31503-1	168	2801-033-026	\$3,885.72	\$3,885.72
31503-1	POR 119	2801-033-027	\$3,885.72	\$3,885.72
31503-1	217	2801-033-028	\$3,885.72	\$3,885.72
31503-1	218	2801-033-029	\$4,171.14	\$4,171.14
31503-1	219	2801-033-030	\$4,171.14	\$4,171.14
31503-1	POR 120	2801-033-031	\$4,171.14	\$4,171.14
31503-1	169	2801-033-032	\$3,885.72	\$3,885.72
31503-1	170	2801-033-033	\$4,171.14	\$4,171.14
31503-1	POR 120	2801-033-034	\$4,171.14	\$4,171.14
31503-1	220	2801-033-035	\$3,885.72	\$3,885.72
31503-1	221	2801-033-036	\$4,171.14	\$4,171.14
31503-1	222	2801-033-037	\$4,171.14	\$4,171.14
31503-1	POR 121	2801-033-038	\$3,885.72	\$3,885.72
31503-1	171	2801-033-039	\$3,885.72	\$3,885.72
31503-1	172	2801-033-040	\$3,885.72	\$3,885.72
31503-1	POR 121	2801-033-041	\$4,171.14	\$4,171.14
31503-1	223	2801-033-042	\$3,885.72	\$3,885.72
31503-1	224	2801-033-043	\$4,171.14	\$4,171.14
31503-1	225	2801-033-044	\$3,885.72	\$3,885.72
31503-1	POR 122	2801-034-003	\$4,171.14	\$4,171.14
31503-1	173	2801-034-004	\$4,326.56	\$4,326.56
31503-1	174	2801-034-005	\$3,885.72	\$3,885.72
31503-1	POR 122	2801-034-006	\$4,171.14	\$4,171.14
31503-1	226	2801-034-007	\$4,171.14	\$4,171.14
31503-1	227	2801-034-008	\$3,885.72	\$3,885.72

William S. Hart Union High School District  
Community Facilities District No. 2015-1  
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
31503-1	228	2801-034-009	\$4,171.14	\$4,171.14
31503-1	POR 123	2801-034-010	\$4,171.14	\$4,171.14
31503-1	175	2801-034-017	\$3,885.72	\$3,885.72
31503-1	176	2801-034-018	\$3,885.72	\$3,885.72
31503-1	POR 123	2801-034-025	\$3,885.72	\$3,885.72
31503-1	229	2801-034-026	\$3,885.72	\$3,885.72
31503-1	230	2801-034-027	\$3,885.72	\$3,885.72
31503-1	231	2801-034-028	\$4,171.14	\$4,171.14
31503-1	POR 124	2801-036-013	\$2,507.86	\$2,507.86
31503-1	177	2801-036-014	\$2,405.06	\$2,405.06
31503-1	178	2801-036-015	\$2,507.86	\$2,507.86
31503-1	POR 124	2801-036-016	\$2,507.86	\$2,507.86
31503-1	232	2801-036-017	\$2,405.06	\$2,405.06
31503-1	233	2801-036-018	\$2,507.86	\$2,507.86
31503-1	234	2801-036-019	\$2,507.86	\$2,507.86
31503-1	POR 125	2801-036-020	\$2,405.06	\$2,405.06
31503-1	179	2801-036-021	\$2,507.86	\$2,507.86
31503-1	180	2801-036-022	\$2,507.86	\$2,507.86
31503-1	POR 125	2801-036-023	\$2,405.06	\$2,405.06
31503-1	235	2801-036-024	\$2,507.86	\$2,507.86
31503-1	236	2801-036-025	\$2,507.86	\$2,507.86
31503-1	237	2801-036-026	\$2,405.06	\$2,405.06
31503-1	POR 126	2801-036-027	\$2,507.86	\$2,507.86
31503-1	181	2801-036-028	\$2,507.86	\$2,507.86
31503-1	182	2801-036-029	\$2,405.06	\$2,405.06
31503-1	POR 126	2801-036-030	\$2,507.86	\$2,507.86
31503-1	238	2801-036-031	\$2,507.86	\$2,507.86
31503-1	239	2801-036-032	\$2,405.06	\$2,405.06
31503-1	240	2801-036-033	\$2,507.86	\$2,507.86
31503-1	POR 127	2801-036-034	\$2,507.86	\$2,507.86
31503-1	183	2801-036-035	\$2,405.06	\$2,405.06
31503-1	184	2801-036-036	\$2,507.86	\$2,507.86

<b>Total Parcels</b>	<b>494</b>
<b>Total Taxable Parcels</b>	<b>494</b>
<b>Total Maximum Annual Special Tax</b>	<b>\$1,556,940.82</b>
<b>Total Assigned Special Tax</b>	<b>\$1,556,940.82</b>