

# CITY OF OXNARD

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*Fiscal Year 2021/22 Annual Report for:*

**Community Facilities District No. 2  
(Westport at Mandalay Bay)**

**February 2022**

Prepared by:



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# TABLE OF CONTENTS

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|   |           |
|---|-----------|
| <b>1. District Analysis .....</b>                             | <b>1</b>  |
| 1.1 District .....  | 1         |
| 1.2 Levy.....   | 1         |
| 1.3 Delinquencies .....                                       | 1         |
| <b>2. Senate Bill 165.....</b>                                | <b>2</b>  |
| 2.1 Purpose of Special Tax.....                               | 2         |
| 2.2 Collections & Expenditures .....                          | 2         |
| <b>3. Levy Analysis .....</b>                                 | <b>3</b>  |
| 3.1 CFD No. 2 Levy Summary .....                              | 3         |
| 3.2 Special Tax Spread.....                                   | 3         |
| 3.3 Expected & Applied Rates .....                            | 4         |
| 3.4 Maximum & Applied Rates.....                              | 4         |
| 3.5 Expected Special Tax Rates .....                          | 5         |
| 3.6 Maximum Special Tax Rates.....                            | 5         |
| 3.7 Applied Special Tax Rates.....                            | 6         |
| <b>4. Financial Status .....</b>                              | <b>7</b>  |
| 4.1 Maintenance Fund Balance.....                             | 7         |
| 4.2 Delinquency Status.....                                   | 7         |
| <b>5. District Boundary Map.....</b>                          | <b>8</b>  |
| <b>Appendix A: Rate &amp; Method of Apportionment.....</b>    | <b>9</b>  |
| <b>Appendix B: Delinquency Summary Report .....</b>           | <b>10</b> |
| <b>Appendix C: Final Budget for Fiscal Year 2021/22 .....</b> | <b>11</b> |
| <b>Appendix D: Fiscal Year 2021/22 Special Tax Roll .....</b> | <b>12</b> |

# 1. DISTRICT ANALYSIS

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## 1.1 District

The City of Oxnard (the “City”) established Community Facilities District No. 2 (Westport at Mandalay Bay) (the “CFD”) in 2000 to pay for the cost and expense of providing certain public services throughout the CFD. The CFD funds all or some of the following services:

- (1) Police protection services, including, but not limited to, enforcement of codes relating to the waterways within and adjoining the CFD and the harbor;
- (2) Maintenance of parks, parkways and open spaces, including but not limited to waterways within and adjoining the CFD and the harbor; and
- (3) Storm drain filtration maintenance.

In 2002, the Coastal Commission of the State of California approved a change in the CFD’s rate and method of apportionment to reflect a change in land use.

This CFD directly overlaps with Community Facilities District No. 1 (Westport at Mandalay Bay).

Parcels in the CFD are subject to the CFD special tax levy in perpetuity.

## 1.2 Levy

The City levied the CFD’s 2021/22 annual special tax on 321 parcels totaling \$513,730.74. A special tax levy credit of \$150,000 was applied to the total levy in order to reduce the surplus fund balance of approximately \$1.6M. The City should continue to offer a similar levy credit over the next three years in order to reduce the fund balance, or should identify service needs and projects to utilize the funds for the benefit of the District.

Pursuant to the CFD’s Rate and Method of Apportionment, the City first levies taxable parcels up to 100% of the Expected Special Tax. If additional funds are required for the CFD, the City will levy parcels up to 100% of the Maximum Special Tax. The City levied taxable parcels at 78.46% of the respective Expected Special Tax for 2021/22.

The CFD’s Expected Special Tax and Maximum Special Tax rates escalate annually by 2%.

## 1.3 Delinquencies

The 2020/21 delinquency rate for the CFD as of December 10, 2021 is .18%. NBS will continue to monitor delinquencies and recommend delinquency management actions as needed.

### NBS

Amanda Welker, Administrator

Adina McCargo, Project Manager

Pablo Perez, Client Services Director

## 2. SENATE BILL 165

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, requires that the proceeds of the special tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the CFD and others are handled through annual reports. This section of this report intends to comply with Sections 50075.1 of the California Government Code that states:

“The chief fiscal officer of the levying or issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.”

Community Facilities District No. 2  
Westport at Mandalay (Services)  
October 3, 2000

### 2.1 Purpose of Special Tax

The Special Tax is collected to maintain the improvements funded by Community Facilities District No. 1 and for police services.

### 2.2 Collections & Expenditures

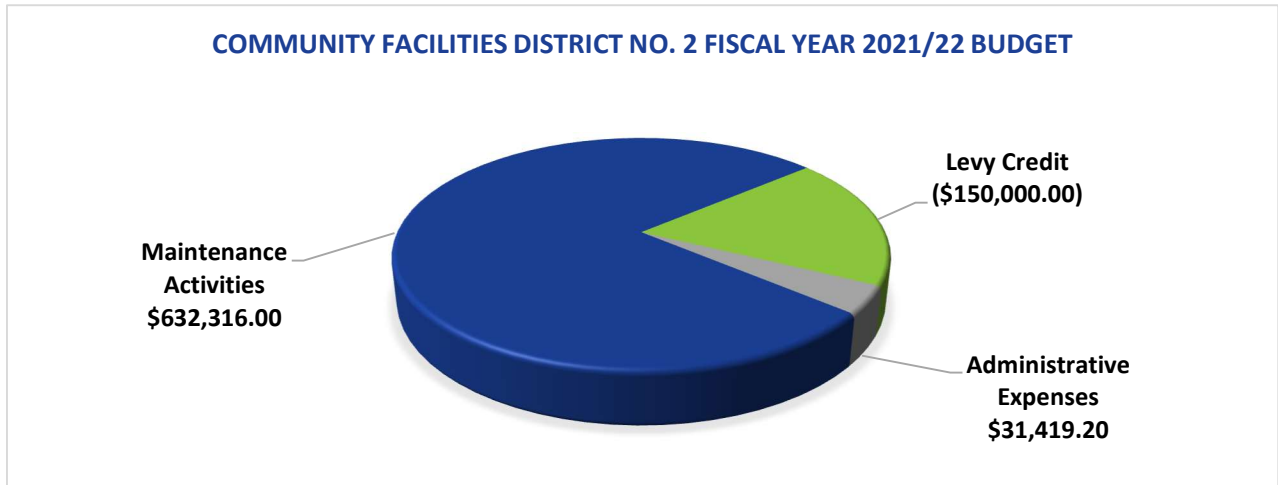
| Fund Name        | 6/30/2020 Balance | Total Amount Collected | 6/30/2021 Balance | Expended Amount | Service Status |
|------------------|-------------------|------------------------|-------------------|-----------------|----------------|
| Special Tax Fund | \$1,685,415.99    | \$244,186.54           | \$1,321,913.08    | \$607,689.45    | Ongoing        |

### 3. LEVY ANALYSIS

#### 3.1 CFD No. 2 Levy Summary

A summary of the total levy and breakdown of the levy components for Fiscal Year 2021/22 are shown in the table and charts below.

| Parcel Count | FY 2021/22 Expected Special Tax | FY 2021/22 Maximum Special Tax | FY 2021/22 Levy |
|--------------|---------------------------------|--------------------------------|-----------------|
| 321          | \$654,767.64                    | \$823,127.25                   | \$513,730.74    |



#### 3.2 Special Tax Spread

The Fiscal Year 2021/22 total levy and Applied Tax rates are shown in the table below.

| Land Use Class | Land Use <sup>(1)</sup>  | Rate Type  | Parcel Count | FY 2021/22 Applied Tax Rate | Total FY 2021/22 Special Tax Levy |
|----------------|--------------------------|------------|--------------|-----------------------------|-----------------------------------|
| 1              | SFR > 5,500 s.f.         | Per unit   | 25           | \$3,225.18                  | \$80,629.50                       |
| 2              | SFR 4,500-5,500 s.f.     | Per unit   | 41           | 3,055.42                    | 125,272.22                        |
| 3              | SFR < 4,500 s.f.         | Per unit   | 30           | 2,387.88                    | 71,636.40                         |
| 4              | Duplex Property          | Per unit   | 34           | 1,489.94                    | 50,657.96                         |
| 5              | Townhouse Property       | Per unit   | 88           | 1,067.72                    | 93,959.36                         |
| 6              | Condominium Property     | Per unit   | 88           | 901.80                      | 79,358.40                         |
| 7              | Non-Residential Property | Floor Area | 15           | 0.56                        | 12,216.90                         |
| <b>Totals:</b> |                          |            | <b>321</b>   |                             | <b>\$513,730.74</b>               |

*(1) Residential property land use has an applied rate per unit whereas non-residential land use rate is multiplied by floor area.*

### 3.3 Expected & Applied Rates

The Fiscal Year 2021/22 Applied Tax rates compared to the Expected Special Tax rates are shown in the table below.

| Land Use Class | Land Use <sup>(1)</sup>  | Rate Type  | Parcel Count | FY 2021/22 Applied Tax Rate | FY 2021/22 Expected Special Tax Rate | Percent of EST |
|----------------|--------------------------|------------|--------------|-----------------------------|--------------------------------------|----------------|
| 1              | SFR > 5,500 s.f.         | Per unit   | 25           | \$3,225.18                  | \$4,110.59                           | 78.46%         |
| 2              | SFR 4,500-5,500 s.f.     | Per unit   | 41           | 3,055.42                    | 3,894.21                             | 78.46%         |
| 3              | SFR < 4,500 s.f.         | Per unit   | 30           | 2,387.88                    | 3,043.43                             | 78.46%         |
| 4              | Duplex Property          | Per unit   | 34           | 1,489.94                    | 1,898.98                             | 78.46%         |
| 5              | Townhouse Property       | Per unit   | 88           | 1,067.72                    | 1,360.85                             | 78.46%         |
| 6              | Condominium Property     | Per unit   | 88           | 901.80                      | 1,149.39                             | 78.46%         |
| 7              | Non-Residential Property | Floor Area | 15           | 0.55630                     | 0.70903                              | 78.46%         |
| <b>Totals:</b> |                          |            | <b>321</b>   |                             |                                      |                |

(1) Residential property land use has an applied rate per unit whereas non-residential land use rate is multiplied by floor area.

### 3.4 Maximum & Applied Rates

The Fiscal Year 2021/22 Applied Tax rates compared to the Maximum Special Tax rates are shown in the table below.

| Land Use Class | Land Use <sup>(1)</sup>  | Rate Type  | Parcel Count | FY 2021/22 Applied Tax Rate | FY 2021/22 Maximum Special Tax Rate | Percent of MST |
|----------------|--------------------------|------------|--------------|-----------------------------|-------------------------------------|----------------|
| 1              | SFR > 5,500 s.f.         | Per unit   | 25           | \$3,225.18                  | \$5,167.54                          | 62.41%         |
| 2              | SFR 4,500-5,500 s.f.     | Per unit   | 41           | 3,055.42                    | 4,895.51                            | 62.41%         |
| 3              | SFR < 4,500 s.f.         | Per unit   | 30           | 2,387.88                    | 3,825.99                            | 62.41%         |
| 4              | Duplex Property          | Per unit   | 34           | 1,489.94                    | 2,387.26                            | 62.41%         |
| 5              | Townhouse Property       | Per unit   | 88           | 1,067.72                    | 1,710.76                            | 62.41%         |
| 6              | Condominium Property     | Per unit   | 88           | 901.80                      | 1,444.92                            | 62.41%         |
| 7              | Non-Residential Property | Floor Area | 15           | 0.55630                     | 0.891419                            | 62.41%         |
| <b>Totals:</b> |                          |            | <b>321</b>   |                             |                                     |                |

(1) Residential property land use has an applied rate per unit whereas non-residential land use rate is multiplied by floor area.

### 3.5 Expected Special Tax Rates

The Fiscal Year 2021/22 Expected Special Tax rates compared to the prior year are shown in the table below.

| Land Use Class | Parcel Count<br>FY 2020/21 | Parcel Count<br>FY 2021/22 | FY 2020/21<br>Expected<br>Special Tax<br>Rate | FY 2021/22<br>Expected<br>Special Tax<br>Rate | Percent<br>Change |
|----------------|----------------------------|----------------------------|---|---|-------------------|
| 1              | 25                         | 25                         | \$4,030.00                                    | \$4,110.59                                    | 2.00%             |
| 2              | 41                         | 41                         | 3,817.86                                      | 3,894.21                                      | 2.00%             |
| 3              | 30                         | 30                         | 2,983.76                                      | 3,043.43                                      | 2.00%             |
| 4              | 34                         | 34                         | 1,861.75                                      | 1,898.98                                      | 2.00%             |
| 5              | 88                         | 88                         | 1,334.17                                      | 1,360.85                                      | 2.00%             |
| 6              | 88                         | 88                         | 1,126.86                                      | 1,149.39                                      | 2.00%             |
| 7              | 15                         | 15                         | 0.695127                                      | 0.70903                                       | 2.00%             |
| <b>Totals:</b> | <b>321</b>                 | <b>321</b>                 |   |   |                   |

### 3.6 Maximum Special Tax Rates

The Fiscal Year 2021/22 Maximum Special Tax rates compared to the prior year are shown in the table below.

| Land Use Class | Parcel Count<br>FY 2020/21 | Parcel Count<br>FY 2021/22 | FY 2020/21<br>Maximum<br>Special Tax<br>Rate | FY 2021/22<br>Maximum<br>Special Tax<br>Rate | Percent<br>Change |
|----------------|----------------------------|----------------------------|--|--|-------------------|
| 1              | 25                         | 25                         | \$5,066.22                                   | \$5,167.54                                   | 2.00%             |
| 2              | 41                         | 41                         | 4,799.52                                     | 4,895.51                                     | 2.00%             |
| 3              | 30                         | 30                         | 3,750.97                                     | 3,825.99                                     | 2.00%             |
| 4              | 34                         | 34                         | 2,340.45                                     | 2,387.26                                     | 2.00%             |
| 5              | 88                         | 88                         | 1,677.22                                     | 1,710.76                                     | 2.00%             |
| 6              | 88                         | 88                         | 1,416.59                                     | 1,444.92                                     | 2.00%             |
| 7              | 15                         | 15                         | 0.873944                                     | 0.891419                                     | 2.00%             |
| <b>Totals:</b> | <b>321</b>                 | <b>321</b>                 |  |  |                   |

### 3.7 Applied Special Tax Rates

The Fiscal Year 2021/22 Applied Special Tax rates compared to prior year are shown in the table below.

| Land Use Class | Parcel Count<br>FY 2020/21 | Parcel Count<br>FY 2021/22 | FY 2020/21<br>Applied Special<br>Tax Rate | FY 2021/22<br>Applied Special<br>Tax Rate | Percent<br>Change |
|----------------|----------------------------|----------------------------|---|---|-------------------|
| 1              | 25                         | 25                         | \$1,426.82                                | \$3,225.18                                | 55.76%            |
| 2              | 41                         | 41                         | 1,351.72                                  | 3,055.42                                  | 55.76%            |
| 3              | 30                         | 30                         | 1,056.40                                  | 2,387.88                                  | 55.76%            |
| 4              | 34                         | 34                         | 659.14                                    | 1,489.94                                  | 55.76%            |
| 5              | 88                         | 88                         | 472.36                                    | 1,067.72                                  | 55.76%            |
| 6              | 88                         | 88                         | 398.96                                    | 901.80                                    | 55.76%            |
| 7              | 15                         | 15                         | 0.2461                                    | 0.55630                                   | 55.76%            |
| <b>Totals:</b> | <b>321</b>                 | <b>321</b>                 |   |   |                   |



## 4. FINANCIAL STATUS

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### 4.1 Maintenance Fund Balance

| 6/30/2020 Balance | 2020/21 Special Tax Levy Collections <sup>(1)</sup> | 2020/21 Expended Amount | 6/30/2021 Balance | Service Status |
|-------------------|---|-------------------------|-------------------|----------------|
| \$1,685,415.99    | \$244,186.54  | \$607,689.45            | \$1,321,913.08    | Ongoing        |

(1) Special tax collections through June 30, 2021, less delinquencies.

### 4.2 Delinquency Status

At the time of this report, no delinquency actions have been taken against the delinquent parcel that remained unpaid as of December 10, 2021. The Delinquency Summary for all years can be found in Appendix B of this report.

# 5. DISTRICT BOUNDARY MAP



# APPENDIX A: RATE & METHOD OF APPORTIONMENT

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The following pages show the Rate and Method of Apportionment for the CFD.

**REVISED**  
**RATE AND METHOD OF APPORTIONMENT FOR**  
**COMMUNITY FACILITIES DISTRICT NO. 2**  
**(WESTPORT AT MANDALAY BAY)**  
**OF THE CITY OF OXNARD**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Community Facilities District No. 2 (Westport at Mandalay Bay) of the City of Oxnard ("CFD No. 2") and collected each Fiscal Year commencing in Fiscal Year 2002-03, in an amount determined by the Council through the application of the appropriate Special Tax for "Developed Property" and "Undeveloped Property" as described below. All of the real property in CFD No. 2, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Acre or Acreage"** means the 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 land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

**"Act"** means the Mello-Roos Community 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 the following actual or reasonably estimated costs directly related to the administration of CFD No. 2: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs to the City, CFD No. 2 or any designee thereof of complying with City, CFD No. 2 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2 for any other administrative purposes of CFD No. 2, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Assessor's Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

**"CFD Administrator"** means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement, the Contingent Special Tax Requirement, and providing for the levy and collection of the Special Taxes.

**"CFD No. 2"** means Community Facilities District No. 2 (Westport at Mandalay Bay) of the City.

**"City"** means the City of Oxnard.

**"Condominium Property"** means all Assessor's Parcels of Residential Property which are designated as CVC in the Oxnard Local Coastal Program as depicted in the zoning map included as Exhibit A to this Rate and Method of Apportionment.

**"Contingent Special Tax Requirement"** means that amount required in any Fiscal Year for CFD No. 2 to: (i) pay directly for dredging the harbor entrance, but only if such services are no longer provided by the United States Army Corps of Engineers, as determined by the CFD Administrator; and/or (ii) pay directly for maintaining water circulation through the canals, but only if such services are required due to the closure of the Mandalay Bay power plant and adequate funding is not available from other sources, as determined by the CFD Administrator.

**"Council"** means the City Council of the City, acting as the legislative body of CFD No. 2.

**"County"** means the County of Ventura.

**"Developed Property"** means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year.

**"Duplex Property"** means all Assessor's Parcels of Residential Property which are designated as R-2-C in the Oxnard Local Coastal Program as depicted in the zoning map included as Exhibit A to this Rate and Method of Apportionment.

**"Expected Special Tax"** means the Special Tax anticipated to be levied on each Assessor's Parcel of Developed Property to meet the Special Tax Requirement, as determined in accordance with Sections C and D below.

**"Fiscal Year"** means the period starting July 1 and ending on the following June 30.

**"Land Use Class"** means any of the classes listed in Table 1 or Table 2.

**"Lot Size"** for any Assessor's Parcel of Single Family Property means the Acreage multiplied by 43,560.

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

**"Non-Residential Floor Area"** for any Non-Residential Property means the total of the gross area of the floor surfaces within the exterior wall of the building, not including space devoted to stairwells, basement storage, required corridors, public restrooms, elevator shafts, light courts, vehicle parking and areas incident thereto, mechanical equipment incidental to the operation of such building, and covered public pedestrian circulation areas, including atriums, lobbies, plazas, patios, decks, arcades and similar areas, except such public circulation areas or portions thereof that are used solely for commercial purposes. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

**"Non-Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.

**"Property Owner Association Property"** means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2 that was owned by or irrevocably offered for dedication to a property owner association, including any master or sub-association, as of January 1 of the previous Fiscal Year. However, any property which constitutes the "pad-area" under a residential or non-residential building shall not be considered Property Owner Association Property.

**"Proportionately"** means for Developed Property that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor's Parcels of Undeveloped Property.

**"Public Property"** means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**"Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

**"Single Family Property"** means all Assessor's Parcels of Residential Property which are designated as R-W-1 in the Oxnard Local Coastal Program as depicted in the zoning map included as Exhibit A to this Rate and Method of Apportionment.

**"Special Tax"** means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property and Undeveloped Property to fund the Special Tax Requirement and the Contingent Special Tax Requirement.

**"Special Tax Requirement"** means that amount required in any Fiscal Year for CFD No. 2 to: (i) pay directly for landscaping, canal maintenance, storm drain filtration maintenance, and code enforcement services; (ii) pay Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

**"State"** means the State of California.

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of CFD No. 2 which are not exempt from the Special Tax pursuant to law or Section E below.

**"Townhouse Property"** means all Assessor's Parcels of Residential Property which are designated as R-3-C in the Oxnard Local Coastal Program as depicted in the zoning map included as Exhibit A to this Rate and Method of Apportionment.

**"Undeveloped Property"** means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2 shall be classified as Developed Property or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Residential Property shall be assigned to Land Use Classes 1 through 6 based on the type of use and the Lot Size, as applicable. Non-Residential Property shall be assigned to Land Use Class 7.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2002-03 for each Land Use Class is shown below in Table 1.

**TABLE 1**

**Maximum Special Taxes for Developed Property  
For Fiscal Year 2002-03  
Community Facilities District No. 2**

| <b>Land Use Class</b> | <b>Land Use</b>          | <b>Description</b>          | <b>Maximum Special Tax</b>                             |
|-----------------------|--------------------------|-----------------------------|--|
| 1                     | Single Family Property   | Lot Size > 5,500 s.f.       | \$3,547.16 per unit                                    |
| 2                     | Single Family Property   | Lot Size 4,500 – 5,499 s.f. | \$3,360.43 per unit                                    |
| 3                     | Single Family Property   | Lot Size < 4,500 s.f.       | \$2,626.28 per unit                                    |
| 4                     | Duplex Property          | NA                          | \$1,638.69 per unit                                    |
| 5                     | Townhouse Property       | NA                          | \$1,174.32 per unit                                    |
| 6                     | Condominium Property     | NA                          | \$991.84 per unit                                      |
| 7                     | Non-Residential Property | NA                          | \$0.6119 per square foot of Non-Residential Floor Area |

b. Expected Special Tax

The Expected Special Tax for Fiscal Year 2002-03 for each Land Use Class is shown below in Table 2.



**TABLE 2**

**Expected Special Taxes for Developed Property  
For Fiscal Year 2002-03  
Community Facilities District No. 2**

| <b>Land Use Class</b> | <b>Land Use</b>          | <b>Description</b>          | <b>Expected Special Tax</b>                            |
|-----------------------|--------------------------|-----------------------------|--|
| 1                     | Single Family Property   | Lot Size > 5,500 s.f.       | \$2,821.64 per unit                                    |
| 2                     | Single Family Property   | Lot Size 4,500 – 5,499 s.f. | \$2,673.11 per unit                                    |
| 3                     | Single Family Property   | Lot Size < 4,500 s.f.       | \$2,089.11 per unit                                    |
| 4                     | Duplex Property          | NA                          | \$1,303.52 per unit                                    |
| 5                     | Townhouse Property       | NA                          | \$934.13 per unit                                      |
| 6                     | Condominium Property     | NA                          | \$788.98 per unit                                      |
| 7                     | Non-Residential Property | NA                          | \$0.4867 per square foot of Non-Residential Floor Area |

c. Increase in the Maximum Special Tax and Expected Special Tax

On each July 1, commencing on July 1, 2003, the Maximum Special Tax and the Expected Special Tax shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

d. Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Expected Special Tax levied on an Assessor's Parcel shall be the sum of the Expected Special Taxes for all Land Use Classes located on that Assessor's Parcel. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Taxes that can be levied for all Land Use Classes located on that Assessor's Parcel.

**2. Undeveloped Property**

a. Maximum Special Tax

The Fiscal Year 2002-03 Maximum Special Tax for Undeveloped Property shall be \$10,457 per Acre.

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2003, the Maximum Special Tax for Undeveloped Property shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2002-03 and for each following Fiscal Year, the Council shall levy the Special Tax until the amount of Special Taxes equals the Special Tax Requirement and the Contingent Special Tax Requirement, if any. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Expected Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If the Contingent Special Tax Requirement is greater than zero, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement and the Contingent Special Tax Requirement.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2.

**E. EXEMPTIONS**

No Special Tax shall be levied on Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

**F. APPEALS AND INTERPRETATIONS**

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

**G. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

**H. TERM OF SPECIAL TAX**

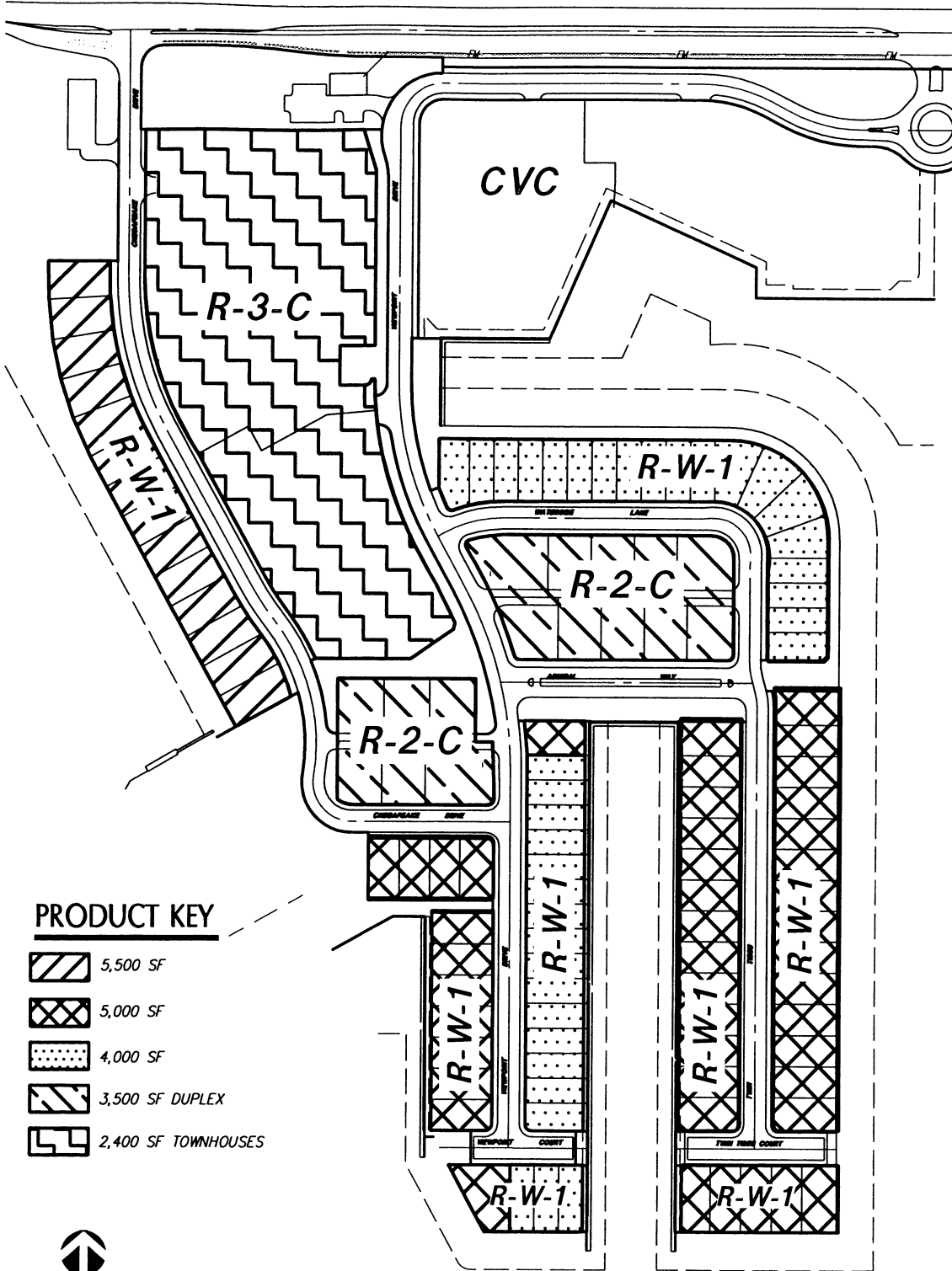
The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement.

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Exhibit A

**Oxnard Local Coastal Program Zoning Map**

J:\Sun\2993\2993 TENTATIVE\2993.Product\Type.Location.Exhibit.dwg Jul 30, 2001, 1:58pm melson



**PRODUCT KEY**

-  5,500 SF
-  5,000 SF
-  4,000 SF
-  3,500 SF DUPLEX
-  2,400 SF TOWNHOUSES



|   |   |   |                     |
|---|---|---|---------------------|
|  | <b>LB/L Suncal Mandalay, LLC.</b><br>21801 Devonshire Blvd., Ste. 118<br>Chatsworth, CA 91311<br>Phone: (818) 772-2077<br>Fax: (818) 772-2067 | <i>Westport at Mandalay Bay</i><br><b>PRODUCT TYPE LOCATION</b> | <b>EXHIBIT</b><br>2 |
|   |   |   | Jul 30, 2001        |

## APPENDIX B: DELINQUENCY SUMMARY REPORT

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The following pages show the CFD's Delinquency Summary, as of December 10, 2021.

**City of Oxnard**  
**Delinquency Summary Report**  
As of: 12/10/2021

| District                                      | Due Date         | Billed Amount       | Paid Amount         | Delinquent Amount | Delinquent Amount % | Billed Installments | Paid Installments | Delinquent Installments | Delinquent Installments % |
|---|------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|-------------------------|---------------------------|
| <b>CFD 2 - Westport at Mandalay Bay CFD 2</b> |                  |                     |                     |                   |                     |                     |                   |                         |                           |
| <b>08/01/2003 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2003       | \$134,121.98        | \$134,121.98        | \$0.00            | 0.00%               | 7                   | 7                 | 0                       | 0.00%                     |
|   | 04/10/2004       | \$134,121.98        | \$134,121.98        | \$0.00            | 0.00%               | 7                   | 7                 | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$268,243.96</b> | <b>\$268,243.96</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>14</b>           | <b>14</b>         | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2004 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2004       | \$176,078.46        | \$176,078.46        | \$0.00            | 0.00%               | 212                 | 202               | 0                       | 0.00%                     |
|   | 04/10/2005       | \$176,078.46        | \$176,078.46        | \$0.00            | 0.00%               | 212                 | 202               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$352,156.92</b> | <b>\$352,156.92</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>424</b>          | <b>404</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2005 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2005       | \$197,997.37        | \$197,997.37        | \$0.00            | 0.00%               | 220                 | 220               | 0                       | 0.00%                     |
|   | 04/10/2006       | \$197,997.37        | \$197,997.37        | \$0.00            | 0.00%               | 220                 | 220               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$395,994.74</b> | <b>\$395,994.74</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>440</b>          | <b>440</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2006 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2006       | \$242,923.59        | \$242,923.59        | \$0.00            | 0.00%               | 309                 | 309               | 0                       | 0.00%                     |
|   | 04/10/2007       | \$242,923.59        | \$242,923.59        | \$0.00            | 0.00%               | 309                 | 309               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$485,847.18</b> | <b>\$485,847.18</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>618</b>          | <b>618</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2007 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2007       | \$247,782.48        | \$247,782.48        | \$0.00            | 0.00%               | 309                 | 309               | 0                       | 0.00%                     |
|   | 04/10/2008       | \$247,782.48        | \$247,782.48        | \$0.00            | 0.00%               | 309                 | 309               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$495,564.96</b> | <b>\$495,564.96</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>618</b>          | <b>618</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2008 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2008       | \$252,738.09        | \$252,738.09        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | 04/10/2009       | \$252,738.09        | \$252,738.09        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$505,476.18</b> | <b>\$505,476.18</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>632</b>          | <b>632</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2009 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2009       | \$258,138.45        | \$258,138.45        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | 04/10/2010       | \$258,138.45        | \$258,138.45        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$516,276.90</b> | <b>\$516,276.90</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>632</b>          | <b>632</b>        | <b>0</b>                | <b>0.00%</b>              |

**City of Oxnard**  
**Delinquency Summary Report**  
As of: 12/10/2021

| District                                      | Due Date         | Billed Amount       | Paid Amount         | Delinquent Amount | Delinquent Amount % | Billed Installments | Paid Installments | Delinquent Installments | Delinquent Installments % |
|---|------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|-------------------------|---------------------------|
| <b>CFD 2 - Westport at Mandalay Bay CFD 2</b> |                  |                     |                     |                   |                     |                     |                   |                         |                           |
| <b>08/01/2010 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2010       | \$258,125.89        | \$258,125.89        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | 04/10/2011       | \$258,125.89        | \$258,125.89        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$516,251.78</b> | <b>\$516,251.78</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>632</b>          | <b>632</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2011 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2011       | \$258,287.22        | \$258,287.22        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | 04/10/2012       | \$258,287.22        | \$258,287.22        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$516,574.44</b> | <b>\$516,574.44</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>632</b>          | <b>632</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2012 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2012       | \$215,505.49        | \$215,505.49        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | 04/10/2013       | \$215,505.49        | \$215,505.49        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$431,010.98</b> | <b>\$431,010.98</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>632</b>          | <b>632</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2013 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2013       | \$217,447.89        | \$217,447.89        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | 04/10/2014       | \$217,447.89        | \$217,447.89        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$434,895.78</b> | <b>\$434,895.78</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>632</b>          | <b>632</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2014 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2014       | \$221,796.77        | \$221,796.77        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | 04/10/2015       | \$221,796.77        | \$221,796.77        | \$0.00            | 0.00%               | 316                 | 316               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$443,593.54</b> | <b>\$443,593.54</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>632</b>          | <b>632</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2015 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2015       | \$226,231.86        | \$226,231.86        | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | 04/10/2016       | \$226,231.86        | \$226,231.86        | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$452,463.72</b> | <b>\$452,463.72</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>642</b>          | <b>642</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2016 Billing:</b>                    |                  |                     |                     |                   |                     |                     |                   |                         |                           |
|   | 12/10/2016       | \$75,650.28         | \$75,650.28         | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | 04/10/2017       | \$75,650.28         | \$75,650.28         | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$151,300.56</b> | <b>\$151,300.56</b> | <b>\$0.00</b>     | <b>0.00%</b>        | <b>642</b>          | <b>642</b>        | <b>0</b>                | <b>0.00%</b>              |



**City of Oxnard**  
**Delinquency Summary Report**

As of: 12/10/2021

| District                                      | Due Date         | Billed Amount         | Paid Amount           | Delinquent Amount | Delinquent Amount % | Billed Installments | Paid Installments | Delinquent Installments | Delinquent Installments % |
|---|------------------|-----------------------|-----------------------|-------------------|---------------------|---------------------|-------------------|-------------------------|---------------------------|
| <b>CFD 2 - Westport at Mandalay Bay CFD 2</b> |                  |                       |                       |                   |                     |                     |                   |                         |                           |
| <b>08/01/2017 Billing:</b>                    |                  |                       |                       |                   |                     |                     |                   |                         |                           |
|   | 12/10/2017       | \$302,450.70          | \$302,450.70          | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | 04/10/2018       | \$302,450.70          | \$302,450.70          | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$604,901.40</b>   | <b>\$604,901.40</b>   | <b>\$0.00</b>     | <b>0.00%</b>        | <b>642</b>          | <b>642</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2018 Billing:</b>                    |                  |                       |                       |                   |                     |                     |                   |                         |                           |
|   | 12/10/2018       | \$301,692.16          | \$301,692.16          | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | 04/10/2019       | \$301,692.16          | \$301,692.16          | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | <b>Subtotal:</b> | <b>\$603,384.32</b>   | <b>\$603,384.32</b>   | <b>\$0.00</b>     | <b>0.00%</b>        | <b>642</b>          | <b>642</b>        | <b>0</b>                | <b>0.00%</b>              |
| <b>08/01/2019 Billing:</b>                    |                  |                       |                       |                   |                     |                     |                   |                         |                           |
|   | 12/10/2019       | \$302,088.35          | \$302,088.35          | \$0.00            | 0.00%               | 321                 | 321               | 0                       | 0.00%                     |
|   | 04/10/2020       | \$302,088.35          | \$301,558.06          | \$530.29          | 0.18%               | 321                 | 320               | 1                       | 0.31%                     |
|   | <b>Subtotal:</b> | <b>\$604,176.70</b>   | <b>\$603,646.41</b>   | <b>\$530.29</b>   | <b>0.09%</b>        | <b>642</b>          | <b>641</b>        | <b>1</b>                | <b>0.16%</b>              |
| <b>08/01/2020 Billing:</b>                    |                  |                       |                       |                   |                     |                     |                   |                         |                           |
|   | 12/10/2020       | \$113,637.33          | \$113,437.85          | \$199.48          | 0.18%               | 321                 | 320               | 1                       | 0.31%                     |
|   | 04/10/2021       | \$113,637.33          | \$113,437.85          | \$199.48          | 0.18%               | 321                 | 320               | 1                       | 0.31%                     |
|   | <b>Subtotal:</b> | <b>\$227,274.66</b>   | <b>\$226,875.70</b>   | <b>\$398.96</b>   | <b>0.18%</b>        | <b>642</b>          | <b>640</b>        | <b>2</b>                | <b>0.31%</b>              |
| <b>CFD 2</b>                                  | <b>Total:</b>    | <b>\$8,005,388.72</b> | <b>\$8,004,459.47</b> | <b>\$929.25</b>   | <b>0.01%</b>        | <b>10,390</b>       | <b>10,367</b>     | <b>3</b>                | <b>0.03%</b>              |
| <b>Agency Grand Total:</b>                    |                  | <b>\$8,005,388.72</b> | <b>\$8,004,459.47</b> | <b>\$929.25</b>   | <b>0.01%</b>        | <b>10,390</b>       | <b>10,367</b>     | <b>3</b>                | <b>0.03%</b>              |

## APPENDIX C: FINAL BUDGET FOR FISCAL YEAR 2021/22

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The following page shows the CFD's 2021/22 Final Budget.

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Budget for Fiscal Year 2021/22**

| <b>Category/Item</b>   | <b>FY 2021/22</b>   | <b>FY 2020/21</b>   | <b>Increase / (Decrease)</b> |
|------------------------|---------------------|---------------------|------------------------------|
| Maintenance            | \$632,316.00        | \$446,646.00        | \$185,670.00                 |
| Admin. Expenses        | 31,419.20           | 29,838.73           | 1,580.47                     |
| Miscellaneous          | (150,004.46)        | (249,210.07)        | 99,205.61                    |
| <b>Grand Total:</b>    | <b>\$513,730.74</b> | <b>\$227,274.66</b> | <b>\$286,456.08</b>          |
| <b>Total Accounts:</b> | <b>321</b>          | <b>321</b>          | <b>0</b>                     |

# APPENDIX D: FISCAL YEAR 2021/22 SPECIAL TAX ROLL

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The following pages show the CFD's 2021/22 Final Billing Detail Report.

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN           | Land Use Class | Max Tax Rate | Levy Total |
|---------------|----------------|--------------|------------|
| 188-0-170-015 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-025 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-035 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-045 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-055 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-065 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-075 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-085 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-095 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-105 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-115 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-125 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-135 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-145 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-170-215 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-170-225 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-170-235 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-170-245 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-170-295 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-305 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-315 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-325 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-335 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-345 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-355 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-365 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-375 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-385 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-395 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-405 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-170-415 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-015 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-180-025 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-035 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-045 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-055 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-065 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-075 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-085 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-095 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-105 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-115 | 3              | \$3,825.99   | \$2,387.88 |

Slight variances may occur due to rounding

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN           | Land Use Class | Max Tax Rate | Levy Total |
|---------------|----------------|--------------|------------|
| 188-0-180-125 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-180-135 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-180-145 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-180-155 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-180-165 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-175 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-185 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-195 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-180-315 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-325 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-335 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-345 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-355 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-365 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-375 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-385 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-395 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-405 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-415 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-425 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-435 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-445 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-455 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-465 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-475 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-485 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-495 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-505 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-180-515 | 4              | \$2,387.26   | \$1,489.94 |
| 188-0-191-015 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-191-025 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-035 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-045 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-055 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-065 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-075 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-085 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-095 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-105 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-115 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-125 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-135 | 2              | \$4,895.51   | \$3,055.42 |

Slight variances may occur due to rounding

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN           | Land Use Class | Max Tax Rate | Levy Total |
|---------------|----------------|--------------|------------|
| 188-0-191-145 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-191-155 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-191-165 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-175 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-185 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-195 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-191-205 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-191-215 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-225 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-235 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-245 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-255 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-265 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-275 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-285 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-295 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-305 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-315 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-191-325 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-192-015 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-192-025 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-035 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-045 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-055 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-065 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-075 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-085 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-095 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-105 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-115 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-125 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-135 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-145 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-155 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-165 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-192-175 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-192-185 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-195 | 3              | \$3,825.99   | \$2,387.88 |
| 188-0-192-205 | 1              | \$5,167.54   | \$3,225.18 |
| 188-0-192-215 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-192-225 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-192-235 | 2              | \$4,895.51   | \$3,055.42 |

Slight variances may occur due to rounding

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN           | Land Use Class | Max Tax Rate | Levy Total |
|---------------|----------------|--------------|------------|
| 188-0-192-245 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-192-255 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-192-265 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-192-275 | 2              | \$4,895.51   | \$3,055.42 |
| 188-0-200-025 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-035 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-045 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-055 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-065 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-075 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-085 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-095 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-105 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-115 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-125 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-135 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-145 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-155 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-165 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-175 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-185 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-195 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-205 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-215 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-225 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-235 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-245 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-255 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-265 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-275 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-285 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-295 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-305 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-315 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-325 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-335 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-345 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-355 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-365 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-375 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-385 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-395 | 5              | \$1,710.76   | \$1,067.72 |

Slight variances may occur due to rounding



**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN           | Land Use Class | Max Tax Rate | Levy Total |
|---------------|----------------|--------------|------------|
| 188-0-200-405 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-415 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-425 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-435 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-445 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-455 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-465 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-475 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-485 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-495 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-505 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-515 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-525 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-535 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-545 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-555 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-565 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-575 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-585 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-200-595 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-015 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-025 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-035 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-045 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-055 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-065 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-075 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-085 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-095 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-105 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-115 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-125 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-135 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-145 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-155 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-165 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-175 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-185 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-195 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-205 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-215 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-225 | 5              | \$1,710.76   | \$1,067.72 |

Slight variances may occur due to rounding

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN           | Land Use Class | Max Tax Rate | Levy Total |
|---------------|----------------|--------------|------------|
| 188-0-210-235 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-245 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-255 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-265 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-275 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-285 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-295 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-210-305 | 5              | \$1,710.76   | \$1,067.72 |
| 188-0-220-015 | 7              | \$2,676.05   | \$1,670.02 |
| 188-0-220-035 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-045 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-055 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-065 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-075 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-085 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-095 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-105 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-115 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-125 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-135 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-145 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-155 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-165 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-175 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-185 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-195 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-205 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-215 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-225 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-235 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-245 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-255 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-265 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-275 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-285 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-295 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-305 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-315 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-325 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-335 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-345 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-355 | 6              | \$1,444.92   | \$901.80   |

Slight variances may occur due to rounding

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN           | Land Use Class | Max Tax Rate | Levy Total |
|---------------|----------------|--------------|------------|
| 188-0-220-365 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-375 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-385 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-395 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-405 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-415 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-425 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-435 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-445 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-455 | 6              | \$1,444.92   | \$901.80   |
| 188-0-220-465 | 7              | \$1,799.78   | \$1,123.18 |
| 188-0-220-475 | 7              | \$1,897.83   | \$1,184.36 |
| 188-0-220-485 | 7              | \$1,972.71   | \$1,231.10 |
| 188-0-220-495 | 7              | \$948.47     | \$591.90   |
| 188-0-220-505 | 7              | \$981.45     | \$612.48   |
| 188-0-220-515 | 7              | \$948.47     | \$591.90   |
| 188-0-220-525 | 7              | \$948.47     | \$591.90   |
| 188-0-220-535 | 7              | \$704.22     | \$439.48   |
| 188-0-230-015 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-025 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-035 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-045 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-055 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-065 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-075 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-085 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-095 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-105 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-115 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-125 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-135 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-145 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-155 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-165 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-175 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-185 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-195 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-205 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-215 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-225 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-235 | 6              | \$1,444.92   | \$901.80   |
| 188-0-230-245 | 6              | \$1,444.92   | \$901.80   |

Slight variances may occur due to rounding

**City of Oxnard**  
**Westport at Mandalay Bay CFD 2**  
**Final Billing Detail Report for Fiscal Year 2021/22**

| APN                       | Land Use Class | Max Tax Rate        | Levy Total          |
|---------------------------|----------------|---------------------|---------------------|
| 188-0-230-255             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-265             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-275             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-285             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-295             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-305             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-315             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-325             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-335             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-345             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-355             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-365             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-375             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-385             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-395             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-405             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-415             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-425             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-435             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-445             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-455             | 6              | \$1,444.92          | \$901.80            |
| 188-0-230-475             | 7              | \$1,991.43          | \$1,242.78          |
| 188-0-230-485             | 7              | \$970.75            | \$605.80            |
| 188-0-230-495             | 7              | \$1,000.17          | \$624.16            |
| 188-0-230-505             | 7              | \$934.21            | \$583.00            |
| 188-0-230-515             | 7              | \$1,117.84          | \$697.60            |
| 188-0-230-525             | 7              | \$684.61            | \$427.24            |
| <b>321 Accounts</b>       |                | <b>\$823,127.25</b> | <b>\$513,730.74</b> |
| <b>321 Total Accounts</b> |                | <b>\$823,127.25</b> | <b>\$513,730.74</b> |

Slight variances may occur due to rounding