

# CITY OF OXNARD

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*Annual Report For: Fiscal Year 2018/19*

## **Community Facilities District No. 1 (Westport at Mandalay Bay)**

**March 2019**

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 Funds .....	1
1.4 Special Issues.....	2
<b>2. Senate Bill 165.....</b>	<b>3</b>
<b>3. Financial Status .....</b>	<b>4</b>
3.1 Bond Payment Fund .....	4
3.2 Reserve Fund.....	4
3.3 Special Tax Spread.....	4
3.4 Value to Outstanding Debt Ratio .....	4
3.5 Delinquency and Foreclosure Status.....	4
3.6 Foreclosure Covenant .....	5
<b>4. Appendix A – Current Debt Service Schedule.....</b>	<b>6</b>
<b>5. Appendix B – Rate and Method of Apportionment.....</b>	<b>7</b>
<b>6. Appendix C – Boundary Map.....</b>	<b>8</b>
<b>7. Appendix D – Delinquency Summary Report .....</b>	<b>9</b>
<b>8. Appendix E – Final Budget for Fiscal Year 2018/19.....</b>	<b>10</b>
<b>9. Appendix F – Final Billing Detail Report for Fiscal Year 2018/19 .....</b>	<b>11</b>

# 1. DISTRICT ANALYSIS

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## 1.1 District

The City of Oxnard (the “City”) established Community Facilities District No. 1 (Westport at Mandalay Bay) (the “CFD”) in 2000 to finance the cost and expense of providing public facilities to the CFD. The funded improvements authorized by the CFD were Wooley Road street improvements, Wooley Road storm drain and water improvements, and channel improvements. Pursuant to an acquisition agreement between the City and the developer, the developer agreed to construct the improvements and the City agreed to acquire them from the developer upon completion. All improvements have been completed and accepted in accordance with the plan specified.

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.

On August 30, 2012, the City refunded the outstanding CFD bonds with the City of Oxnard 2012 Special Tax Refunding Bonds (the “2012 Bonds”). The 2012 Bonds, along with the City of Oxnard Assessment District No. 2001-1 (Rice Avenue/Highway 101 Interchange) Limited Obligation Improvement Refunding Bonds, Series 2012, and the City of Oxnard Community Facilities District No. 2000-3 (Oxnard Boulevard/Highway 101 Interchange) Special Tax Refunding Bonds, Series 2012 were acquired by the City of Oxnard Financing Authority Local Obligation Revenue Bonds, Series A and B (2012 Special District Bond Refinancings) (the “Revenue Bonds”).

This CFD directly overlaps with Community Facilities District No. 2 (Westport at Mandalay Bay).

The City may levy a special tax on parcels in the CFD to satisfy the special tax requirement, as necessary, up until Fiscal Year 2042/43. However, the CFD 2012 Bonds mature with the final scheduled debt service payment on September 1, 2033.

## 1.2 Levy

The City levied the CFD’s 2018/19 annual special tax on 315 parcels totaling \$646,236.26.

Pursuant to the CFD’s rate and method of apportionment, the City first levies all parcels up to 100% of their assigned special tax. If the City needs additional funds for the CFD, the City will levy parcels up to 100% of their maximum special tax. The City levied all parcels at 75.37% of their respective assigned special tax for 2018/19.

The CFD’s assigned special tax and maximum special tax rates escalate annually by 2%.

## 1.3 Funds

The CFD’s improvements are complete and the City closed the Improvement Fund.

After meeting the September 1, 2018 debt service payment and the 2018/19 estimated administrative expenses, approximately \$120,000 in surplus funds exists. The City should verify the fund balances, with the assistance of NBS, and apply available surplus as a credit to future years’ special tax levies since the 2012 Bonds are protected from surplus fund bond calls until September 2, 2022.

The Reserve Fund is held at the Revenue Bond level. The June 30, 2018 Reserve Fund balances meet the current reserve requirements for both the Series A and Series B Revenue Bonds.

The Revenue Bonds are subject to arbitrage rebate regulations. Arbitrage Compliance Specialists Inc. calculates the arbitrage rebate liability for the Revenue Bonds. The first arbitrage rebate calculation for the Revenue Bonds was due during calendar year 2017.

#### **1.4 Special Issues**

The 2017/18 delinquency rate for the CFD as of June 30, 2018 was 1.22%. NBS will continue to monitor delinquencies and recommend delinquency management actions as needed.

#### **NBS**

Darrylanne Zarate, Financial Analyst

Stephanie Parson, Program Manager

Danielle Wood, 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 or Section 53410 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 Section 50075.3 or Section 53411 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 or Section 53410.”

Date of Bond Issuance	Initial Amount Deposited to Improvement Fund	6/30/2018 Balance	Expended Amount	Project Status
12/19/2002	\$7,612,451.54	\$0.00	\$7,612,451.54	Complete

### 3. FINANCIAL STATUS

#### 3.1 Bond Payment Fund

6/30/18 Balance <sup>1</sup>	9/1/18 Payment	9/1/18 Bond Call	Estimated 2018/19 Administrative Expenses	Surplus / (Deficit)
\$585,504.86	\$440,731.25	\$0.00	\$24,737.97	\$120,035.64

1 Comprised of the CFD’s Bond Service Fund and cash held by the City.

#### 3.2 Reserve Fund

Revenue Bond Series	Initial Proceeds	6/30/18 Balance	Reserve Requirement <sup>1</sup>	IRS Size Limitation	Surplus / (Deficit)
Series A	\$1,591,250.00	\$1,559,750.00	\$1,559,750.00	\$1,559,750.00	\$0.00
Series B	742,250.00	721,250.00	721,250.00	721,250.00	0.00

1 The Reserve Requirement for the Revenue Bonds is equal to the lesser of (a) the maximum annual debt service on the bonds, (b) 125% of the average annual debt service on the bonds, or (c) ten percent (10%) of the original principal amount of the bonds redeemed ahead of schedule.

#### 3.3 Special Tax Spread

Property Classification	Total Amount Levied	Assigned Special Tax	Maximum Special Tax	Percentage of Assigned Special Tax <sup>1</sup>
Developed	\$646,236.26	\$857,388.04	\$892,705.82	75.37%

1 Percentage of Assigned Special Tax instead of Maximum Special Tax.

#### 3.4 Value to Outstanding Debt Ratio

Accounts	Total Assessed Value	Outstanding Debt <sup>1</sup>	Value to Outstanding Debt Ratio
315	\$218,351,575.00	\$7,455,000.00	29.29:1

1 Following the September 1, 2018 debt service payment.

#### 3.5 Delinquency and Foreclosure Status

Foreclosure Attorney	Foreclosure Recap	Delinquency Management Steps Taken
Price, Postel and Parma LLP	Foreclosure Initiated	None in Fiscal Year 2017/18

### **3.6 Foreclosure Covenant**

The CFD shall cause the City, for and on behalf of the CFD, to annually reconcile the CFD special tax levies and CFD special tax collections and to order, and cause to be commenced, judicial foreclosure proceedings against (i) parcels with delinquent CFD special taxes in excess of \$5,000 by October 1 following the close of the fiscal year in which such CFD special taxes were due, and (ii) all properties with delinquent CFD special taxes by the October 1 following the close of any fiscal year in which the CFD receives CFD special taxes in an amount that is less than 95% of the total CFD special taxes levied. The CFD shall cause the City, for and on behalf of the CFD, to diligently prosecute to completion such foreclosure proceedings as may be necessary to collect the delinquent amounts notwithstanding the payment by the County of any CFD special taxes under a teeter plan.

# 4. APPENDIX A – CURRENT DEBT SERVICE SCHEDULE

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The following pages show the debt service payments for the CFD.

**City of Oxnard**  
**CFD 1, Series 2012 Refunding Bonds**  
**Current Debt Service Schedule**

Bonds Dated: 08/29/2012  
Bonds Issued: \$8,750,000.00

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/01/2013		2.0000%	\$8,750,000.00	\$0.00	\$191,536.04	\$191,536.04	\$0.00	3.0000%	Paid
09/01/2013		2.0000	8,750,000.00	175,000.00	189,431.25	364,431.25	555,967.29	3.0000	Paid
03/01/2014		2.0790	8,575,000.00	.00	187,681.25	187,681.25	.00	3.0000	Paid
09/01/2014		2.0790	8,575,000.00	190,000.00	187,681.25	377,681.25	565,362.50	3.0000	Paid
03/01/2015		3.0000	8,385,000.00	.00	185,706.25	185,706.25	.00	3.0000	Paid
09/01/2015		3.0000	8,385,000.00	205,000.00	185,706.25	390,706.25	576,412.50	3.0000	Paid
03/01/2016		3.0000	8,180,000.00	.00	182,631.25	182,631.25	.00	3.0000	Paid
09/01/2016		3.0000	8,180,000.00	220,000.00	182,631.25	402,631.25	585,262.50	3.0000	Paid
03/01/2017		3.0000	7,960,000.00	.00	179,331.25	179,331.25	.00	3.0000	Paid
09/01/2017		3.0000	7,960,000.00	240,000.00	179,331.25	419,331.25	598,662.50	3.0000	Paid
03/01/2018		3.7594	7,720,000.00	.00	175,731.25	175,731.25	.00	3.0000	Paid
09/01/2018		3.7594	7,720,000.00	265,000.00	175,731.25	440,731.25	616,462.50	3.0000	Paid
03/01/2019		3.8393	7,455,000.00	.00	170,750.00	170,750.00	.00	3.0000	Unpaid
09/01/2019		3.8393	7,455,000.00	280,000.00	170,750.00	450,750.00	621,500.00	3.0000	Unpaid
03/01/2020		3.3115	7,175,000.00	.00	165,375.00	165,375.00	.00	3.0000	Unpaid
09/01/2020		3.3115	7,175,000.00	305,000.00	165,375.00	470,375.00	635,750.00	2.0000	Unpaid
03/01/2021		4.0000	6,870,000.00	.00	160,325.00	160,325.00	.00	2.0000	Unpaid
09/01/2021		4.0000	6,870,000.00	330,000.00	160,325.00	490,325.00	650,650.00	1.0000	Unpaid
03/01/2022		4.0000	6,540,000.00	.00	153,725.00	153,725.00	.00	1.0000	Unpaid
09/01/2022		4.0000	6,540,000.00	360,000.00	153,725.00	513,725.00	667,450.00	0.0000	Unpaid
03/01/2023		3.6974	6,180,000.00	.00	146,525.00	146,525.00	.00	0.0000	Unpaid
09/01/2023		3.6974	6,180,000.00	380,000.00	146,525.00	526,525.00	673,050.00	0.0000	Unpaid
03/01/2024		3.8232	5,800,000.00	.00	139,500.00	139,500.00	.00	0.0000	Unpaid
09/01/2024		3.8232	5,800,000.00	410,000.00	139,500.00	549,500.00	689,000.00	0.0000	Unpaid
03/01/2025		3.9489	5,390,000.00	.00	131,662.50	131,662.50	.00	0.0000	Unpaid
09/01/2025		3.9489	5,390,000.00	440,000.00	131,662.50	571,662.50	703,325.00	0.0000	Unpaid
03/01/2026		4.8404	4,950,000.00	.00	122,975.00	122,975.00	.00	0.0000	Unpaid
09/01/2026		4.8404	4,950,000.00	470,000.00	122,975.00	592,975.00	715,950.00	0.0000	Unpaid
03/01/2027		4.8416	4,480,000.00	.00	111,600.00	111,600.00	.00	0.0000	Unpaid
09/01/2027		4.8416	4,480,000.00	505,000.00	111,600.00	616,600.00	728,200.00	0.0000	Unpaid
03/01/2028		5.0000	3,975,000.00	.00	99,375.00	99,375.00	.00	0.0000	Unpaid
09/01/2028		5.0000	3,975,000.00	550,000.00	99,375.00	649,375.00	748,750.00	0.0000	Unpaid
03/01/2029		5.0000	3,425,000.00	.00	85,625.00	85,625.00	.00	0.0000	Unpaid
09/01/2029		5.0000	3,425,000.00	590,000.00	85,625.00	675,625.00	761,250.00	0.0000	Unpaid
03/01/2030		5.0000	2,835,000.00	.00	70,875.00	70,875.00	.00	0.0000	Unpaid
09/01/2030		5.0000	2,835,000.00	630,000.00	70,875.00	700,875.00	771,750.00	0.0000	Unpaid
03/01/2031		5.0000	2,205,000.00	.00	55,125.00	55,125.00	.00	0.0000	Unpaid
09/01/2031		5.0000	2,205,000.00	685,000.00	55,125.00	740,125.00	795,250.00	0.0000	Unpaid
03/01/2032		5.0000	1,520,000.00	.00	38,000.00	38,000.00	.00	0.0000	Unpaid
09/01/2032		5.0000	1,520,000.00	735,000.00	38,000.00	773,000.00	811,000.00	0.0000	Unpaid

**City of Oxnard**  
**CFD 1, Series 2012 Refunding Bonds**  
**Current Debt Service Schedule**

Bonds Dated: 08/29/2012  
Bonds Issued: \$8,750,000.00

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/01/2033		5.0000	785,000.00	.00	19,625.00	19,625.00	.00	0.0000	Unpaid
09/01/2033		5.0000	785,000.00	785,000.00	19,625.00	804,625.00	824,250.00	0.0000	Unpaid
<b>Grand Total:</b>				<b>\$8,750,000.00</b>	<b>\$5,545,254.79</b>	<b>\$14,295,254.79</b>	<b>\$14,295,254.79</b>		

## 5. APPENDIX B – RATE AND 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. 1**  
**(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. 1 (Westport at Mandalay Bay) of the City of Oxnard ("CFD No. 1") 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," "Property Owner Association Property," "Taxable Public Property," and "Undeveloped Property" as described below. All of the real property in CFD No. 1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**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. 1: 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 of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, CFD No. 1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, CFD No. 1 or any designee thereof of complying with City, CFD No. 1 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. 1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; 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. 1 for any other administrative purposes of CFD No. 1, 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.

"**Assigned Special Tax**" means the Special Tax for each Land Use Class of Developed Property, as determined in accordance with Section C below.

"**Backup Special Tax**" means the Special Tax applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C below.

"**Bonds**" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 1 under the Act.

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

"**CFD No. 1**" means Community Facilities District No. 1 (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.

"**Council**" means the City Council of the City, acting as the legislative body of CFD No. 1.

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

"**Developed Property**" means, for each Fiscal Year, all Taxable Property, exclusive of Property Owner Association Property, or Taxable Public 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.

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

"**Indenture**" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

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

"**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 atriiums, 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.

"**Outstanding Bonds**" means all Bonds which are deemed to be outstanding under the Indenture.

"**Property Owner Association Property**" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 1 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 Assigned 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. 1 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. 1 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, Undeveloped Property, Property Owner Association Property, and Taxable Public Property to fund the Special Tax Requirement.

**"Special Tax Requirement"** means that amount required in any Fiscal Year for CFD No. 1 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of CFD No. 1 facilities eligible under the Act; and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

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

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of CFD No. 1 which are not exempt from the Special Tax pursuant to law or Section E below.

**"Taxable Public Property"** means all Assessor's Parcels of Public Property that are not exempt pursuant to 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.

**"Trustee"** means the trustee or fiscal agent under the Indenture.

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

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 1 shall be classified as Developed Property, Taxable Public Property, Property Owner Association 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 each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

**b. Assigned Special Tax**

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

**TABLE 1**

**Assigned Special Taxes for Developed Property  
For Fiscal Year 2002-03  
Community Facilities District No. 1**

<b>Land Use Class</b>	<b>Land Use</b>	<b>Description</b>	<b>Assigned Special Tax</b>
1	Single Family Property	Lot Size > 5,500 s.f.	\$4,025.57 per unit
2	Single Family Property	Lot Size 4,500 – 5,500 s.f.	\$3,817.92 per unit
3	Single Family Property	Lot Size < 4,500 s.f.	\$3,001.48 per unit
4	Duplex Property	NA	\$1,868.85 per unit
5	Townhouse Property	NA	\$1,359.16 per unit
6	Condominium Property	NA	\$1,156.23 per unit
7	Non-Residential Property	NA	\$0.6993 per square foot of Non-Residential Floor Area

c. Backup Special Tax

The Fiscal Year 2002-03 Backup Special Tax for an Assessor's Parcel of Developed Property shall equal \$0.6576 per square foot of the Assessor's Parcel.

d. Increase in the Assigned Special Tax and Backup Special Tax

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

e. Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Assigned Special Tax levied on an Assessor's Parcel shall be the sum of the Assigned 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. For an Assessor's Parcel that contains both Residential Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. **Undeveloped Property, Property Owner Association Property, and Taxable Public Property**

a. Maximum Special Tax

The Fiscal Year 2002-03 Maximum Special Tax for Undeveloped Property, Property Owner Association Property, and Taxable Public Property shall be \$28,646 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, Property Owner Association Property, and Taxable Public 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. 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 Assigned 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 additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Property Owner Association Property and Taxable Public Property at up to the Maximum Special Tax for Property Owner Association Property or Taxable Public Property.

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. 1.

**E. EXEMPTIONS**

No Special Tax shall be levied on up to 30.72 Acres of Public Property. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Public Property. However, should an Assessor's Parcel no longer be classified as Public Property its tax-exempt status will be revoked.

Public Property that is not exempt from Special Taxes under this section shall be subject to the levy of the Special Tax and shall be taxed Proportionately as part of the fourth step in Section D above, at up to 100% of the applicable Maximum Special Tax for Taxable Public Property.

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. 1 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. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section H:

"CFD Public Facilities" means either \$6.9 million in 2001 dollars, which shall increase by the Construction Inflation Index on July 1, 2002, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to provide the public facilities to be provided by CFD No. 1 under the authorized bonding program for CFD No. 1, or (ii) shall be determined by the Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

"Construction Fund" means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

"**Construction Inflation Index**" means the annual percentage change in the Engineering News-Record Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Engineering News-Record Building Cost Index for the City of Los Angeles.

"**Future Facilities Costs**" means the CFD Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance public facilities costs.

"**Outstanding Bonds**" means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

"**Previously Issued Bonds**" means all Bonds that have been issued by CFD No. 1 prior to the date of prepayment.

The obligation of an Assessor's Parcel to pay the Special Tax may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor's Parcels of Developed Property or Undeveloped Property for which a building permit has been issued, and only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Future Facilities Amount
plus	Defeasance Amount
plus	Administrative Fees and Expenses
less	Reserve Fund Credit
less	<u>Capitalized Interest Credit</u>
Total: equals	Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount (defined below) shall be calculated as follows:

**Paragraph No.:**

1. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax and Backup Special Tax. For Assessor's Parcels of Undeveloped Property for which a building permit has been issued, compute the Assigned Special Tax and Backup Special Tax for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel.
2. (a) Divide the Assigned Special Tax computed pursuant to paragraph 1 by the total estimated Assigned Special Taxes for the entire CFD No. 1 based on the Developed Property Special Taxes which could be charged in the current Fiscal Year on all expected development through buildout of CFD No. 1, excluding any Assessor's Parcels which have been prepaid, and  
  
(b) Divide the Backup Special Tax computed pursuant to paragraph 1 by the total estimated Backup Special Taxes at buildout for the entire CFD No. 1, excluding any Assessor's Parcels which have been prepaid.
3. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
4. Multiply the Bond Redemption Amount computed pursuant to paragraph 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
5. Compute the current Future Facilities Costs.
6. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the amount determined pursuant to paragraph 5 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").
7. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
8. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
9. Determine the Special Taxes levied on the Assessor's Parcel in the current Fiscal Year which have not yet been paid.

10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
11. Add the amounts computed pursuant to paragraphs 7 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").
12. Verify the administrative fees and expenses of CFD No. 1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").
13. If reserve funds for the Outstanding Bonds, if any, are at or above 100% of the reserve requirement (as defined in the Indenture) on the prepayment date, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the "Reserve Fund Credit"). No Reserve Fund Credit shall be granted if reserve funds are below 100% of the reserve requirement.
14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").
15. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 3, 4, 6, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").
16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 3, 4, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 6 shall be deposited into the Construction Fund. The amount computed pursuant to paragraph 12 shall be retained by CFD No. 1.

The Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any

Assessor's Parcel that is prepaid, the Council shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Assigned Special Taxes that may be levied on Taxable Property within CFD No. 1 both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

I. TERM OF SPECIAL TAX

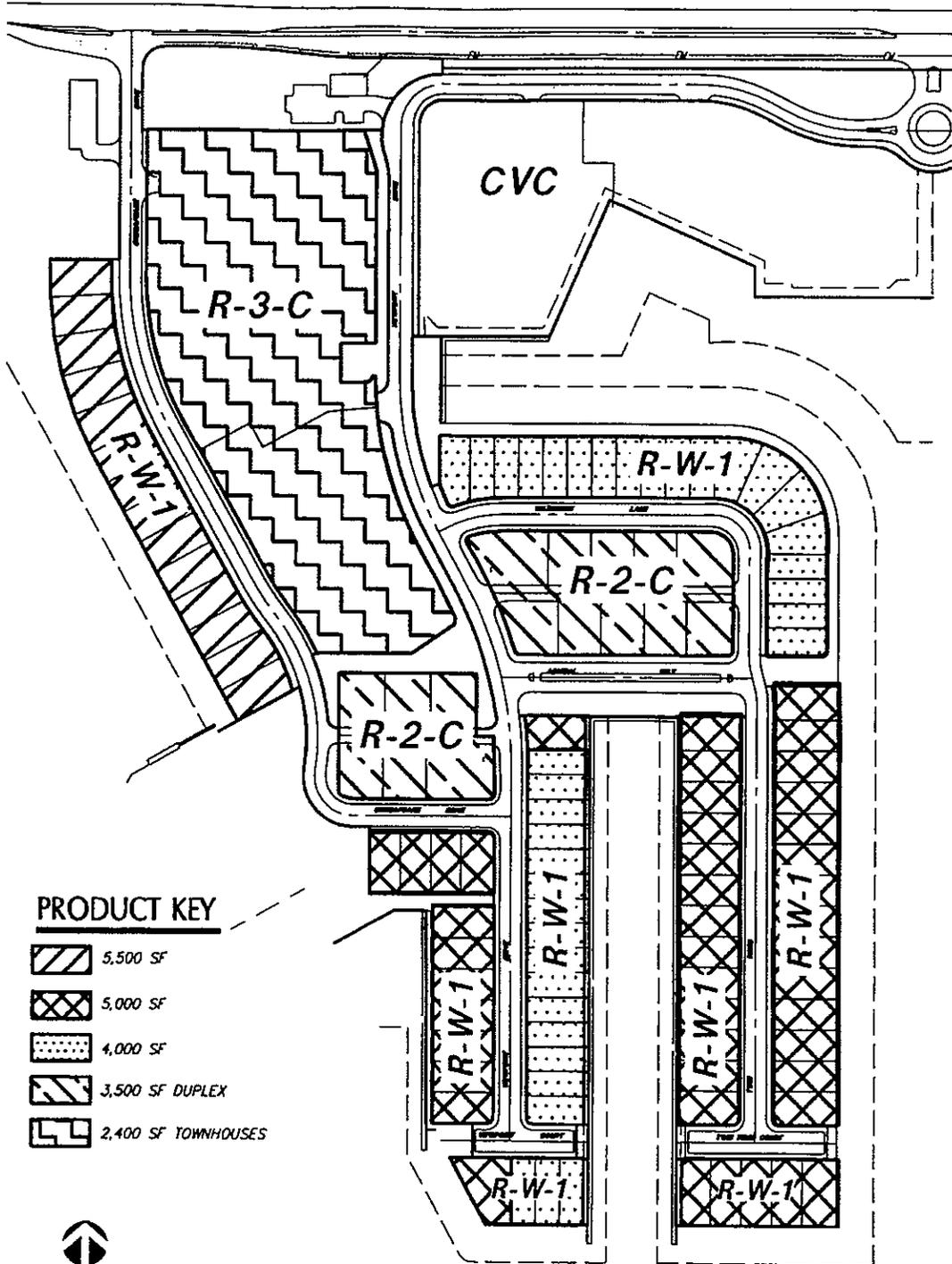
The Special Tax shall be levied for a period not to exceed forty years, commencing in Fiscal Year 2002-2003.

K:\Clients2\OXNARD.CIT\mello\westport\amend\cfd1\cfd1\_rma6.doc

**Exhibit A**

**Oxnard Local Coastal Program Zoning Map**

J:\Sun2993\2993\_TERRA\ME\2993\_Product\p\location\canal.dwg Jul 30, 2001, 11:58am mason



**PRODUCT KEY**

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



**LB/L Suncai Mandalay, LLC.**  
 21801 Devonshire Blvd., Ste. 118  
 Chatsworth, CA 91311  
 Phone: (818) 772-2077  
 Fax: (818) 772-2067

*Westport at Mandalay Bay*  
**PRODUCT TYPE LOCATION**

**EXHIBIT**  
 Jul 30, 2001

## 6. APPENDIX C – BOUNDARY MAP

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The following pages show the boundary map for the CFD.

PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 1  
(WESTPORT AT MANDALAY BAY)  
OF THE CITY OF OXNARD  
VENTURA COUNTY  
STATE OF CALIFORNIA

(1) Filed in the office of the City Clerk of the City Council  
this \_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_

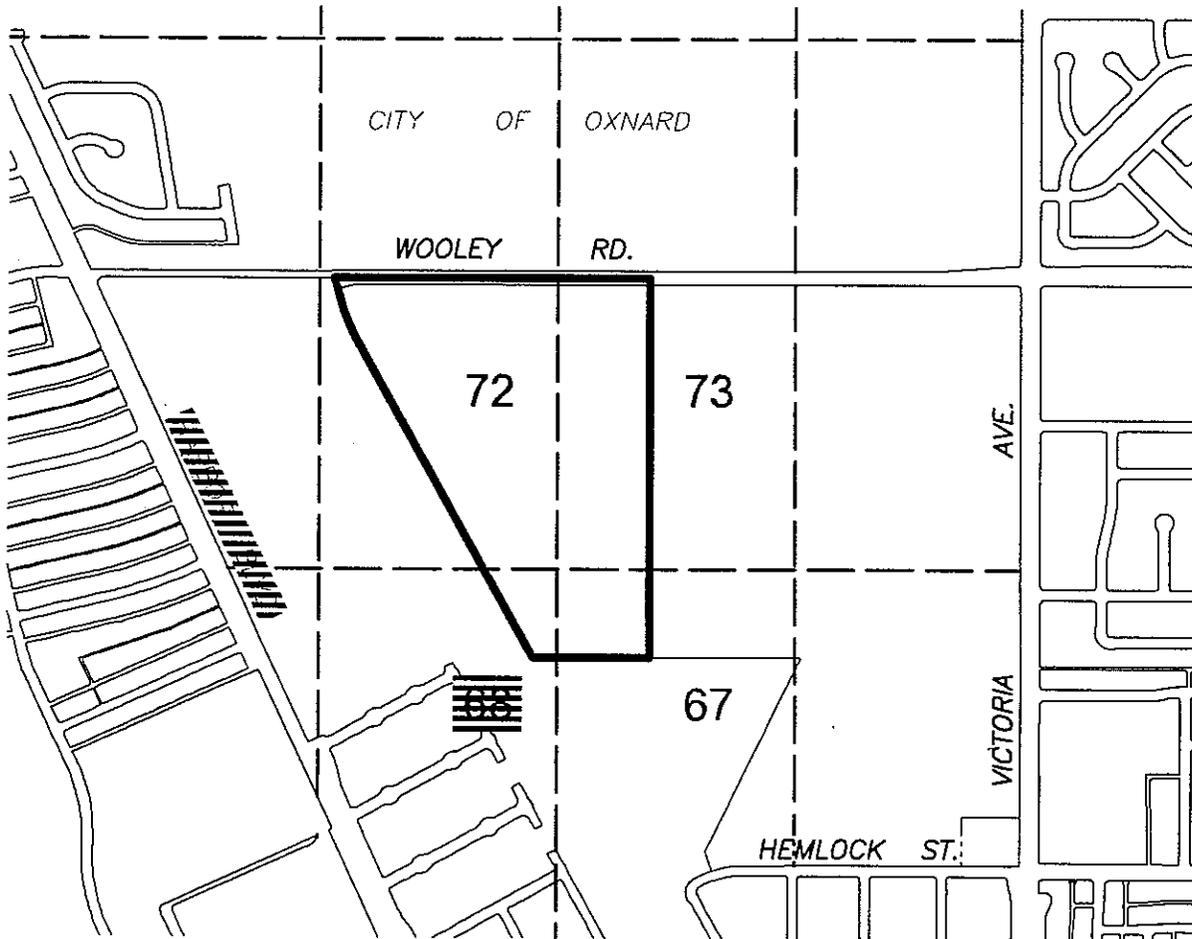
\_\_\_\_\_  
Daniel Martinez  
City Clerk of the City Council

(2) I hereby certify that the within map showing the  
proposed boundaries of Community Facilities  
District No. 1, Ventura County,  
State of California, was approved by the City  
Council at a regular meeting thereof, held on  
this \_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_ by  
its Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
Daniel Martinez  
City Clerk of the City Council

(3) Filed this \_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_ of  
the hour of \_\_\_\_ o'clock \_\_m, in Book \_\_\_\_  
of Maps of Assessment and Community Facilities Districts  
at page \_\_\_\_ and as Instrument No. \_\_\_\_\_, in  
the office of the County Recorder of Ventura County,  
State of California.

Richard D. Dean, County Recorder of Ventura County  
by \_\_\_\_\_



LEGEND

	LOT LINE
	PROPOSED PROJECT BOUNDARY

PREPARED BY:  
JENSEN DESIGN & SURVEY INC.

2993 TENTATIVE\2993 CFD REPORT\2993 CFD EXHIBIT.dwg Jan 15, 2002, 4:14pm

PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 1  
(WESTPORT AT MANDALAY BAY)  
OF THE CITY OF OXNARD  
VENTURA COUNTY  
STATE OF CALIFORNIA

VENTURA COUNTY ASSESSOR PARCEL NUMBERS  
INCLUDED WITHIN PROPOSED C.F.D. BOUNDARY

188-0-110-405  
188-0-110-415

Reference is hereby made to the assessor maps  
of the County of Ventura for an exact description  
of the lines and dimensions of each lot and  
parcel.

J:\S\m12. son  
993 TENTATIVE\2993 CFD REPORT\2993 CFD EXHIBIT.dwg Jan 15, 2002, 4:15pm

## 7. APPENDIX D – DELINQUENCY SUMMARY REPORT

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The following pages show the CFD's delinquency summary, as of June 30, 2018.

**City of Oxnard**  
**Delinquency Summary Report**  
As of: 06/30/2018

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>CFD 1 - Westport at Mandalay Bay CFD 1</b>									
<b>08/01/2003 Billing:</b>									
	12/10/2003	\$286,035.48	\$286,035.48	\$0.00	0.00%	7	7	0	0.00%
	04/10/2004	\$286,035.48	\$286,035.48	\$0.00	0.00%	7	7	0	0.00%
	<b>Subtotal:</b>	<b>\$572,070.96</b>	<b>\$572,070.96</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	\$302,223.13	\$302,223.13	\$0.00	0.00%	202	202	0	0.00%
	04/10/2005	\$302,223.13	\$302,223.13	\$0.00	0.00%	202	202	0	0.00%
	<b>Subtotal:</b>	<b>\$604,446.26</b>	<b>\$604,446.26</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>404</b>	<b>404</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2005 Billing:</b>									
	12/10/2005	\$290,165.30	\$290,165.30	\$0.00	0.00%	218	218	0	0.00%
	04/10/2006	\$290,165.30	\$290,165.30	\$0.00	0.00%	218	218	0	0.00%
	<b>Subtotal:</b>	<b>\$580,330.60</b>	<b>\$580,330.60</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>436</b>	<b>436</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2006 Billing:</b>									
	12/10/2006	\$308,016.98	\$308,016.98	\$0.00	0.00%	304	304	0	0.00%
	04/10/2007	\$308,016.98	\$308,016.98	\$0.00	0.00%	304	304	0	0.00%
	<b>Subtotal:</b>	<b>\$616,033.96</b>	<b>\$616,033.96</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>608</b>	<b>608</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2007 Billing:</b>									
	12/10/2007	\$314,096.84	\$314,096.84	\$0.00	0.00%	303	303	0	0.00%
	04/10/2008	\$314,096.84	\$314,096.84	\$0.00	0.00%	303	303	0	0.00%
	<b>Subtotal:</b>	<b>\$628,193.68</b>	<b>\$628,193.68</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>606</b>	<b>606</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2008 Billing:</b>									
	12/10/2008	\$316,548.25	\$316,548.25	\$0.00	0.00%	310	310	0	0.00%
	04/10/2009	\$316,548.25	\$316,548.25	\$0.00	0.00%	310	310	0	0.00%
	<b>Subtotal:</b>	<b>\$633,096.50</b>	<b>\$633,096.50</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0.00%</b>

# City of Oxnard

## Delinquency Summary Report

As of: 06/30/2018

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>CFD 1 - Westport at Mandalay Bay CFD 1</b>									
<b>08/01/2009 Billing:</b>									
	12/10/2009	\$321,859.79	\$321,859.79	\$0.00	0.00%	310	310	0	0.00%
	04/10/2010	\$321,859.79	\$321,859.79	\$0.00	0.00%	310	310	0	0.00%
	<b>Subtotal:</b>	<b>\$643,719.58</b>	<b>\$643,719.58</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2010 Billing:</b>									
	12/10/2010	\$330,603.14	\$330,603.14	\$0.00	0.00%	310	310	0	0.00%
	04/10/2011	\$330,603.14	\$330,603.14	\$0.00	0.00%	310	310	0	0.00%
	<b>Subtotal:</b>	<b>\$661,206.28</b>	<b>\$661,206.28</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2011 Billing:</b>									
	12/10/2011	\$333,731.66	\$333,731.66	\$0.00	0.00%	310	310	0	0.00%
	04/10/2012	\$333,731.66	\$333,731.66	\$0.00	0.00%	310	310	0	0.00%
	<b>Subtotal:</b>	<b>\$667,463.32</b>	<b>\$667,463.32</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2012 Billing:</b>									
	12/10/2012	\$293,313.98	\$293,313.98	\$0.00	0.00%	310	310	0	0.00%
	04/10/2013	\$293,313.98	\$293,313.98	\$0.00	0.00%	310	310	0	0.00%
	<b>Subtotal:</b>	<b>\$586,627.96</b>	<b>\$586,627.96</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2013 Billing:</b>									
	12/10/2013	\$297,021.19	\$297,021.19	\$0.00	0.00%	310	310	0	0.00%
	04/10/2014	\$297,021.19	\$297,021.19	\$0.00	0.00%	310	310	0	0.00%
	<b>Subtotal:</b>	<b>\$594,042.38</b>	<b>\$594,042.38</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2014 Billing:</b>									
	12/10/2014	\$302,615.84	\$302,615.84	\$0.00	0.00%	310	310	0	0.00%
	04/10/2015	\$302,615.84	\$302,615.84	\$0.00	0.00%	310	310	0	0.00%
	<b>Subtotal:</b>	<b>\$605,231.68</b>	<b>\$605,231.68</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0.00%</b>

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

As of: 06/30/2018

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>CFD 1 - Westport at Mandalay Bay CFD 1</b>									
<b>08/01/2015 Billing:</b>									
	12/10/2015	\$306,992.31	\$306,992.31	\$0.00	0.00%	315	315	0	0.00%
	04/10/2016	\$306,992.31	\$305,115.68	\$1,876.63	0.61%	315	314	1	0.32%
	<b>Subtotal:</b>	<b>\$613,984.62</b>	<b>\$612,107.99</b>	<b>\$1,876.63</b>	<b>0.31%</b>	<b>630</b>	<b>629</b>	<b>1</b>	<b>0.16%</b>
<b>08/01/2016 Billing:</b>									
	12/10/2016	\$316,239.40	\$316,239.40	\$0.00	0.00%	315	315	0	0.00%
	04/10/2017	\$316,239.40	\$316,239.40	\$0.00	0.00%	315	315	0	0.00%
	<b>Subtotal:</b>	<b>\$632,478.80</b>	<b>\$632,478.80</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>630</b>	<b>630</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2017 Billing:</b>									
	12/10/2017	\$337,637.13	\$336,167.61	\$1,469.52	0.44%	315	313	2	0.63%
	04/10/2018	\$337,637.13	\$330,899.27	\$6,737.86	2.00%	315	309	6	1.90%
	<b>Subtotal:</b>	<b>\$675,274.26</b>	<b>\$667,066.88</b>	<b>\$8,207.38</b>	<b>1.22%</b>	<b>630</b>	<b>622</b>	<b>8</b>	<b>1.27%</b>
<b>CFD 1</b>	<b>Total:</b>	<b>\$9,314,200.84</b>	<b>\$9,304,116.83</b>	<b>\$10,084.01</b>	<b>0.11%</b>	<b>8,298</b>	<b>8,289</b>	<b>9</b>	<b>0.11%</b>
<b>Agency Grand Total:</b>		<b>\$9,314,200.84</b>	<b>\$9,304,116.83</b>	<b>\$10,084.01</b>	<b>0.11%</b>	<b>8,298</b>	<b>8,289</b>	<b>9</b>	<b>0.11%</b>

## 8. APPENDIX E – FINAL BUDGET FOR FISCAL YEAR 2018/19

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The following page shows the CFD's 2018/19 final budget.

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Budget for Fiscal Year 2018/19**

<b>Category/Item</b>	<b>FY 2018/19</b>	<b>FY 2017/18</b>	<b>Increase / (Decrease)</b>
Debt Service	\$621,500.00	\$616,462.50	\$5,037.50
Admin. Expenses	24,737.97	58,813.68	(34,075.71)
Miscellaneous	(1.71)	(1.92)	0.21
<b>Grand Total:</b>	<b>\$646,236.26</b>	<b>\$675,274.26</b>	<b>(\$29,038.00)</b>
<b>Total Accounts:</b>	<b>315</b>	<b>315</b>	<b>0</b>

## 9. APPENDIX F – FINAL BILLING DETAIL REPORT FOR FISCAL YEAR 2018/19

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The following pages show the CFD's 2018/19 final billing.

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-170-015	188-0-170-015		\$4,165.29	(\$0.01)	\$4,165.28
188-0-170-025	188-0-170-025		4,165.29	(0.01)	4,165.28
188-0-170-035	188-0-170-035		4,165.29	(0.01)	4,165.28
188-0-170-045	188-0-170-045		4,165.29	(0.01)	4,165.28
188-0-170-055	188-0-170-055		4,165.29	(0.01)	4,165.28
188-0-170-065	188-0-170-065		4,165.29	(0.01)	4,165.28
188-0-170-075	188-0-170-075		4,165.29	(0.01)	4,165.28
188-0-170-085	188-0-170-085		4,165.29	(0.01)	4,165.28
188-0-170-095	188-0-170-095		4,165.29	(0.01)	4,165.28
188-0-170-105	188-0-170-105		4,165.29	(0.01)	4,165.28
188-0-170-115	188-0-170-115		4,165.29	(0.01)	4,165.28
188-0-170-125	188-0-170-125		4,165.29	(0.01)	4,165.28
188-0-170-135	188-0-170-135		4,165.29	(0.01)	4,165.28
188-0-170-145	188-0-170-145		4,165.29	(0.01)	4,165.28
188-0-170-225	188-0-170-225		3,950.43	(0.01)	3,950.42
188-0-170-235	188-0-170-235		3,950.43	(0.01)	3,950.42
188-0-170-245	188-0-170-245		3,950.43	(0.01)	3,950.42
188-0-170-295	188-0-170-295		1,933.71	(0.01)	1,933.70
188-0-170-305	188-0-170-305		1,933.71	(0.01)	1,933.70
188-0-170-315	188-0-170-315		1,933.71	(0.01)	1,933.70
188-0-170-325	188-0-170-325		1,933.71	(0.01)	1,933.70
188-0-170-335	188-0-170-335		1,933.71	(0.01)	1,933.70
188-0-170-345	188-0-170-345		1,933.71	(0.01)	1,933.70
188-0-170-355	188-0-170-355		1,933.71	(0.01)	1,933.70
188-0-170-365	188-0-170-365		1,933.71	(0.01)	1,933.70
188-0-170-375	188-0-170-375		1,933.71	(0.01)	1,933.70
188-0-170-385	188-0-170-385		1,933.71	(0.01)	1,933.70
188-0-170-395	188-0-170-395		1,933.71	(0.01)	1,933.70
188-0-170-405	188-0-170-405		1,933.71	(0.01)	1,933.70
188-0-170-415	188-0-170-415		1,933.71	(0.01)	1,933.70
188-0-180-015	188-0-180-015		3,950.43	(0.01)	3,950.42
188-0-180-025	188-0-180-025		3,105.65	(0.01)	3,105.64
188-0-180-035	188-0-180-035		3,105.65	(0.01)	3,105.64
188-0-180-045	188-0-180-045		3,105.65	(0.01)	3,105.64
188-0-180-055	188-0-180-055		3,105.65	(0.01)	3,105.64
188-0-180-065	188-0-180-065		3,105.65	(0.01)	3,105.64
188-0-180-075	188-0-180-075		3,105.65	(0.01)	3,105.64
188-0-180-085	188-0-180-085		3,105.65	(0.01)	3,105.64
188-0-180-095	188-0-180-095		3,105.65	(0.01)	3,105.64

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-180-105	188-0-180-105		3,105.65	(0.01)	3,105.64
188-0-180-115	188-0-180-115		3,105.65	(0.01)	3,105.64
188-0-180-125	188-0-180-125		4,165.29	(0.01)	4,165.28
188-0-180-135	188-0-180-135		4,165.29	(0.01)	4,165.28
188-0-180-145	188-0-180-145		4,165.29	(0.01)	4,165.28
188-0-180-155	188-0-180-155		3,950.43	(0.01)	3,950.42
188-0-180-165	188-0-180-165		3,105.65	(0.01)	3,105.64
188-0-180-175	188-0-180-175		3,105.65	(0.01)	3,105.64
188-0-180-185	188-0-180-185		3,105.65	(0.01)	3,105.64
188-0-180-195	188-0-180-195		3,105.65	(0.01)	3,105.64
188-0-180-315	188-0-180-315		1,933.71	(0.01)	1,933.70
188-0-180-325	188-0-180-325		1,933.71	(0.01)	1,933.70
188-0-180-335	188-0-180-335		1,933.71	(0.01)	1,933.70
188-0-180-345	188-0-180-345		1,933.71	(0.01)	1,933.70
188-0-180-355	188-0-180-355		1,933.71	(0.01)	1,933.70
188-0-180-365	188-0-180-365		1,933.71	(0.01)	1,933.70
188-0-180-375	188-0-180-375		1,933.71	(0.01)	1,933.70
188-0-180-385	188-0-180-385		1,933.71	(0.01)	1,933.70
188-0-180-395	188-0-180-395		1,933.71	(0.01)	1,933.70
188-0-180-405	188-0-180-405		1,933.71	(0.01)	1,933.70
188-0-180-415	188-0-180-415		1,933.71	(0.01)	1,933.70
188-0-180-425	188-0-180-425		1,933.71	(0.01)	1,933.70
188-0-180-435	188-0-180-435		1,933.71	(0.01)	1,933.70
188-0-180-445	188-0-180-445		1,933.71	(0.01)	1,933.70
188-0-180-455	188-0-180-455		1,933.71	(0.01)	1,933.70
188-0-180-465	188-0-180-465		1,933.71	(0.01)	1,933.70
188-0-180-475	188-0-180-475		1,933.71	(0.01)	1,933.70
188-0-180-485	188-0-180-485		1,933.71	(0.01)	1,933.70
188-0-180-495	188-0-180-495		1,933.71	(0.01)	1,933.70
188-0-180-505	188-0-180-505		1,933.71	(0.01)	1,933.70
188-0-180-515	188-0-180-515		1,933.71	(0.01)	1,933.70
188-0-191-015	188-0-191-015		4,165.29	(0.01)	4,165.28
188-0-191-025	188-0-191-025		3,950.43	(0.01)	3,950.42
188-0-191-035	188-0-191-035		3,950.43	(0.01)	3,950.42
188-0-191-045	188-0-191-045		3,950.43	(0.01)	3,950.42
188-0-191-065	188-0-191-065		3,950.43	(0.01)	3,950.42
188-0-191-085	188-0-191-085		3,950.43	(0.01)	3,950.42
188-0-191-095	188-0-191-095		3,950.43	(0.01)	3,950.42
188-0-191-105	188-0-191-105		3,950.43	(0.01)	3,950.42

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-191-115	188-0-191-115		3,950.43	(0.01)	3,950.42
188-0-191-125	188-0-191-125		3,950.43	(0.01)	3,950.42
188-0-191-135	188-0-191-135		3,950.43	(0.01)	3,950.42
188-0-191-145	188-0-191-145		4,165.29	(0.01)	4,165.28
188-0-191-155	188-0-191-155		4,165.29	(0.01)	4,165.28
188-0-191-165	188-0-191-165		3,950.43	(0.01)	3,950.42
188-0-191-175	188-0-191-175		3,950.43	(0.01)	3,950.42
188-0-191-185	188-0-191-185		3,950.43	(0.01)	3,950.42
188-0-191-195	188-0-191-195		4,165.29	(0.01)	4,165.28
188-0-191-205	188-0-191-205		4,165.29	(0.01)	4,165.28
188-0-191-215	188-0-191-215		3,950.43	(0.01)	3,950.42
188-0-191-225	188-0-191-225		3,950.43	(0.01)	3,950.42
188-0-191-235	188-0-191-235		3,950.43	(0.01)	3,950.42
188-0-191-245	188-0-191-245		3,950.43	(0.01)	3,950.42
188-0-191-255	188-0-191-255		3,950.43	(0.01)	3,950.42
188-0-191-265	188-0-191-265		3,950.43	(0.01)	3,950.42
188-0-191-275	188-0-191-275		3,950.43	(0.01)	3,950.42
188-0-191-295	188-0-191-295		3,950.43	(0.01)	3,950.42
188-0-191-305	188-0-191-305		3,950.43	(0.01)	3,950.42
188-0-191-325	188-0-191-325		4,165.29	(0.01)	4,165.28
188-0-192-015	188-0-192-015		4,165.29	(0.01)	4,165.28
188-0-192-025	188-0-192-025		3,105.65	(0.01)	3,105.64
188-0-192-035	188-0-192-035		3,105.65	(0.01)	3,105.64
188-0-192-045	188-0-192-045		3,105.65	(0.01)	3,105.64
188-0-192-055	188-0-192-055		3,105.65	(0.01)	3,105.64
188-0-192-065	188-0-192-065		3,105.65	(0.01)	3,105.64
188-0-192-075	188-0-192-075		3,105.65	(0.01)	3,105.64
188-0-192-085	188-0-192-085		3,105.65	(0.01)	3,105.64
188-0-192-095	188-0-192-095		3,105.65	(0.01)	3,105.64
188-0-192-105	188-0-192-105		3,105.65	(0.01)	3,105.64
188-0-192-115	188-0-192-115		3,105.65	(0.01)	3,105.64
188-0-192-125	188-0-192-125		3,105.65	(0.01)	3,105.64
188-0-192-135	188-0-192-135		3,105.65	(0.01)	3,105.64
188-0-192-145	188-0-192-145		3,105.65	(0.01)	3,105.64
188-0-192-155	188-0-192-155		3,105.65	(0.01)	3,105.64
188-0-192-165	188-0-192-165		3,950.43	(0.01)	3,950.42
188-0-192-175	188-0-192-175		3,950.43	(0.01)	3,950.42
188-0-192-185	188-0-192-185		3,105.65	(0.01)	3,105.64
188-0-192-195	188-0-192-195		3,105.65	(0.01)	3,105.64

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-192-205	188-0-192-205		4,165.29	(0.01)	4,165.28
188-0-192-215	188-0-192-215		3,950.43	(0.01)	3,950.42
188-0-192-225	188-0-192-225		3,950.43	(0.01)	3,950.42
188-0-192-235	188-0-192-235		3,950.43	(0.01)	3,950.42
188-0-192-245	188-0-192-245		3,950.43	(0.01)	3,950.42
188-0-192-255	188-0-192-255		3,950.43	(0.01)	3,950.42
188-0-192-265	188-0-192-265		3,950.43	(0.01)	3,950.42
188-0-200-025	188-0-200-025		1,406.33	(0.01)	1,406.32
188-0-200-035	188-0-200-035		1,406.33	(0.01)	1,406.32
188-0-200-045	188-0-200-045		1,406.33	(0.01)	1,406.32
188-0-200-055	188-0-200-055		1,406.33	(0.01)	1,406.32
188-0-200-065	188-0-200-065		1,406.33	(0.01)	1,406.32
188-0-200-075	188-0-200-075		1,406.33	(0.01)	1,406.32
188-0-200-085	188-0-200-085		1,406.33	(0.01)	1,406.32
188-0-200-095	188-0-200-095		1,406.33	(0.01)	1,406.32
188-0-200-105	188-0-200-105		1,406.33	(0.01)	1,406.32
188-0-200-115	188-0-200-115		1,406.33	(0.01)	1,406.32
188-0-200-125	188-0-200-125		1,406.33	(0.01)	1,406.32
188-0-200-135	188-0-200-135		1,406.33	(0.01)	1,406.32
188-0-200-145	188-0-200-145		1,406.33	(0.01)	1,406.32
188-0-200-155	188-0-200-155		1,406.33	(0.01)	1,406.32
188-0-200-165	188-0-200-165		1,406.33	(0.01)	1,406.32
188-0-200-175	188-0-200-175		1,406.33	(0.01)	1,406.32
188-0-200-185	188-0-200-185		1,406.33	(0.01)	1,406.32
188-0-200-195	188-0-200-195		1,406.33	(0.01)	1,406.32
188-0-200-205	188-0-200-205		1,406.33	(0.01)	1,406.32
188-0-200-215	188-0-200-215		1,406.33	(0.01)	1,406.32
188-0-200-225	188-0-200-225		1,406.33	(0.01)	1,406.32
188-0-200-235	188-0-200-235		1,406.33	(0.01)	1,406.32
188-0-200-245	188-0-200-245		1,406.33	(0.01)	1,406.32
188-0-200-255	188-0-200-255		1,406.33	(0.01)	1,406.32
188-0-200-265	188-0-200-265		1,406.33	(0.01)	1,406.32
188-0-200-275	188-0-200-275		1,406.33	(0.01)	1,406.32
188-0-200-285	188-0-200-285		1,406.33	(0.01)	1,406.32
188-0-200-295	188-0-200-295		1,406.33	(0.01)	1,406.32
188-0-200-305	188-0-200-305		1,406.33	(0.01)	1,406.32
188-0-200-315	188-0-200-315		1,406.33	(0.01)	1,406.32
188-0-200-325	188-0-200-325		1,406.33	(0.01)	1,406.32
188-0-200-335	188-0-200-335		1,406.33	(0.01)	1,406.32

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-200-345	188-0-200-345		1,406.33	(0.01)	1,406.32
188-0-200-355	188-0-200-355		1,406.33	(0.01)	1,406.32
188-0-200-365	188-0-200-365		1,406.33	(0.01)	1,406.32
188-0-200-375	188-0-200-375		1,406.33	(0.01)	1,406.32
188-0-200-385	188-0-200-385		1,406.33	(0.01)	1,406.32
188-0-200-395	188-0-200-395		1,406.33	(0.01)	1,406.32
188-0-200-405	188-0-200-405		1,406.33	(0.01)	1,406.32
188-0-200-415	188-0-200-415		1,406.33	(0.01)	1,406.32
188-0-200-425	188-0-200-425		1,406.33	(0.01)	1,406.32
188-0-200-435	188-0-200-435		1,406.33	(0.01)	1,406.32
188-0-200-445	188-0-200-445		1,406.33	(0.01)	1,406.32
188-0-200-455	188-0-200-455		1,406.33	(0.01)	1,406.32
188-0-200-465	188-0-200-465		1,406.33	(0.01)	1,406.32
188-0-200-475	188-0-200-475		1,406.33	(0.01)	1,406.32
188-0-200-485	188-0-200-485		1,406.33	(0.01)	1,406.32
188-0-200-495	188-0-200-495		1,406.33	(0.01)	1,406.32
188-0-200-505	188-0-200-505		1,406.33	(0.01)	1,406.32
188-0-200-515	188-0-200-515		1,406.33	(0.01)	1,406.32
188-0-200-525	188-0-200-525		1,406.33	(0.01)	1,406.32
188-0-200-535	188-0-200-535		1,406.33	(0.01)	1,406.32
188-0-200-545	188-0-200-545		1,406.33	(0.01)	1,406.32
188-0-200-555	188-0-200-555		1,406.33	(0.01)	1,406.32
188-0-200-565	188-0-200-565		1,406.33	(0.01)	1,406.32
188-0-200-575	188-0-200-575		1,406.33	(0.01)	1,406.32
188-0-200-585	188-0-200-585		1,406.33	(0.01)	1,406.32
188-0-200-595	188-0-200-595		1,406.33	(0.01)	1,406.32
188-0-210-015	188-0-210-015		1,406.33	(0.01)	1,406.32
188-0-210-025	188-0-210-025		1,406.33	(0.01)	1,406.32
188-0-210-035	188-0-210-035		1,406.33	(0.01)	1,406.32
188-0-210-045	188-0-210-045		1,406.33	(0.01)	1,406.32
188-0-210-055	188-0-210-055		1,406.33	(0.01)	1,406.32
188-0-210-065	188-0-210-065		1,406.33	(0.01)	1,406.32
188-0-210-075	188-0-210-075		1,406.33	(0.01)	1,406.32
188-0-210-085	188-0-210-085		1,406.33	(0.01)	1,406.32
188-0-210-095	188-0-210-095		1,406.33	(0.01)	1,406.32
188-0-210-105	188-0-210-105		1,406.33	(0.01)	1,406.32
188-0-210-115	188-0-210-115		1,406.33	(0.01)	1,406.32
188-0-210-125	188-0-210-125		1,406.33	(0.01)	1,406.32
188-0-210-135	188-0-210-135		1,406.33	(0.01)	1,406.32

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-210-145	188-0-210-145		1,406.33	(0.01)	1,406.32
188-0-210-155	188-0-210-155		1,406.33	(0.01)	1,406.32
188-0-210-165	188-0-210-165		1,406.33	(0.01)	1,406.32
188-0-210-175	188-0-210-175		1,406.33	(0.01)	1,406.32
188-0-210-185	188-0-210-185		1,406.33	(0.01)	1,406.32
188-0-210-195	188-0-210-195		1,406.33	(0.01)	1,406.32
188-0-210-205	188-0-210-205		1,406.33	(0.01)	1,406.32
188-0-210-215	188-0-210-215		1,406.33	(0.01)	1,406.32
188-0-210-225	188-0-210-225		1,406.33	(0.01)	1,406.32
188-0-210-235	188-0-210-235		1,406.33	(0.01)	1,406.32
188-0-210-245	188-0-210-245		1,406.33	(0.01)	1,406.32
188-0-210-255	188-0-210-255		1,406.33	(0.01)	1,406.32
188-0-210-265	188-0-210-265		1,406.33	(0.01)	1,406.32
188-0-210-275	188-0-210-275		1,406.33	(0.01)	1,406.32
188-0-210-285	188-0-210-285		1,406.33	(0.01)	1,406.32
188-0-210-295	188-0-210-295		1,406.33	(0.01)	1,406.32
188-0-210-305	188-0-210-305		1,406.33	(0.01)	1,406.32
188-0-220-015	188-0-220-015		2,171.95	(0.01)	2,171.94
188-0-220-035	188-0-220-035		1,196.36	0.00	1,196.36
188-0-220-045	188-0-220-045		1,196.36	0.00	1,196.36
188-0-220-055	188-0-220-055		1,196.36	0.00	1,196.36
188-0-220-065	188-0-220-065		1,196.36	0.00	1,196.36
188-0-220-075	188-0-220-075		1,196.36	0.00	1,196.36
188-0-220-085	188-0-220-085		1,196.36	0.00	1,196.36
188-0-220-095	188-0-220-095		1,196.36	0.00	1,196.36
188-0-220-105	188-0-220-105		1,196.36	0.00	1,196.36
188-0-220-115	188-0-220-115		1,196.36	0.00	1,196.36
188-0-220-125	188-0-220-125		1,196.36	0.00	1,196.36
188-0-220-135	188-0-220-135		1,196.36	0.00	1,196.36
188-0-220-145	188-0-220-145		1,196.36	0.00	1,196.36
188-0-220-155	188-0-220-155		1,196.36	0.00	1,196.36
188-0-220-165	188-0-220-165		1,196.36	0.00	1,196.36
188-0-220-175	188-0-220-175		1,196.36	0.00	1,196.36
188-0-220-185	188-0-220-185		1,196.36	0.00	1,196.36
188-0-220-195	188-0-220-195		1,196.36	0.00	1,196.36
188-0-220-205	188-0-220-205		1,196.36	0.00	1,196.36
188-0-220-215	188-0-220-215		1,196.36	0.00	1,196.36
188-0-220-225	188-0-220-225		1,196.36	0.00	1,196.36
188-0-220-235	188-0-220-235		1,196.36	0.00	1,196.36

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-220-245	188-0-220-245		1,196.36	0.00	1,196.36
188-0-220-255	188-0-220-255		1,196.36	0.00	1,196.36
188-0-220-265	188-0-220-265		1,196.36	0.00	1,196.36
188-0-220-275	188-0-220-275		1,196.36	0.00	1,196.36
188-0-220-285	188-0-220-285		1,196.36	0.00	1,196.36
188-0-220-295	188-0-220-295		1,196.36	0.00	1,196.36
188-0-220-305	188-0-220-305		1,196.36	0.00	1,196.36
188-0-220-315	188-0-220-315		1,196.36	0.00	1,196.36
188-0-220-325	188-0-220-325		1,196.36	0.00	1,196.36
188-0-220-335	188-0-220-335		1,196.36	0.00	1,196.36
188-0-220-345	188-0-220-345		1,196.36	0.00	1,196.36
188-0-220-355	188-0-220-355		1,196.36	0.00	1,196.36
188-0-220-365	188-0-220-365		1,196.36	0.00	1,196.36
188-0-220-375	188-0-220-375		1,196.36	0.00	1,196.36
188-0-220-385	188-0-220-385		1,196.36	0.00	1,196.36
188-0-220-395	188-0-220-395		1,196.36	0.00	1,196.36
188-0-220-405	188-0-220-405		1,196.36	0.00	1,196.36
188-0-220-415	188-0-220-415		1,196.36	0.00	1,196.36
188-0-220-425	188-0-220-425		1,196.36	0.00	1,196.36
188-0-220-435	188-0-220-435		1,196.36	0.00	1,196.36
188-0-220-445	188-0-220-445		1,196.36	0.00	1,196.36
188-0-220-455	188-0-220-455		1,196.36	0.00	1,196.36
188-0-220-465	188-0-220-465		1,460.75	(0.01)	1,460.74
188-0-220-475	188-0-220-475		1,540.34	0.00	1,540.34
188-0-220-485	188-0-220-485		1,601.11	(0.01)	1,601.10
188-0-220-495	188-0-220-495		769.81	(0.01)	769.80
188-0-220-505	188-0-220-505		796.57	(0.01)	796.56
188-0-220-515	188-0-220-515		769.81	(0.01)	769.80
188-0-220-525	188-0-220-525		769.81	(0.01)	769.80
188-0-220-535	188-0-220-535		571.57	(0.01)	571.56
188-0-230-015	188-0-230-015		1,196.36	0.00	1,196.36
188-0-230-025	188-0-230-025		1,196.36	0.00	1,196.36
188-0-230-035	188-0-230-035		1,196.36	0.00	1,196.36
188-0-230-045	188-0-230-045		1,196.36	0.00	1,196.36
188-0-230-055	188-0-230-055		1,196.36	0.00	1,196.36
188-0-230-065	188-0-230-065		1,196.36	0.00	1,196.36
188-0-230-075	188-0-230-075		1,196.36	0.00	1,196.36
188-0-230-085	188-0-230-085		1,196.36	0.00	1,196.36
188-0-230-095	188-0-230-095		1,196.36	0.00	1,196.36

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

Account ID	Property ID	DB	Developed Levy	Other	Total
188-0-230-105	188-0-230-105		1,196.36	0.00	1,196.36
188-0-230-115	188-0-230-115		1,196.36	0.00	1,196.36
188-0-230-125	188-0-230-125		1,196.36	0.00	1,196.36
188-0-230-135	188-0-230-135		1,196.36	0.00	1,196.36
188-0-230-145	188-0-230-145		1,196.36	0.00	1,196.36
188-0-230-155	188-0-230-155		1,196.36	0.00	1,196.36
188-0-230-165	188-0-230-165		1,196.36	0.00	1,196.36
188-0-230-175	188-0-230-175		1,196.36	0.00	1,196.36
188-0-230-185	188-0-230-185		1,196.36	0.00	1,196.36
188-0-230-195	188-0-230-195		1,196.36	0.00	1,196.36
188-0-230-205	188-0-230-205		1,196.36	0.00	1,196.36
188-0-230-215	188-0-230-215		1,196.36	0.00	1,196.36
188-0-230-225	188-0-230-225		1,196.36	0.00	1,196.36
188-0-230-235	188-0-230-235		1,196.36	0.00	1,196.36
188-0-230-245	188-0-230-245		1,196.36	0.00	1,196.36
188-0-230-255	188-0-230-255		1,196.36	0.00	1,196.36
188-0-230-265	188-0-230-265		1,196.36	0.00	1,196.36
188-0-230-275	188-0-230-275		1,196.36	0.00	1,196.36
188-0-230-285	188-0-230-285		1,196.36	0.00	1,196.36
188-0-230-295	188-0-230-295		1,196.36	0.00	1,196.36
188-0-230-305	188-0-230-305		1,196.36	0.00	1,196.36
188-0-230-315	188-0-230-315		1,196.36	0.00	1,196.36
188-0-230-325	188-0-230-325		1,196.36	0.00	1,196.36
188-0-230-335	188-0-230-335		1,196.36	0.00	1,196.36
188-0-230-345	188-0-230-345		1,196.36	0.00	1,196.36
188-0-230-355	188-0-230-355		1,196.36	0.00	1,196.36
188-0-230-365	188-0-230-365		1,196.36	0.00	1,196.36
188-0-230-375	188-0-230-375		1,196.36	0.00	1,196.36
188-0-230-385	188-0-230-385		1,196.36	0.00	1,196.36
188-0-230-395	188-0-230-395		1,196.36	0.00	1,196.36
188-0-230-405	188-0-230-405		1,196.36	0.00	1,196.36
188-0-230-415	188-0-230-415		1,196.36	0.00	1,196.36
188-0-230-425	188-0-230-425		1,196.36	0.00	1,196.36
188-0-230-435	188-0-230-435		1,196.36	0.00	1,196.36
188-0-230-445	188-0-230-445		1,196.36	0.00	1,196.36
188-0-230-455	188-0-230-455		1,196.36	0.00	1,196.36
188-0-230-475	188-0-230-475		1,616.30	0.00	1,616.30
188-0-230-485	188-0-230-485		787.90	0.00	787.90
188-0-230-495	188-0-230-495		811.77	(0.01)	811.76

**City of Oxnard**  
**Westport at Mandalay Bay CFD 1**  
**Final Billing Detail Report for Fiscal Year 2018/19**

<b>Account ID</b>	<b>Property ID</b>	<b>DB</b>	<b>Developed Levy</b>	<b>Other</b>	<b>Total</b>
188-0-230-505	188-0-230-505		758.23	(0.01)	758.22
188-0-230-515	188-0-230-515		907.27	(0.01)	907.26
188-0-230-525	188-0-230-525		555.65	(0.01)	555.64
<b>315 Accounts</b>			<b>\$646,238.50</b>	<b>(\$2.24)</b>	<b>\$646,236.26</b>