



MARK PESTRELLA, Director

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

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IN REPLY PLEASE
REFER TO FILE

April 23, 2024

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES
50 April 23, 2024


JEFF LEVINSON
INTERIM EXECUTIVE OFFICER

Dear Supervisors:

**WATER RESOURCES CORE SERVICE AREA
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-160 (4-216)
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2023-09
NEGOTIATED PROPERTY TAX EXCHANGE JOINT RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

Public Works is seeking Board approval to adopt the Negotiated Property Tax Exchange Joint Resolution associated with annexation of territory into the Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, THE LOS ANGELES COUNTY LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY, AND THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-160 (4-216) and the resulting share of the ad valorem tax do not constitute a project under the California Environmental Quality Act pursuant to Section 21065 of the Public Resources Code, Sections 15378(b) and 15061 of the California Environmental Quality Act Guidelines since the activities do not constitute a project and are administrative in nature or, in the alternative, find that the activities herein are statutorily exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and California Environmental Quality Act Guidelines Section 15273 since they are for the purpose of meeting the operation, maintenance, and capital project expenses of the Los Angeles County Waterworks District No. 40, Antelope Valley, for

the reasons stated in this Board letter and in the record of the proposed activities.

2. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-160 (4-216), Local Agency Formation Commission Designation 2023-09, on behalf of the County of Los Angeles.

3. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-160 (4-216), Local Agency Formation Commission Designation 2023-09, on behalf of the Los Angeles County Library.

4. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-160 (4-216), Local Agency Formation Commission Designation 2023-09, on behalf of the Consolidated Fire Protection District.

5. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-160 (4-216), Local Agency Formation Commission Designation 2023-09, on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley.

6. Authorize the Director of Public Works, the Director of the Los Angeles County Library, the Chief of the Consolidated Fire Protection District or their designees, on behalf of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District to take all actions necessary to effectuate the Negotiated Property Tax Exchange Joint Resolution.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended action is to adopt the Negotiated Property Tax Exchange Joint Resolution and find that the recommended actions are not a project under the California Environmental Quality Act (CEQA) or, in the alternative, to find that they are exempt from CEQA, and to reapportion the ad valorem tax that is shared by the affected taxing entities as a result of pending Annexation 40-160 (4-216) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area (Exhibits A and B) is comprised of two vacant lots that include approximately 40 acres located west of State Route (SR-14) freeway, North of Avenue G, and adjacent to 30th Street West within the City of Lancaster. This annexation will impact Tax Rate Area 11528.

Approval of the recommended actions is necessary to support an application for annexation into the District to supply the domestic and fire suppression water for the proposed annexed area. There are no other practical alternatives for water services in the area. The application for annexation is anticipated to be considered by Local Agency Formation Commission (LAFCO) for the County of Los Angeles at a future date.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies.

The governing bodies of the respective taxing entities in the affected areas have adopted the enclosed Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the District.

In order for LAFCO to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County of Los Angeles and other taxing entities to the District according to ratios listed in Exhibits C and D. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

These recommendations support the County Strategic Plan: Strategy III.3, Pursue Operational Effectiveness, Fiscal Responsibility, and Accountability. The recommended action will respond to public needs by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The Joint Resolution for Annexation 40-160 (4-216) will transfer to the District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the County of Los Angeles, the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The tax-sharing ratios listed in Exhibits C and D were calculated using a formula approved by the County of Los Angeles Auditor-Controller. In this instance, revenues to the County General Fund from the ad valorem property tax on the affected properties would result in a Property Tax Reduction of 0.28 percent for Tax Rate Area No. 11528.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99.01 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

The recommended actions, including adoption of the Joint Resolution for Annexation 40-160 (4-216) and the resulting shares of the ad valorem tax, do not constitute approval of a project under Section 21065 of the Public Resources Code and are excluded from the definition of a project pursuant to

Section 15378(b)(4) and (5) of the CEQA Guidelines since the activities involve the creation of a government funding mechanism or other government fiscal activity, which does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment and are organizational or administrative activities of government that will not result in direct or indirect physical changes in the environment. In the alternative, approval of the recommended actions is statutorily exempt pursuant to Sections 21080(b)(8), 15273(a)(1), and 15273(a)(4), which exempt the establishment, modification, structuring, restructuring or approval of rates, tolls, fares or other charges by public agencies, which the public agency finds are for the purpose of meeting operating expenses, including employee wage rates and fringe benefits, and obtaining funds for capital projects necessary to maintain service within existing service areas. The standby charges and a portion of the property taxes will go toward the District's Accumulated Capital Outlay Fund, which is exclusively dedicated to funding capital improvement projects. Further, the activity is exempt under Section 15061(b)(3) of the CEQA Guidelines because it can be seen with certainty that the proposed actions will not have a significant adverse impact on the environment.

Approval of the tax resolution does not approve or authorize any project under CEQA. Prior to proceeding with any activity that would constitute a project, appropriate findings under CEQA and approval of the proposed project activities would be necessary.

Upon the Board's approval of the recommended actions, Public Works will file a Notice of Exemption with the Los Angeles County Registrar-Recorder/County Clerk in accordance with Section 21152 of the Public Resources Code and also with the State Clearinghouse at the State Office of Planning and Research and will post the Notice to the County's website in accordance with Section 21092.2.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or other planned projects.

CONCLUSION

Please return an adopted copy of this letter and two signed originals of the Joint Resolution to Public Works, Waterworks Division.

The Honorable Board of Supervisors

4/23/2024

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Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mark Pestrella". The signature is fluid and cursive, with the first name "Mark" and last name "Pestrella" clearly distinguishable.

MARK PESTRELLA, PE

Director

MP:RB:jl

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Chia-Ann Yen)
County Counsel
Executive Office
Fire Department
Los Angeles County Library
Local Agency Formation Commission
City Council of the City of Lancaster
Antelope Valley-East Kern Water Agency
Antelope Valley Resource Conservation District
Antelope Valley Mosquito and Vector Control
District
Antelope Valley Cemetery District

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER
COUNTY ENTITIES, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY
CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE
BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-160 (4-216), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2023-09, TO THE LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting as the governing body of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-160 (4-216) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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NOW, THEREFORE, BE IT RESOLVED as follows:

1. The County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; the Consolidated Fire Protection District of Los Angeles County; the Antelope Valley Cemetery District; the Antelope Valley Mosquito and Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-160 (4-216) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2024, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-160 (4-216) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C and D).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-160 (4-216).
4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers, or the data used to perform those calculations, are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

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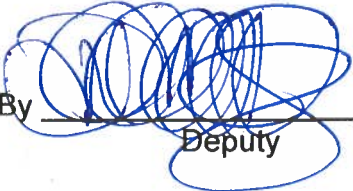
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The foregoing resolution was adopted on the 23rd day of April, 2024, by the Board of Supervisors of the County of Los Angeles as the governing body of the County of Los Angeles and as the governing body of the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, and the Los Angeles County Waterworks District No. 40, Antelope Valley.



JEFF LEVINSON
Interim Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By  Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By  Deputy

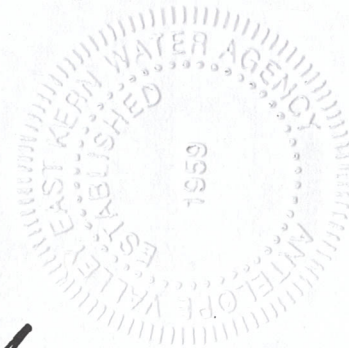
PASSED, APPROVED, AND ADOPTED this 14 day of Nov, 2023 by
the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



Beverly H. Jones
Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

[Signature]
Secretary
R-23-31

PASSED, APPROVED, AND ADOPTED this 16th day of Dec, 2023, by
the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Cemetery District

ATTEST:


Secretary

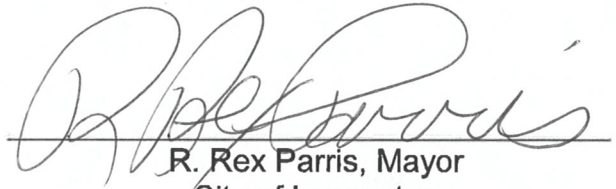
PASSED, APPROVED, AND ADOPTED this 12th day of December, 2023, by the following vote:

AYES: Council Members Hughes-Leslie, Malhi, Mann, Vice Mayor Crist,

NOES: Mayor Parris

ABSENT: none

ABSTAIN: none


R. Rex Parris, Mayor
City of Lancaster

ATTEST:


Secretary

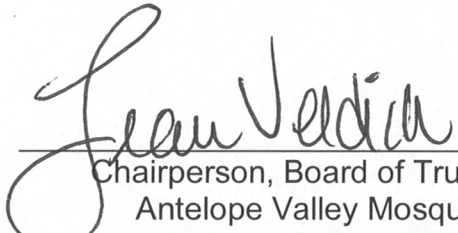
PASSED, APPROVED, AND ADOPTED this 13 day of Dec, 2023, by
the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
and Vector Control District

ATTEST:



Secretary

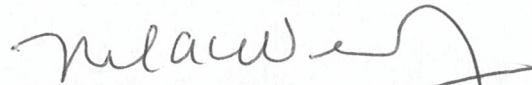
PASSED, APPROVED, AND ADOPTED this 10 day of JAN., 2023, by
the following vote:

AYES: Weisenberger, Munz, Deagon, Beeler

NOES: none

ABSENT: RANKIN

ABSTAIN: none



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary

EXHIBIT A

ANNEXATION 2023-
LOS ANGELES COUNTY WATERWORKS DISTRICT 40,
ANTELOPE VALLEY

LEGAL DESCRIPTION

THAT PORTION OF THE SOUTHEAST QUARTER OF SECTION 32, TOWNSHIP 8 NORTH, RANGE 12 WEST IN THE CITY OF LANCASTER, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 32, T8N, R12W, S.B.M, AS SHOWN ON RECORD OF SURVEY RECORDED IN BOOK 337, PAGE 81 OF RECORDS OF SURVEYS; SAID POINT BEING THE POINT OF BEGINNING;

COURSE 1. THENCE NORTH 01° 18' 18" WEST 981.22 FEET ALONG THE WESTERLY LINE OF SAID SOUTHWEST QUARTER;

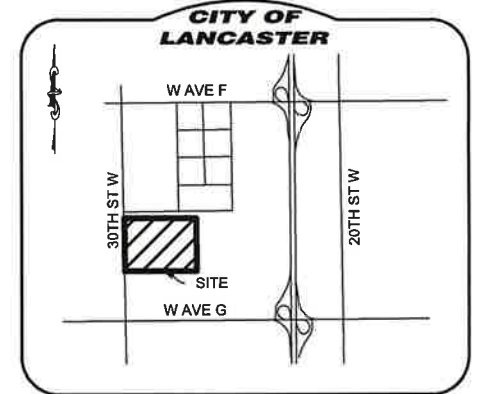
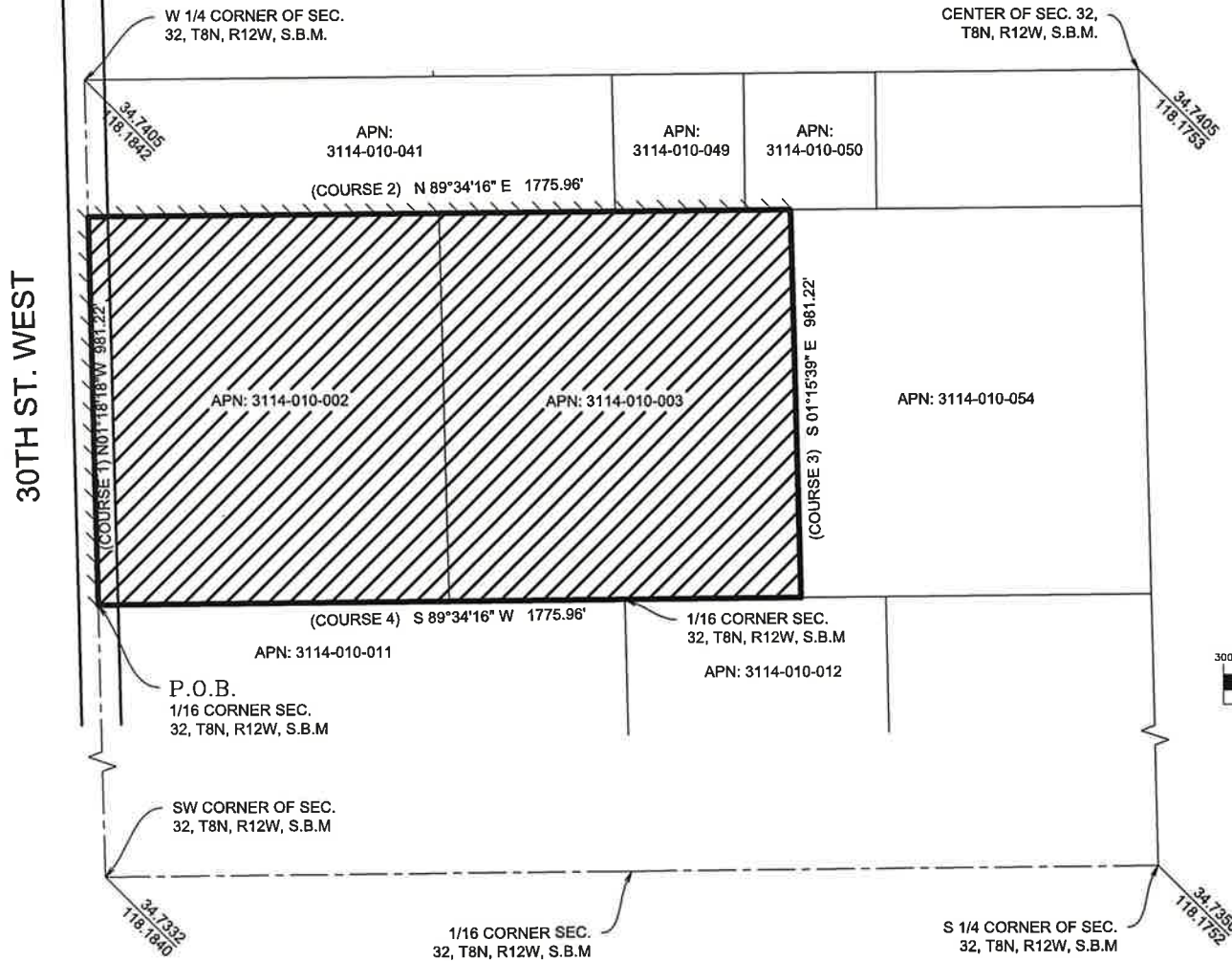
COURSE 2. THENCE NORTH 89° 34' 16" EAST 1775.96 FEET;

COURSE 3: THENCE SOUTH 1° 18' 18" EAST 981.22 FEET;

COURSE 4. THENCE SOUTH 89° 34' 17" WEST 1775.95 FEET TO THE POINT OF BEGINNING.

TOTAL COMPUTED ACREAGE CONTAINING 40.00 ACRES

ANNEXATION 2023-_____
LOS ANGELES COUNTY WATERWORKS DISTRICT No. 40,
ANTELOPE VALLEY



EXISTING DISTRICT BOUNDARY



ANNEXATION AREA

40 ACRES

GRAPHIC SCALE



(IN FEET)
1 inch = 300 ft.

EXHIBIT "B"



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY GENERAL FUND**
 Account No. **047.04**
 TRA: **11528**
 Effective Date: **7/1/2024**
 Annexation Number: **40-160**

Waterworks District # 40, GENERAL FUND **0.005056667**
 Based on their 2022-23 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.197498648	19.7499%	0.005056667	0.000998695	-0.001024630	0.196474018
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.005056667	0.000000708	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.005056667	0.000152015	-0.000152015	0.029910390
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.005056667	0.000902724	-0.000902724	0.177619017
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.005056667	0.000025227	0.000000000	0.004988949
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001728826	0.1729%	0.005056667	0.000008742	-0.000008742	0.001720084
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.005056667	0.000010985	-0.000010985	0.002161531
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.005056667	0.000005876	-0.000005876	0.001156230
186.01 CITY-LANCASTER TD # 1 RP 7	0.063663627	6.3664%	0.005056667	0.000321925	-0.000321925	0.063341702
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.005056667	0.000119136	-0.000119136	0.023441085
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062675060	6.2675%	0.005056667	0.000316926	Exempt	0.062675060
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.005056667	0.000661542	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.005056667	0.000008795	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.005056667	0.000017455	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.005056667	0.000370566	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.005056667	0.000054833	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.005056667	0.000005316	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.005056667	0.000607024	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.005056667	0.000002230	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.005056667	0.000297393	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.005056667	0.000168554	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.005056667	0.000000000	0.000000000	0.002546033
Total	1.000000000	100.0000%		0.005056667	-0.002546033	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3). 3/3/16 - truncated by 9 places after the decimal per LACO Auditor-Controller.
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ACO FUND**
 Account No. **051.75**
 TRA: **11528**
 Effective Date: **7/1/2024**
 Annexation Number: **40-160**

Waterworks District # 40, ACO FUND **0.004739650**
 Based on their 2022-23 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.197498648	19.7499%	0.004739650	0.000936053	-0.001782858	0.195715790
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.004739650	0.000000664	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.004739650	0.000142496	-0.000142496	0.029919909
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.004739650	0.000846141	-0.000846141	0.177675600
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.004739650	0.000023656	0.000000000	0.004988949
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001728826	0.1729%	0.004739650	0.000008194	-0.000008194	0.001720632
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.004739650	0.000010296	-0.000010296	0.002162220
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.004739650	0.000005507	-0.000005507	0.001156599
186.01 CITY-LANCASTER TD # 1 RP 7	0.063663627	6.3664%	0.004739650	0.000301743	-0.000301743	0.063361884
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.004739650	0.000111667	-0.000111667	0.023448554
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062675060	6.2675%	0.004739650	0.000297057	Exempt	0.062675060
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004739650	0.000620068	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.004739650	0.000008243	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.004739650	0.000016360	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.004739650	0.000347334	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.004739650	0.000051395	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.004739650	0.000004983	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.004739650	0.000568968	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.004739650	0.000002090	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.004739650	0.000278748	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.004739650	0.000157987	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.004739650	0.000000000	0.000000000	0.003208902
Total	1.000000000	100.0000%		0.004739650	-0.003208902	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3). 3/3/16 - truncated by 9 places after the decimal per LACO Auditor-Controller.

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.