

# Community Facilities District No. 2006-5

## Annual Special Tax Report

*Fiscal Year Ending June 30, 2022*

## Hesperia Unified School District

2022 / 2023



A division of California Financial Services

## **District Administration**

Hesperia Unified School District  
15576 Main Street  
Hesperia, CA 92345  
T. (760) 244-4411

## **Fiscal Agent**

U.S. Bank National Association  
633 West Fifth Street, 24<sup>th</sup> Floor  
Los Angeles, CA 90071  
T. (213) 615-6002

## **Special Tax Administrator**

KeyAnalytics  
a division of California Financial Services  
555 Corporate Drive, Suite 100  
Ladera Ranch, CA 92694  
T. (949) 282-1077

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

## **Bond Counsel**

Atkinson, Andelson, Loya, Rudd & Romo  
20 Pacifica, Suite 1100  
Irvine, CA 92618  
T. (949) 453-4260

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# Introduction

Community Facilities District No. 2006-5 (“CFD No. 2006-5”) of the Hesperia Unified School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 2006-5 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 2006-5 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2022/2023. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Fiscal Agent Agreement, dated June 1, 2016, between the School District and MUFG Union Bank, N.A. On August 1, 2021, U.S. Bank National Association succeeded MUFG Union Bank and was appointed as the Fiscal Agent (the “Fiscal Agent”).

This Report is organized into the following Sections:

## **Section I – CFD Background**

Section I provides background information relating to the formation of CFD No. 2006-5 and the long-term obligations issued to finance the Authorized Facilities.

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

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2021/2022 and an accounting of the remaining collections.

### **Section III – Fund and Account Balances**

Section III examines the financial activity within the funds and accounts associated with CFD No. 2006-5.

### **Section IV – Senate Bill 165**

Section IV provides information required under Senate Bill 165 (“SB 165”) regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 2006-5 for Fiscal Year 2021/2022.

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

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 2006-5 for Fiscal Year 2022/2023.

### **Section VI – Special Tax Classification**

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2006-5.

### **Section VII – Fiscal Year 2022/2023 Special Tax Levy**

Section VII provides the Fiscal Year 2022/2023 Special Tax levy based on updated Special Tax classifications and the Minimum Annual Special Tax Requirement.

# I. CFD Background

This Section provides background information regarding the formation of CFD No. 2006-5 and the bonds issued to fund the Authorized Facilities.

## A. Location

CFD No. 2006-5 is located south of Verano Place, north of Mesa Street and west of Cataba Road within the City of Victorville (“City”) and the County of San Bernardino (“County”). CFD No. 2006-5 encompasses approximately 42 gross acres. For reference, the boundary map of CFD No. 2006-5 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

## B. Formation

CFD No. 2006-5 was formed and established by the School District on September 11, 2006, under the Act, following a public hearing conducted by the Board of Education of the School District (the “Board”), as legislative body of CFD No. 2006-5, and a landowner election at which the qualified electors of CFD No. 2006-5 authorized CFD No. 2006-5 to incur bonded indebtedness in an amount not to exceed \$8,500,000 and approved the levy of Annual Special Taxes.

CFD No. 2006-5 was also formed in connection with School Facilities Impact Mitigation Agreement (“Agreement”) between the School District and Western Pacific Housing, Inc., a Delaware Corporation (“Developer”). In addition, CFD No. 2006-5 may finance the acquisition or construction of certain water facilities and improvements to be owned and operated by the Baldy Mesa Water District (“BMWD”), in accordance with a Joint Community Facilities Agreement by and among the School District, the Developer and BMWD.

The table below provides information related to the formation of CFD No. 2006-5.

**Board Actions Related to  
Formation of CFD No. 2006-5**

<b>Resolution</b>	<b>Board Meeting Date</b>	<b>Resolution No.</b>
Resolution of Intention	August 7, 2006	2006/07-17
Resolution to Incur Bonded Indebtedness	August 7, 2006	2006/07-18
Resolution of Formation	September 11, 2006	2006/07-23
Resolution of Necessity	September 11, 2006	2006/07-24
Resolution Calling Election	September 11, 2006	2006/07-25
Ordinance Levying Special Taxes	October 2, 2006	2006/07-01

A Notice of Special Tax Lien was recorded in the real property records of the County on September 20, 2006, as Instrument No. 2006-0644816 on all property within CFD No. 2006-5.

## **C. Bonds**

### **1. 2007 Special Tax Bonds**

On May 3, 2007, the 2007 Special Tax Bonds (“2007 Bonds”) were issued by CFD No. 2006-5 in the amount of \$8,500,000. The 2007 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement dated April 1, 2007, (“2007 FAA”) and the Act. The 2007 Bonds were issued for the purpose of financing the Authorized Facilities of CFD No. 2006-5, fund a Reserve Fund for the 2007 Bonds, pay interest on the 2007 Bonds through September 1, 2007, pay administrative expenses of CFD No. 2006-5 and pay the costs of issuing the 2007 Bonds. For more information regarding the use of the 2007 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

### **2. 2016 Special Tax Refunding Bonds**

On June 3, 2016, the 2016 Special Tax Refunding Bonds (“2016 Bonds”) were issued by CFD No. 2006-5 in the amount of \$7,205,000. The 2016 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement dated June 1, 2016, (“2016 FAA”) and the Act. The 2016 Bonds were issued to refund all of the outstanding 2007 Bonds, fund a Reserve Fund for the 2016 Bonds and pay the costs of issuing the 2016 Bonds. For more information regarding the use of the 2016 Bond proceeds and please see Section IV of this Report.

The 2016 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 2006-5 according to the RMA. A copy of the debt service schedule of the 2016 Bonds is included as Exhibit D.

## II. Fiscal Year 2021/2022 Annual Special Tax

Each Fiscal Year, CFD No. 2006-5 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2021/2022.

### A. Special Tax Levy

The Special Tax levy for Fiscal Year 2021/2022 is summarized by Special Tax classification in the table below.

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

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Applied Annual Special Tax Rate <sup>[1]</sup>	Total Assigned Annual Special Taxes
1 - Residential Property	< 2,300 Sq. Ft.	38 Units	\$2,481.88 Per Unit	\$1,942.90 Per Unit	\$73,830.20
2 - Residential Property	2,300 Sq. Ft. - 2,600 Sq. Ft.	6 Units	\$2,601.02 Per Unit	\$2,036.16 Per Unit	12,216.96
3 - Residential Property	2,601 Sq. Ft. - 2,900 Sq. Ft.	35 Units	\$2,830.14 Per Unit	\$2,215.54 Per Unit	77,543.90
4 - Residential Property	2,901 Sq. Ft. - 3,200 Sq. Ft.	48 Units	\$2,967.62 Per Unit	\$2,323.16 Per Unit	111,511.68
5 - Residential Property	3,201 Sq. Ft. - 3,500 Sq. Ft.	45 Units	\$3,095.94 Per Unit	\$2,423.60 Per Unit	109,062.00
6 - Residential Property	> 3,500 Sq. Ft.	44 Units	\$3,297.56 Per Unit	\$2,581.44 Per Unit	113,583.36
Undeveloped Property	N/A	0.00 Acres	\$0.00 per Acre	\$0.00 Per Unit	0.00
<b>Total</b>		<b>216 Units</b>			<b>\$497,748.10</b>

[1] On June 3, 2016, the 2016 Bonds were issued to fully refund all of the outstanding 2007 Bonds. Interest savings were applied to reduce the subsequent Special Tax levies.

## B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2006-5, as of June 30, 2022, for Fiscal Year 2021/2022 and prior Fiscal Years are summarized in the table below. Based on the Foreclosure Covenant outlined in the 2016 FAA and the current delinquency rates, one (1) parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2021/2022 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

### CFD No. 2006-5 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2022	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2015/2016	\$653,828.16	5	\$641,371.10	\$12,457.06	1.91%	\$0.00	0.00%
2016/2017	497,748.10	3	491,789.54	5,958.56	1.20%	0.00	0.00%
2017/2018	497,748.10	0	497,748.10	0.00	0.00%	0.00	0.00%
2018/2019	497,748.10	6	488,398.08	9,350.02	1.88%	0.00	0.00%
2019/2020	497,748.10	1	495,805.20	1,942.90	0.39%	1,942.90	0.39%
2020/2021	497,748.10	2	494,643.62	3,104.48	0.62%	1,942.90	0.39%
2021/2022	497,748.10	2	494,643.62	3,104.48	0.62%	3,104.48	0.62%

### III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2016 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2006-5.

#### A. Fiscal Agent Accounts

Funds and accounts associated with the 2016 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2016 FAA.

The balances, as of June 30, 2022, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the following table. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2021/2022.

**Fund and Account Balances  
as of June 30, 2022**

Account Name	Account Number	Balance
Special Tax Fund	6712149401	\$437,714.74
Residual Fund	6712149407	0.05
Interest Account	6712149403	9.57
Principal Account	6712149404	0.31
Reserve Fund	6712149405	450,244.90
Administrative Expense Fund	6712149406	14,438.86
School Construction Fund	6712149408	28,441.68
<b>Total</b>		<b>\$930,850.11</b>

## B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2006-5 are limited based on the restrictions as described within the 2016 FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 2006-5 from July 1, 2021 through June 30, 2022. For a more detailed description of the sources and uses of funds please refer to the 2016 FAA.

### Fiscal Year 2021/2022 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	495,826.41
Investment Earnings	63.32
<b>Total</b>	<b>\$495,889.73</b>
Uses	
Interest Payments	(\$164,537.50)
Principal Payments	(280,000.00)
Authorized Facilities (Lease Payments)	(25,347.45)
Administrative Expenses	(5,400.00)
<b>Total</b>	<b>(\$475,284.95)</b>

## IV. Senate Bill 165

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

### A. Authorized Facilities

Pursuant to the Act, CFD No. 2006-5 can only be used to fund the “Authorized Facilities” as outlined at the time of formation. The following is an excerpt taken from the ROI to establish CFD No. 2006-5 which describes the Authorized Facilities.

“CFD Facilities” mean any school facility with an estimated useful life of five (5) years or longer, including sites and site improvements (including landscaping, access roadways, drainage, sidewalks and gutters, utility lines, playground areas and equipment), classrooms, recreational facilities, on-site office space at a school, central support and administrative facilities, interim housing and transportation facilities needed by the Hesperia Unified School District (“School District”) in order to serve the student population to be generated as a result of development of the property within the CFD No. 2006-5.

“CFD Facilities” may also include water and sewer facilities to be owned and operated by the Baldy Mesa Water District (“BMWD”).

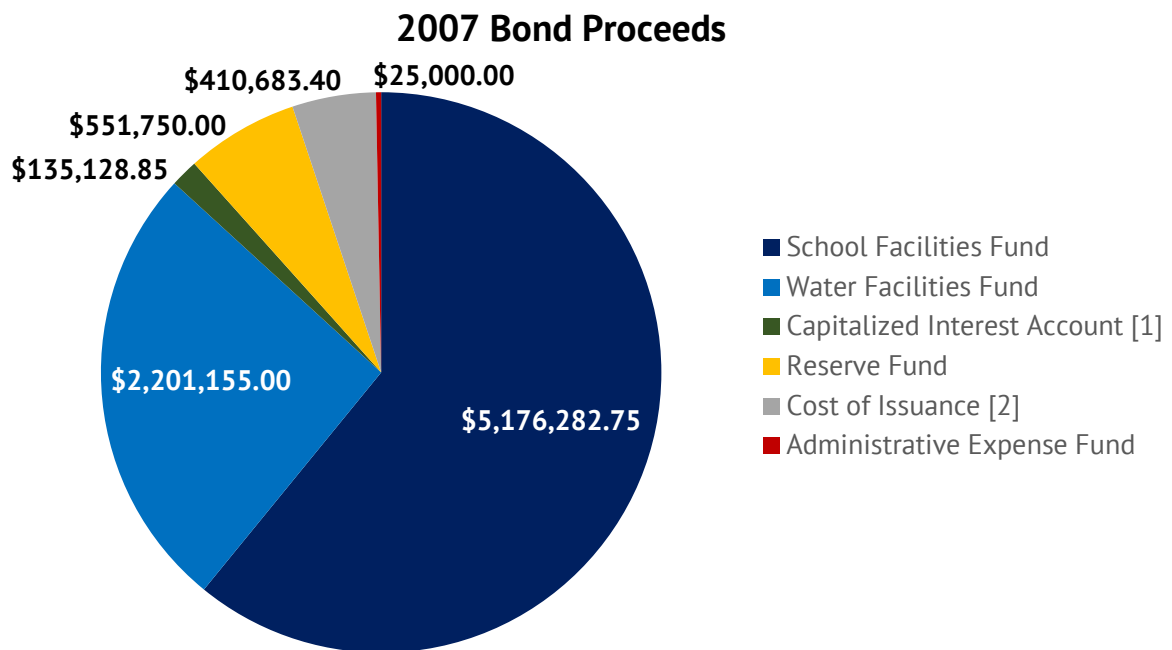
“CFD Facilities” may also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to issuance and sale of any” debt,” as defined in Section 53317(d) of the Act, including

underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, the CFD No. 2006-5 and bond trustee or fiscal agent related to the CFD No. 2006-5 and any such debt and all other incidental expenses. The CFD Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the BMWD or any other governmental entity that will own and operate the same.

## B. 2007 Special Tax Bonds

### 1. Bond Proceeds

In accordance with the Fiscal Agent Agreement for the 2007 Bonds, the total bond proceeds of \$8,500,000 were deposited into the funds and accounts as shown in the graph below.



[1] Represents interest on the 2007 Bonds through September 1, 2007.

[2] This amount includes the Underwriter's Discount of \$161,500.00 and the Original Issue Discount of \$5,183.40. The actual amount deposited into the Cost of Issuance Fund was \$244,000.00.

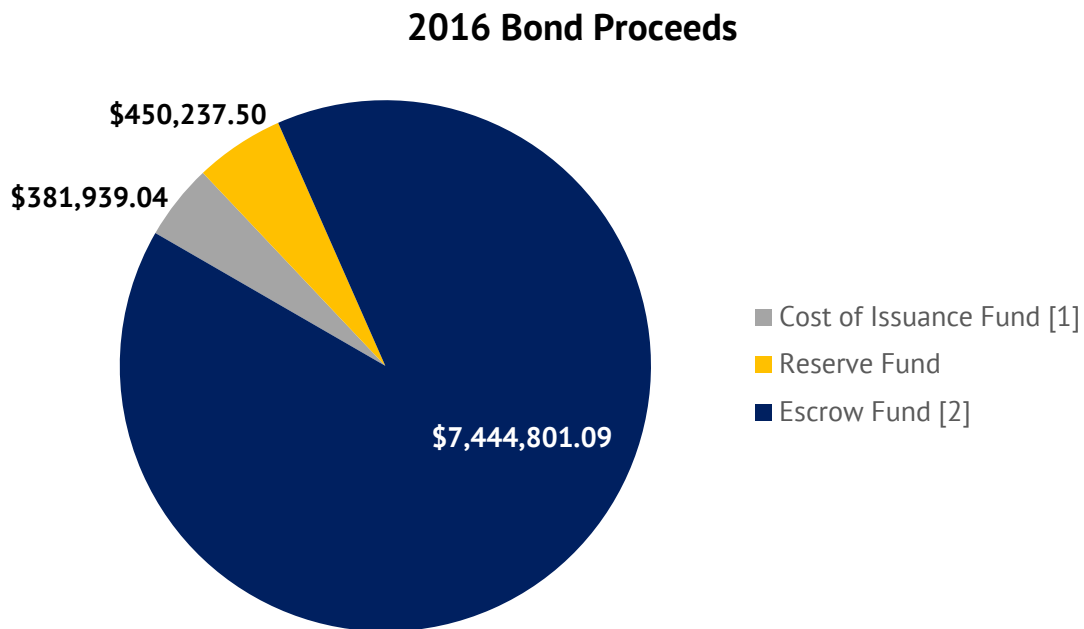
### 2. Construction Funds and Accounts

All construction funds generated from the issuance of the 2007 Bonds have been expended on the Authorized Facilities prior to July 1, 2019.

## C. 2016 Special Tax Refunding

### 1. Bond Proceeds

In accordance with the 2016 FAA, the total bond proceeds of \$7,205,000 plus \$1,071,977.63 in funds on hand relating to the 2007 Bonds were deposited into the funds and accounts as shown in the graph below.



[1] This amount includes the Underwriter's Discount of \$120,683.75 and the Original Issue Discount of \$95,145.25. The actual amount deposited into the Cost of Issuance Fund was \$166,110.04

[2] Funds used to redeem the 2007 Bonds in full on September 1, 2016.

## 2. Construction Funds and Accounts

There were no construction funds generated from the 2016 Bonds, however, there were funds remaining from the 2007 Bonds that were transferred to the funds and accounts created under the 2016 FAA. The table below summarizes the accruals and expenditures within Construction Fund since the issuance of the 2016 Bonds.

### 2016 Construction Fund

<b>Initial Bond Proceeds</b>		<b>\$0.00</b>
Previously Accrued	\$627,323.64	
Previously Expended	(598,885.08)	
<b>Balance as of July 1, 2021</b>		<b>\$28,438.56</b>
Accruals		\$3.12
Investment Earnings	\$3.12	
Expenditures		\$0.00
<b>Balance as of June 30, 2022</b>		<b>\$28,441.68</b>

## D. Special Taxes

CFD No. 2006-5 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the 2016 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2006-5 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2016 Bonds.

### Special Tax Fund (2016 Bonds)

<b>Balance of Initial Deposit</b>		<b>\$0.00</b>
Previously Accrued	\$3,206,966.40	
Previously Expended	(2,795,313.13)	
<b>Balance as of July 1, 2021</b>		<b>\$411,653.27</b>
Accruals		\$520,721.59
Special Tax Deposits	\$495,811.61	
Investment Earnings	22.57	
Transfer from Residual Fund	24,887.41	
Expenditures		(\$494,660.12)
Transfer to Principal Fund	(\$279,998.50)	
Transfer to Interest Fund	(164,429.61)	
Transfer to Residual Fund	(50,232.01)	
<b>Balance as of June 30, 2022</b>		<b>\$437,714.74</b>

Special Taxes collected in excess of annual debt service obligations of the 2016 Bonds are transferred to the 2016 Residual Fund to be held and utilized for the construction of Authorized Facilities. The table below presents a detailed listing of the Annual Special Taxes collected and expended by CFD No. 2006-5 within the 2016 Residual Fund.

### Residual Fund (2016 Bonds)

<b>Initial Bond Proceeds</b>		<b>\$0.00</b>
Previously Accrued	\$169,593.25	
Previously Expended	(169,590.90)	
<b>Balance as of July 1, 2021</b>		<b>\$2.35</b>
<b>Accruals</b>		<b>\$50,232.56</b>
Investment Earnings	\$0.55	
Transfer from Special Tax Fund	50,232.01	
<b>Expenditures</b>		<b>(\$50,234.86)</b>
Lease Payments	(\$25,347.45)	
Transfer to the Special Tax Fund	(\$24,887.41)	
<b>Balance as of June 30, 2022</b>		<b>\$0.05</b>

## V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 2006-5 based on the financial obligations for Fiscal Year 2022/2023.

### A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2006-5 are calculated in accordance and pursuant to the RMA. Pursuant to the 2016 FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2016 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2006-5. The table on the following page shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2022/2023.

### Minimum Annual Special Tax Requirement for CFD No. 2006-5

<b>Fiscal Year 2021/2022 Remaining Sources</b>		<b>\$438,786.00</b>
Balance of Special Tax Fund	\$437,714.74	
Balance of Interest Account	9.57	
Balance of Principal Account	0.31	
Anticipated Special Taxes	1,061.38	
<b>Fiscal Year 2021/2022 Remaining Obligations</b>		<b>(\$413,898.64)</b>
September 1, 2022 Interest Payment	(\$80,868.75)	
September 1, 2022 Principal Payment	(285,000.00)	
Direct Construction of Authorized Facilities	(48,029.89)	
<b>Fiscal Year 2021/2022 Surplus (Reserve Fund Draw)</b>		<b>\$24,887.41</b>
<b>Fiscal Year 2022/2023 Obligations</b>		<b>(\$522,635.51)</b>
Administrative Expense Budget	(\$25,000.00)	
Anticipated Special Tax Delinquencies <sup>[1]</sup>	(44,603.75)	
March 1, 2023 Interest Payment	(78,018.75)	
September 1, 2023 Interest Payment	(78,018.75)	
September 1, 2023 Principal Payment	(290,000.00)	
Direct Construction of Authorized Facilities	(6,994.26)	
<b>Fiscal Year 2022/2023 Minimum Annual Special Tax Requirement</b>		<b>\$497,748.10</b>

[1] The Special Tax Delinquencies are projected higher than the current delinquency rate to ensure enough Special Taxes are retained to provide 110% coverage on the Debt Service of the 2016 Bonds.

## B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to finance Authorized Facilities. The estimated Fiscal Year 2022/2023 Administrative Expenses are shown in the table below.

### Fiscal Year 2022/2023 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	\$2,833.23
Consultant/Trustee Expenses	17,000.00
County Tax Collection Fees	166.77
Contingency for Legal	5,000.00
<b>Total Expenses</b>	<b>\$25,000.00</b>

## VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2006-5 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 2006-5.

### A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

**Summary of Parcels  
Classified as Developed Property  
Fiscal Year 2022/2023**

<b>Initial Tax Year</b>	<b>Land Use</b>	<b>Number of Units</b>
2007/2008	Residential Property	215
2008/2009	Residential Property	1
<b>Total</b>		<b>216</b>

Building Permits have been issued for 216 Units by the City within CFD No. 2006-5. According to the County Assessor, all property zoned for residential development within CFD No. 2006-5 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2006-5.

**Fiscal Year 2022/2023  
Special Tax Classification**

<b>Tax Class</b>	<b>Land Use</b>	<b>Number of Units/Acres</b>
1	Residential Property	38 Units
2	Residential Property	6 Units
3	Residential Property	35 Units
4	Residential Property	48 Units
5	Residential Property	45 Units
6	Residential Property	44 Units
<i>Subtotal Residential Property</i>		<i>216 Units</i>
U	Undeveloped	0.00 Acres
<i>Subtotal Non- Residential Property</i>		<i>0.00 Acres</i>
<b>Total</b>		<b>216 Units</b>

## VII. Fiscal Year 2022/2023 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the maximum rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Minimum Annual Special Tax Requirement.

Based on the Minimum Annual Special Tax Requirement listed in Section V, CFD No. 2006-5 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2022/2023 by Special Tax classification as determined by the RMA for CFD No. 2006-5 can be found on the table below.

### Fiscal Year 2022/2023 Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Applied Annual Special Tax Rate <sup>[1]</sup>	Total Assigned Annual Special Taxes
1 - Residential Property	< 2,300 Sq. Ft.	38 Units	\$2,481.88 Per Unit	\$1,942.90 Per Unit	\$73,830.20
2 - Residential Property	2,300 Sq. Ft. - 2,600 Sq. Ft.	6 Units	\$2,601.02 Per Unit	\$2,036.16 Per Unit	12,216.96
3 - Residential Property	2,601 Sq. Ft. - 2,900 Sq. Ft.	35 Units	\$2,830.14 Per Unit	\$2,215.54 Per Unit	77,543.90
4 - Residential Property	2,901 Sq. Ft. - 3,200 Sq. Ft.	48 Units	\$2,967.62 Per Unit	\$2,323.16 Per Unit	111,511.68
5 - Residential Property	3,201 Sq. Ft. - 3,500 Sq. Ft.	45 Units	\$3,095.94 Per Unit	\$2,423.60 Per Unit	109,062.00
6 - Residential Property	> 3,500 Sq. Ft.	44 Units	\$3,297.56 Per Unit	\$2,581.44 Per Unit	113,583.36
Undeveloped Property	N/A	0.00 Acres	\$0.00 per Acre	\$0.00 Per Unit	0.00
<b>Total</b>		<b>216 Units</b>			<b>\$497,748.10</b>

[1] On June 3, 2016, the 2016 Bonds were issued to fully refund all of the outstanding 2007 Bonds. Interest savings were applied to reduce the subsequent Special Tax levies.

[https://calschools.sharepoint.com/cfs/unregulated/hesperia/developer revenue/cfd admin/cfd no. 2006-5/fy 2223/hesperia usd\\_cfd2006-5\\_fy20222023\\_specialtaxreport\\_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/hesperia/developer%20revenue/cfd%20admin/cfd%20no.%202006-5/fy%202223/hesperia%20usd_cfd2006-5_fy20222023_specialtaxreport_d1.docx)

# **Exhibit A**

## **Rate and Method of Apportionment**

**RATE AND METHOD OF APPORTIONMENT FOR  
COMMUNITY FACILITIES DISTRICT NO. 2006-5  
(DR HORTON/MARIPOSA)  
OF HESPERIA UNIFIED SCHOOL DISTRICT**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes of Hesperia Unified School District ("School District") in Community Facilities District ("CFD") No. 2006-5 (DR Horton/Mariposa). An Annual Special Tax shall be levied on and collected in CFD No. 2006-5 each Fiscal Year in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 2006-5, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A  
DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Acreage" or "Acres"** means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable Final Subdivision Map, parcel map, condominium plan, or other recorded parcel map at the County.

**"Act"** means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2006-5 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the reasonable expenses of collecting delinquencies, the administration of Bonds, the pro-rata payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2006-5, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2006-5.

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

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2006-5.

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

**"Assessor's Parcel Number" or "APN"** means that number assigned to an Assessor's Parcel by the County for purposes of identification.

**"Assigned Annual Special Tax"** means the Special Tax of that name described in Section D.

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

**"Board"** means the Board of Trustees of Hesperia Unified School District or its designee as the legislative body of CFD No. 2006-5.

**"Bonds"** means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, which obligation may be incurred by CFD No. 2006-5.

**"Bond Index"** means the national Bond Buyer Revenue Bond Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and S&P's A-plus, as reasonably determined by the Board.

**"Bond Yield"** means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage Certificate or other similar bond issuance document.

**"Building Permit"** means a permit for the construction of one or more Units issued by the City for the construction of Units within the City, or another public agency in the event the City no longer issues permits for the construction of Units within CFD No. 2006-5. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

**"Building Square Footage" or "BSF"** means the square footage of assessable internal living space of a Unit, exclusive of garages, or other structures not used as living space, as set forth in the Building Permit application for such Unit or, if not set forth in the Building Permit application, other applicable records of the City.

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

**"City"** means the City of Victorville, State of California.

**"County"** means the County of San Bernardino, State of California.

**"Developed Property"** means all Assessor's Parcels of Taxable Property for which Building Permits were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

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

**"Final Subdivision Map"** means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the County Office of the Recorder.

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

**"Homeowner"** means any owner of a completed Unit constructed and sold within CFD No. 2006-5.

**"Lot"** means an individual legal lot created by a Final Subdivision Map for which a Building Permit for residential construction has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by such a Final Subdivision Map upon which condominium units are entitled to be developed but for which a condominium plan has not been recorded, the number of Lots allocable to such legal lot for purposes of calculating the Backup Special Tax applicable to such Final Subdivision Map shall equal the number of condominium units which are permitted to be constructed on such legal lot as shown on such Final Subdivision Map.

**"Maximum Special Tax"** means the maximum Special Tax determined in accordance with Section C that can be levied by CFD No. 2006-5 in any Fiscal Year on any Assessor's Parcel.

**"Minimum Annual Special Tax Requirement"** means the amount required in any Fiscal Year to pay: (i) the annual debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of CFD No. 2006-5, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds established in association with the Bonds, less (v) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax Requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"Net Taxable Acreage"** means the total Acreage of all Taxable Property expected to exist in CFD No. 2006-5 after all Final Subdivision Maps are recorded.

**"Partial Prepayment Amount"** means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel, as described in Section I.

**"Prepayment Administrative Fees"** means the fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, costs of redeeming Bonds, and costs of recording any notices to evidence the prepayment and redemption of Bonds.

**"Prepayment Amount"** means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel described in Section H.

**"Present Value of Taxes"** means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) the most recently published Bond Index prior to Bond issuance.

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

**"Reserve Fund Credit"** means, for each owner of an Assessor's Parcel wishing to prepay the Annual Special Tax obligation of such Assessor's Parcel, an amount equal to the reduction in the reserve requirement for the outstanding Bonds resulting from the redemption of Bonds with the applicable prepaid Special Taxes. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is under-funded at the time of the prepayment, no Reserve Fund Credit shall be given.

**"School District"** means Hesperia Unified School District.

**"Special Tax"** means the Annual Special Tax authorized to be levied by CFD No. 2006-5 pursuant to the Act.

**"Taxable Property"** means all Assessor's Parcels which are not Exempt Property.

**"Undeveloped Property"** means all Assessor's Parcels of Taxable Property which are not Developed Property.

**"Unit"** means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

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

For each Fiscal Year, beginning with Fiscal Year 2007-08, each Assessor's Parcel within CFD No. 2006-5 shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Each Assessor's Parcel of Developed Property shall be further classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the minimum Net Taxable Acreage as determined pursuant to Section K.

## **SECTION C MAXIMUM SPECIAL TAXES**

### **1. Developed Property**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property for any Fiscal Year shall be the amount determined by the greater of (i) the application of the Assigned Annual Special Tax or (ii) the application of the Backup Annual Special Tax for a given Final Subdivision Map.

**2. Undeveloped Property**

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property for any Fiscal Year shall be the amount determined by the application of the Assigned Annual Special Tax.

**SECTION D  
ASSIGNED ANNUAL SPECIAL TAXES**

**1. Developed Property**

The Assigned Annual Special Tax in any Fiscal Year for each Assessor's Parcel of Developed Property shall be the amount determined by reference to Table 1.

**TABLE 1**

***ASSIGNED ANNUAL SPECIAL TAX FOR  
DEVELOPED PROPERTY***

<b>Building Square Feet</b>	<b>Assigned Annual Special Tax</b>
< 2,300 BSF	\$2,481.88 per Unit
2,300 – 2,600 BSF	\$2,601.02 per Unit
2,601 – 2,900 BSF	\$2,830.14 per Unit
2,901 – 3,200 BSF	\$2,967.62 per Unit
3,201 – 3,500 BSF	\$3,095.94 per Unit
> 3,500 BSF	\$3,297.56 per Unit

**2. Undeveloped Property**

The Assigned Annual Special Tax rate in any Fiscal Year for an Assessor's Parcel classified as Undeveloped Property shall be \$19,219.68 per acre of Acreage.

**SECTION E  
BACKUP ANNUAL SPECIAL TAXES**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax rate in any Fiscal Year for Developed Property within a Final Subdivision Map shall be the rate per Lot calculated according to the following formula:

$$B = \frac{U \times A}{L}$$

The terms above have the following meanings:

B        =        Backup Annual Special Tax per Lot

U	=	Assigned Annual Special Tax per acre of Acreage for Undeveloped Property
A	=	Acreage of Taxable Property in such Final Subdivision Map, as determined by the Board pursuant to Section K
L	=	Lots in the Final Subdivision Map at the time of calculation

Notwithstanding the foregoing, if all or any portion of the Final Subdivision Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Subdivision Map area that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified area in the Final Subdivision Map prior to the change or modification in the current Fiscal Year.
2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified Final Subdivision Map area, as reasonably determined by the Board.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified area of the Final Subdivision Map. The Backup Annual Special Tax for an Assessor's Parcel of Developed Property in a Final Subdivision Map that is not changed or modified shall not be recalculated.

## **SECTION F**

### **EXCESS ASSIGNED ANNUAL SPECIAL TAX FROM DEVELOPED PROPERTY**

At the end of any Fiscal Year, if proceeds of Assigned Annual Special Tax for Developed Property are greater than the Minimum Annual Special Tax Requirement, such amount shall be available for the School District. The School District shall use proceeds for acquisition, construction, or financing school facilities in accordance with the Act, CFD No. 2006-5 proceedings, other permitted purposes, and other applicable law as determined by the School District.

## **SECTION G**

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

Commencing Fiscal Year 2007-08 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If the sum of the amounts levied in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Undeveloped Property, up to the Maximum Special Tax applicable to each such Assessor's Parcel, to satisfy the Minimum Annual Special Tax Requirement.

Step Three: If the sum of the amounts levied in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is derived by application of the Backup Annual Special Tax, up to the Maximum Special Tax applicable to each such Assessor's Parcel, to satisfy the Minimum Annual Special Tax Requirement.

## **SECTION H**

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

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid. An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2006-5 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 2006-5 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

## SECTION I PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

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

Prior to the conveyance of the first production Unit on a Lot within a Final Subdivision Map to a Homeowner, the owner of no less than all the Taxable Property within such Final Subdivision Map may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor's Parcels within such Final Subdivision Map, as calculated in Section I.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected for all Assessor's Parcels prior to the conveyance of the first production Unit on a Lot within a Final Subdivision Map to a Homeowner with respect to such Final Subdivision Map.

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

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

$$PP = P_H \times F$$

The terms above have the following meanings:

PP = the Partial Prepayment Amount

P<sub>H</sub> = the Prepayment Amount for the Assessor's Parcels to be prepaid calculated according to Section H

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

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

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2006-5 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year

and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

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

Annual Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the last series of Bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2050-51.

## **SECTION K EXEMPTIONS**

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the sum of all Taxable Property to less than 33.33 Acres of Acreage in CFD No. 2006-5. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than 33.33 Acres of Acreage in CFD No. 2006-5. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than 33.33 Acres of Acreage in CFD No. 2006-5 will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

## **SECTION L CLAIMS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any claim of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or any a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 2006-5 ("Representative") shall promptly review the claim, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the claim. The decisions of the Representative(s) shall be final and binding. If the Representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash

refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the Representative's decisions shall indicate.

## **SECTION M MANNER OF COLLECTION**

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2006-5 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

J:\CLIENTS\HESPERIA.USD\MELLO\CFD No. 2006-5 DR Horton (65043)\Formation Docs\Working Docs\RMA\RMA\_D3.doc

# Exhibit B

## CFD Boundary Map

SHEET 1 OF 1

Hesperia Unified School District Clerk of the Board Filing Certificate

Filed in the office of the Clerk of the Board of Trustees of the Hesperia Unified School District this 7th day of August, 2006.

*Chelli Lopez*  
Clerk of the Board of Trustees of  
the Hesperia Unified School District

Hesperia Unified School District Certificate

I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2006-5, County of San Bernardino, State of California, was approved by Board of Trustees of the Hesperia Unified School District a regular meeting thereof, held on this 7th day of August, 2006, by its Resolution No. 2006-07-10.

*Chelli Lopez*  
Clerk of the Board of Trustees of the  
Hesperia Unified School District

San Bernardino County Recorder's Certificate

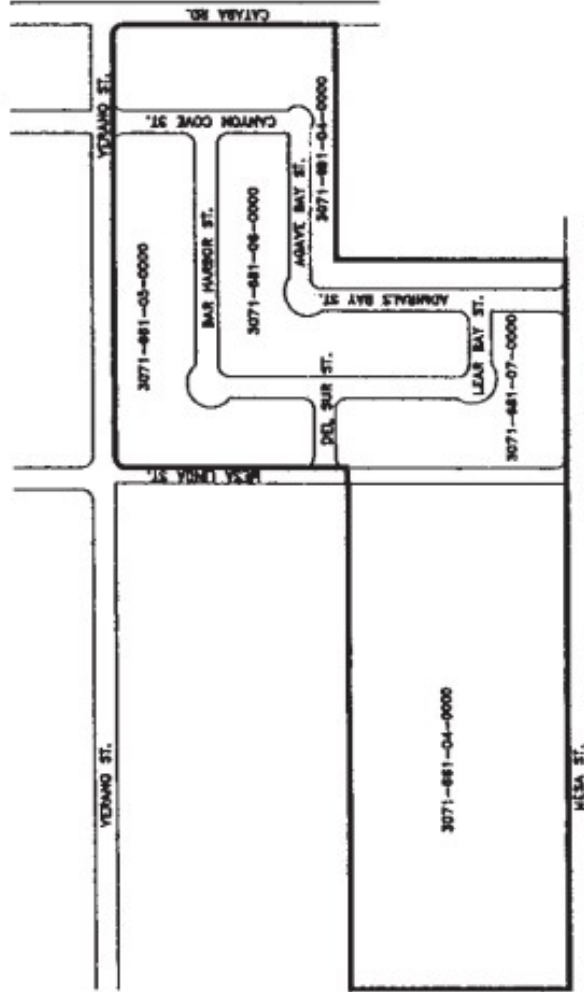
This map has been filed this 21st day of August, 2006, at the hour of 10:47 o'clock A.M. in Book 80 of Maps of Assessment and Community Facilities Districts at page 97 at the Request of Hesperia Unified School District in the amount of \$ 7.00.

Larry Walker  
Auditor / Controller-Recorder  
County of San Bernardino

By *Diana T. Hernandez*  
Deputy Recorder

Recorded in Office of the  
Auditor / Controller-Recorder  
County of San Bernardino  
August 21, 2006 10:47 AM

**PROPOSED BOUNDARIES OF  
HESPERIA UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2006-5  
(DR HORTON/MARIPOSA)  
SAN BERNARDINO COUNTY  
STATE OF CALIFORNIA  
CITY OF VICTORVILLE**



**LEGEND**

	Boundaries of Community Facilities District No. 2006-5
	Assessor Parcel Boundaries
	Assessor Parcel Number

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

PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.

# **Exhibit C**

## **Assessor's Parcel Maps**

THIS MAP IS FOR THE PURPOSE  
OF AD VALOREM TAXATION ONLY.



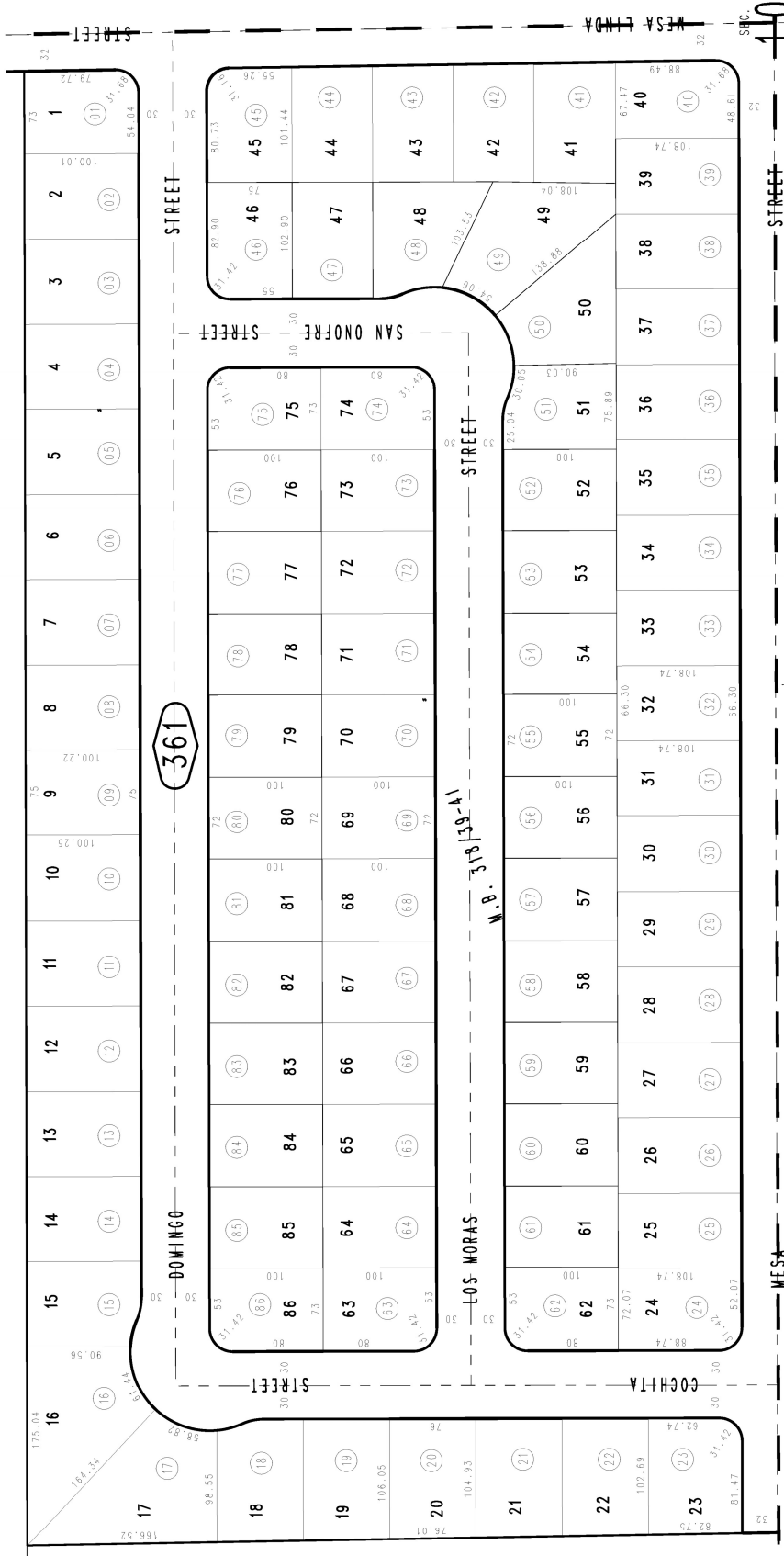
Tract No. 15501, M.B. 318/39-41

City of Victorville  
Tax Rate Area  
12168

3136 - 36



34



38

REVISED

Assessor's Map  
Book 3136 Page 36  
San Bernardino County

Pin. N.W.1/4, Sec. 10  
T.4N., R.5W.

APRIL 2009 KC

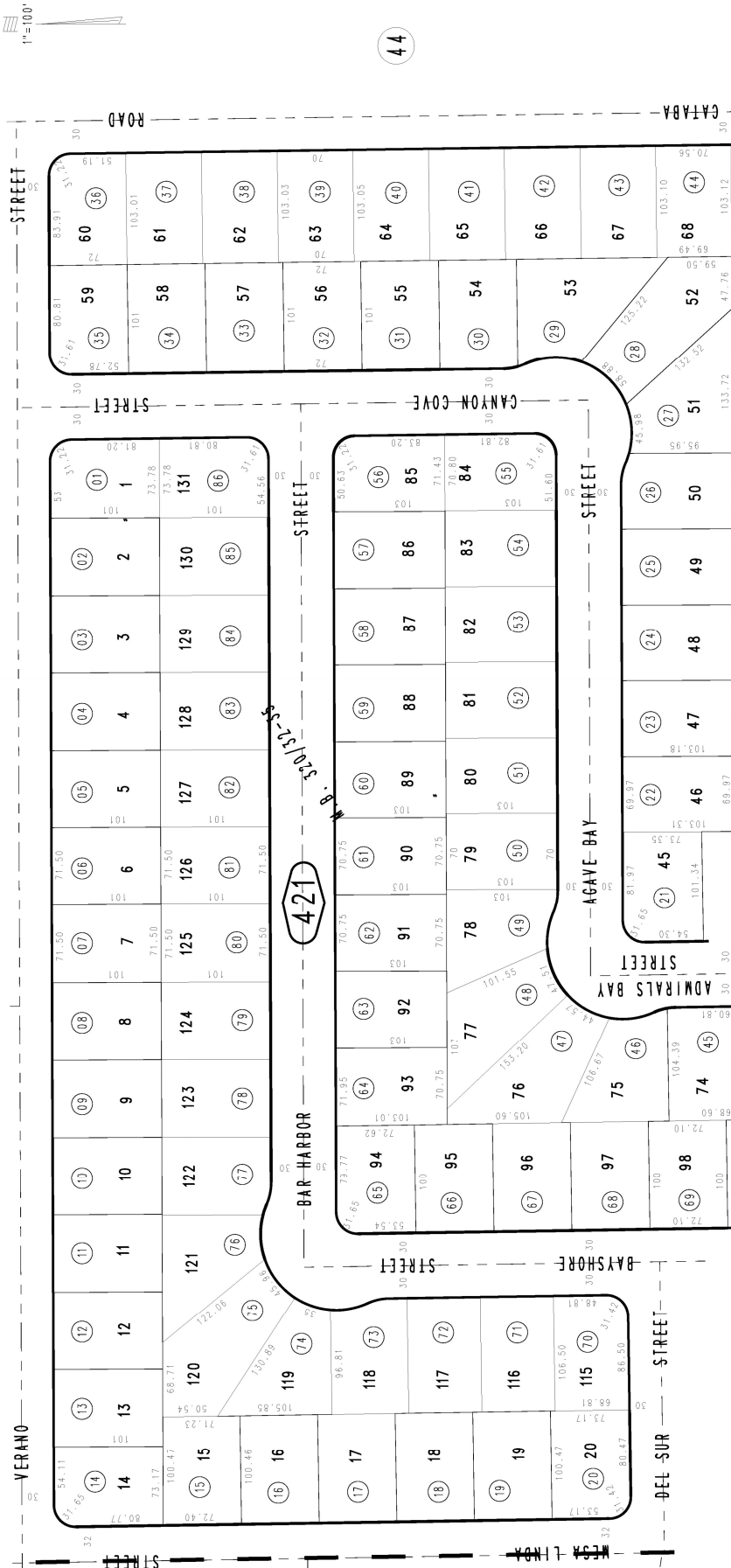
THIS MAP IS FOR THE PURPOSE  
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 15503, M.B. 320/32-35

City of Victorville  
Tax Rate Area  
12167

3136 - 42



REVISED

Assessor's Map  
Book 3136 Page 42  
San Bernardino County

Ptn. N.E.1/4, Sec. 10  
T.4N., R.5W.

APRIL 2009 KC

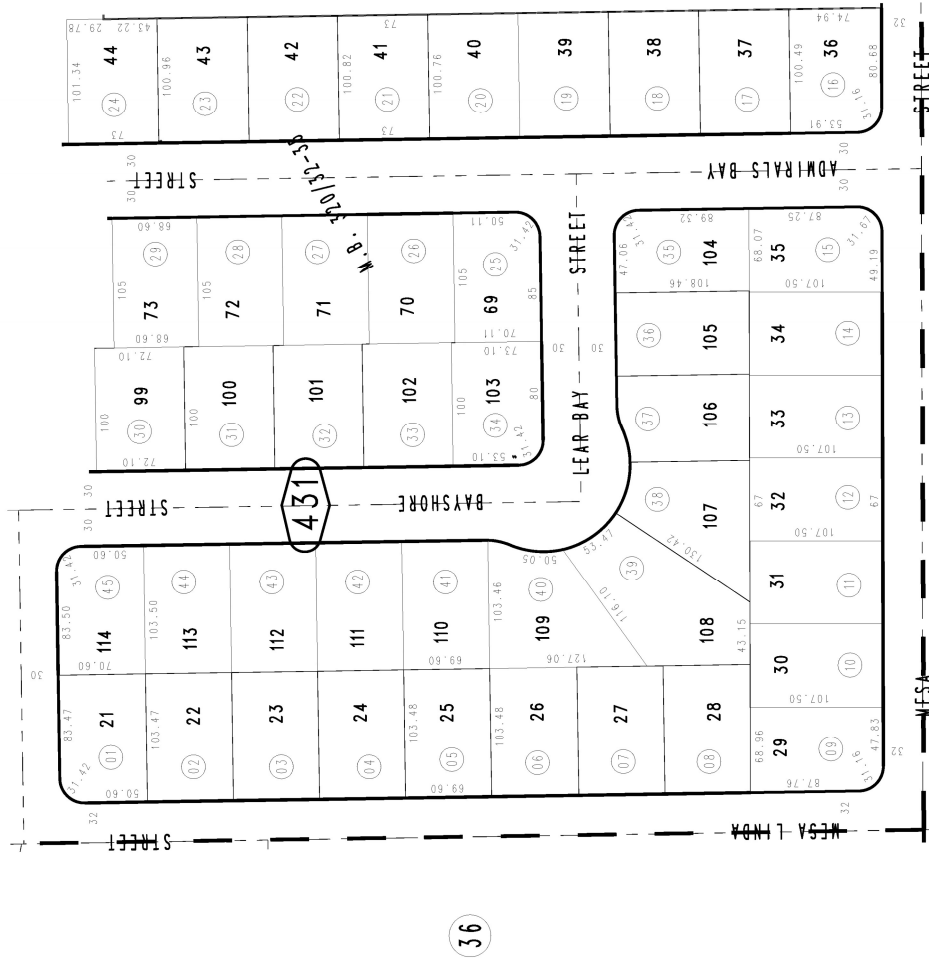
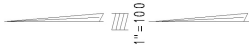
THIS MAP IS FOR THE PURPOSE  
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 15503, M.B. 320/32-35

City of Victorville  
Tax Rate Area  
12167

3136 - 43



REVISED

Assessor's Map  
Book 3136 Page 43  
San Bernardino County

Ptn. N.E.1/4, Sec. 10  
T.4N., R.5W.

APRIL 2009 KC

# **Exhibit D**

## **2016 Special Tax Refunding Bonds Debt Service Schedule**

**Hesperia Unified School District**  
**Community Facilities District No. 2006-5**  
**2016 Special Tax Refunding Bonds**  
**Debt Service Schedule**

Period	2016 Special Tax Refunding Bonds		
	Principal	Interest	Debt Service
9/1/2016	\$265,000.00	\$47,095.28	\$312,095.28
9/1/2017	260,000.00	187,362.50	447,362.50
9/1/2018	265,000.00	182,162.50	447,162.50
9/1/2019	270,000.00	176,862.50	446,862.50
9/1/2020	275,000.00	171,462.50	446,462.50
9/1/2021	280,000.00	167,337.50	447,337.50
9/1/2022	285,000.00	161,737.50	446,737.50
9/1/2023	290,000.00	156,037.50	446,037.50
9/1/2024	300,000.00	150,237.50	450,237.50
9/1/2025	305,000.00	143,487.50	448,487.50
9/1/2026	310,000.00	136,625.00	446,625.00
9/1/2027	320,000.00	128,875.00	448,875.00
9/1/2028	330,000.00	120,075.00	450,075.00
9/1/2029	340,000.00	110,175.00	450,175.00
9/1/2030	350,000.00	99,975.00	449,975.00
9/1/2031	360,000.00	89,475.00	449,475.00
9/1/2032	370,000.00	78,675.00	448,675.00
9/1/2033	380,000.00	67,112.50	447,112.50
9/1/2034	390,000.00	55,237.50	445,237.50
9/1/2035	405,000.00	42,562.50	447,562.50
9/1/2036	420,000.00	29,400.00	449,400.00
9/1/2037	435,000.00	15,225.00	450,225.00
<b>Total</b>	<b>\$7,205,000.00</b>	<b>\$2,517,195.28</b>	<b>\$9,722,195.28</b>

# **Exhibit E**

## **Delinquent Annual Special Tax Report**



# Fixed Charge Special Assessment Delinquency Report

## Report for Fiscal Year End 2021/2022

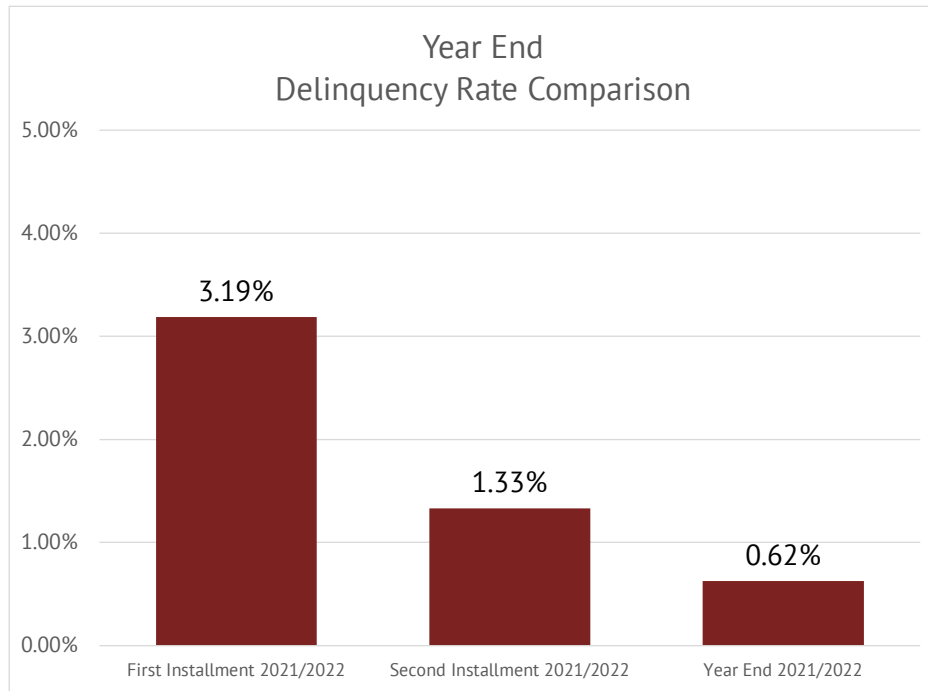
Hesperia Unified School District Community Facilities District No. 2006-5



### Summary

#### Year End

Total Taxes Due June 30, 2022	\$497,748.10
Amount Paid	\$494,643.62
Amount Remaining to be Collected	\$3,104.48
Number of Parcels Delinquent	2
Delinquency Rate	0.62%



#### Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date 1st Installment:	March 1st
Foreclosure Notification Date 1st Installment:	April 15th
Foreclosure Determination Date 2nd Installment:	July 1st
Foreclosure Notification Date 2nd Installment:	August 15th
Foreclosure Commencement Date:	September 29th

#### Foreclosure Qualification

Individual Owner Multiple Parcels Delinquency	NA
Individual Parcels Semi-Annual Installments	5
Aggregate Delinquency Rate	5.00%

#### Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	1
Parcels Exceeding CFD Aggregate	0

Pursuant to the Foreclosure Covenant in the Fiscal Agent Agreement, the District shall not be required to order, or take action upon, the commencement of foreclosure proceedings if such delinquencies, if not remedied, will not result in a draw on the Reserve Fund such that the Reserve Fund will fall below the Reserve Requirement and no draw has been made on the Reserve Fund, which has not been restored, such that the Reserve Fund shall be funded to at least the Reserve Requirement.



# Fixed Charge Special Assessment Delinquency Report

## Report for Fiscal Year End 2021/2022

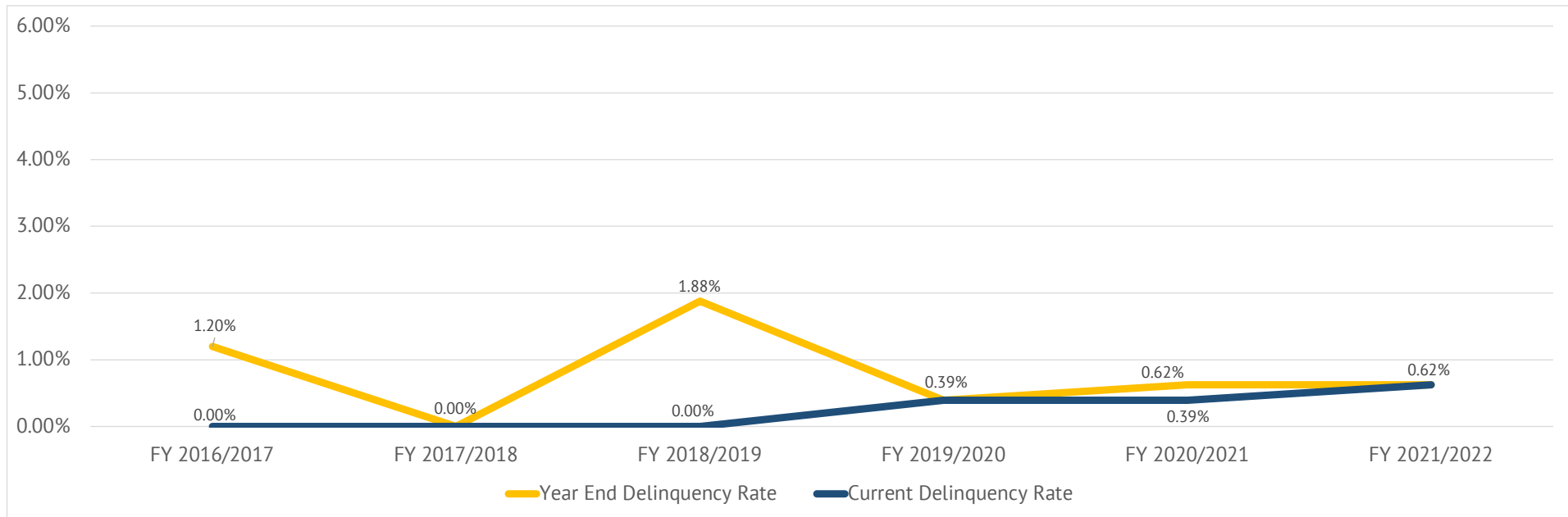
Hesperia Unified School District Community Facilities District No. 2006-5



### Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2022	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2016/2017	\$497,748.10	3	\$491,789.54	\$5,958.56	1.20%	\$0.00	0.00%
2017/2018	497,748.10	0	497,748.10	0.00	0.00%	0.00	0.00%
2018/2019	497,748.10	6	488,398.08	9,350.02	1.88%	0.00	0.00%
2019/2020	497,748.10	1	495,805.20	1,942.90	0.39%	1,942.90	0.39%
2020/2021	497,748.10	2	494,643.62	3,104.48	0.62%	1,942.90	0.39%
2021/2022	497,748.10	2	494,643.62	3,104.48	0.62%	3,104.48	0.62%

### Historical Delinquency Rate



## **Exhibit F**

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

**Fund: CFD No. 2006-5 (2016 Special Tax Refunding Bonds)**
**Subfund: 6712149401 - Special Tax Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$798.94	\$1,448,545.36	\$18,360.65	(\$1,056,051.68)	\$0.00	\$411,653.27			BEGINNING BALANCE
07-31-2021		\$2,229.37				\$413,882.64		Deposit	Special Tax Deposit
08-02-2021	\$14.03					\$413,896.67		Interest	Interest Earnings
08-24-2021				(\$279,998.50)		\$133,898.17		Transfer Out	To 6712149404
08-24-2021				(\$83,667.91)		\$50,230.26		Transfer Out	To 6712149403
09-01-2021	\$0.45					\$50,230.71		Interest	Interest Earnings
09-01-2021	\$1.30					\$50,232.01		Interest	Interest Earnings
09-03-2021				(\$50,232.01)		\$0.00		Transfer Out	Transfer to Residual Fund (6712149407)
10-01-2021	\$0.01					\$0.01		Interest	Interest Earnings
11-01-2021			\$24,887.41			\$24,887.42		Transfer In	Transfer From Residual Fund 6712149407
11-16-2021		\$24,281.06				\$49,168.48		Deposit	Funds Ach: 021319002215824
11-29-2021		\$7,067.23				\$56,235.71		Deposit	Funds Ach: 021330002243223
12-01-2021	\$0.15					\$56,235.86		Interest	Interest Earnings
12-21-2021		\$217,217.49				\$273,453.35		Deposit	Funds Ach: 021354021425181
01-03-2022	\$0.57					\$273,453.92		Interest	Interest Earnings
01-10-2022		\$4,847.80				\$278,301.72		Deposit	Special Tax Deposit
02-01-2022	\$1.18					\$278,302.90		Interest	Interest Earnings
02-10-2022		\$2,262.47				\$280,565.37		Deposit	Special Tax Deposit
02-16-2022				(\$80,761.70)		\$199,803.67		Transfer Out	Transfer To Interest Fund 6712149403
03-01-2022	\$0.93					\$199,804.60		Interest	Interest Earnings
03-03-2022		\$10,193.68				\$209,998.28		Deposit	Special Tax Deposit
03-31-2022		\$4,503.42				\$214,501.70		Deposit	Special Tax Deposit
04-01-2022	\$0.89					\$214,502.59		Interest	Interest Earnings
04-20-2022		\$220,835.41				\$435,338.00		Deposit	Special Tax Deposit
05-02-2022	\$1.21					\$435,339.21		Interest	Interest Earnings
05-06-2022		\$1,211.95				\$436,551.16		Deposit	Special Tax Deposit
05-20-2022		\$1,161.73				\$437,712.89		Deposit	Special Tax Deposit
06-01-2022	\$1.85					\$437,714.74		Interest	Interest Earnings
	\$22.57	\$495,811.61	\$24,887.41	(\$494,660.12)	\$0.00	\$26,061.47			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$821.51</b>	<b>\$1,944,356.97</b>	<b>\$43,248.06</b>	<b>(\$1,550,711.80)</b>	<b>\$0.00</b>	<b>\$437,714.74</b>	<b>Total for 6712149401 - Special Tax Fund</b>		

**Subfund: 6712149403 - Interest Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$0.84	\$0.00	\$343,562.50	\$0.00	(\$343,562.50)	\$0.84			BEGINNING BALANCE
08-24-2021			\$83,667.91			\$83,668.75		Transfer In	From 6712149401
09-01-2021					(\$83,668.75)	\$0.00	Certificate Investor	Debt Service	Debt Service Payment - Interest
09-01-2021	\$0.09					\$0.09		Interest	Interest Earnings
09-07-2021			\$106.96			\$107.05		Transfer In	Transfer from Reserve Fund (6712149405)
02-16-2022			\$80,761.70			\$80,868.75		Transfer In	Transfer From Special Tax Fund 6712149401
02-25-2022			\$9.43			\$80,878.18		Transfer In	Transfer From Reserve Fund 6712149405
03-01-2022					(\$80,868.75)	\$9.43	Certificate Investor	Debt Service Interest	Debt Service Interest
03-01-2022	\$0.14					\$9.57		Interest	Interest Earnings
	\$0.23	\$0.00	\$164,546.00	\$0.00	(\$164,537.50)	\$8.73			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$1.07</b>	<b>\$0.00</b>	<b>\$508,108.50</b>	<b>\$0.00</b>	<b>(\$508,100.00)</b>	<b>\$9.57</b>	<b>Total for 6712149403 - Interest Account</b>		

**Subfund: 6712149404 - Principal Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$1.50	\$13.08	\$544,986.92	\$0.00	(\$545,000.00)	\$1.50			BEGINNING BALANCE
08-24-2021			\$279,998.50			\$280,000.00		Transfer In	From 6712149401
09-01-2021					(\$280,000.00)	\$0.00	Certificate Investor	Debt Service	Debt Service Payment - Principal
09-01-2021	\$0.31					\$0.31		Interest	Interest Earnings
	\$0.31	\$0.00	\$279,998.50	\$0.00	(\$280,000.00)	(\$1.19)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$1.81</b>	<b>\$13.08</b>	<b>\$824,985.42</b>	<b>\$0.00</b>	<b>(\$825,000.00)</b>	<b>\$0.31</b>	<b>Total for 6712149404 - Principal Account</b>		

**Subfund: 6712149405 - Reserve Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$1,498.94	\$450,890.10	\$0.00	(\$2,077.02)	\$0.00	\$450,312.02			BEGINNING BALANCE
07-31-2021		\$14.80				\$450,326.82		Deposit	July no statement offset
08-02-2021	\$15.30					\$450,342.12		Interest	Interest Earnings
09-01-2021	\$0.49					\$450,342.61		Interest	Interest Earnings
09-01-2021	\$1.85					\$450,344.46		Interest	Interest Earnings
09-07-2021				(\$106.96)		\$450,237.50		Transfer Out	Transfer to Interest Account (6712149403)
10-01-2021	\$1.85					\$450,239.35		Interest	Interest Earnings
11-01-2021	\$1.91					\$450,241.26		Interest	Interest Earnings
12-01-2021	\$1.85					\$450,243.11		Interest	Interest Earnings

**Subfund: 6712149405 - Reserve Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
01-03-2022	\$1.91					\$450,245.02		Interest	Interest Earnings
02-01-2022	\$1.91					\$450,246.93		Interest	Interest Earnings
02-25-2022				(\$9.43)		\$450,237.50		Transfer Out	Transfer To Interest Fund 6712149403
03-01-2022	\$1.73					\$450,239.23		Interest	Interest Earnings
04-01-2022	\$1.91					\$450,241.14		Interest	Interest Earnings
05-02-2022	\$1.85					\$450,242.99		Interest	Interest Earnings
06-01-2022	\$1.91					\$450,244.90		Interest	Interest Earnings
	\$34.47	\$14.80	\$0.00	(\$116.39)	\$0.00	(\$67.12)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$1,533.41</b>	<b>\$450,904.90</b>	<b>\$0.00</b>	<b>(\$2,193.41)</b>	<b>\$0.00</b>	<b>\$450,244.90</b>	<b>Total for 6712149405 - Reserve Fund</b>		

**Subfund: 6712149406 - Administrative Expense Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$107.14	\$34,952.07	\$0.00	\$0.00	(\$15,222.42)	\$19,836.79			BEGINNING BALANCE
07-31-2021	\$0.65					\$19,837.44		Interest	Interest Earnings
08-02-2021	\$0.67					\$19,838.11		Interest	Interest Earnings
09-01-2021	\$0.02					\$19,838.13		Interest	Interest Earnings
09-01-2021	\$0.08					\$19,838.21		Interest	Interest Earnings
10-01-2021	\$0.08					\$19,838.29		Interest	Interest Earnings
11-01-2021					(\$1,800.00)	\$18,038.29	Key Analytics	Professional/Consulting Services & Op. Exp.	Dm Invoice Oc 2012-508
11-01-2021	\$0.08					\$18,038.37		Interest	Interest Earnings
12-01-2021	\$0.07					\$18,038.44		Interest	Interest Earnings
01-03-2022	\$0.08					\$18,038.52		Interest	Interest Earnings
01-12-2022					(\$1,800.00)	\$16,238.52	Key Analytics	Professional/Consulting Services & Op. Exp.	Dm Invoice Oc 2022-064
02-01-2022	\$0.07					\$16,238.59		Interest	Interest Earnings
03-01-2022	\$0.06					\$16,238.65		Interest	Interest Earnings
04-01-2022	\$0.07					\$16,238.72		Interest	Interest Earnings
05-02-2022	\$0.07					\$16,238.79		Interest	Interest Earnings
06-01-2022	\$0.07					\$16,238.86		Interest	Interest Earnings
06-28-2022					(\$1,800.00)	\$14,438.86	Key Analytics	Professional/Consulting Services & Op. Exp.	Invoice Oc 2022-291
	\$2.07	\$0.00	\$0.00	\$0.00	(\$5,400.00)	(\$5,397.93)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$109.21</b>	<b>\$34,952.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$20,622.42)</b>	<b>\$14,438.86</b>	<b>Total for 6712149406 - Administrative Expense Fund</b>		

**Subfund: 6712149407 - Residual Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$13.97	\$0.00	\$169,579.28	(\$18,360.65)	(\$151,230.25)	\$2.35			BEGINNING BALANCE
09-03-2021			\$50,232.01			\$50,234.36		Transfer In	Transfer from Special Tax Fund (6712149401)
10-01-2021	\$0.19					\$50,234.55		Interest	Interest Earnings
11-01-2021	\$0.21					\$50,234.76		Interest	Interest Earnings
11-01-2021				(\$24,887.41)		\$25,347.35		Transfer Out	Transfer To Special Tax Fund 6712149401
12-01-2021	\$0.10					\$25,347.45		Interest	Interest Earnings
12-16-2021					(\$25,347.45)	\$0.00	Hesperia USD	Construction Costs	Dm Excess Special Taxes
01-03-2022	\$0.05					\$0.05		Interest	Interest Earnings
	\$0.55	\$0.00	\$50,232.01	(\$24,887.41)	(\$25,347.45)	(\$2.30)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$14.52</b>	<b>\$0.00</b>	<b>\$219,811.29</b>	<b>(\$43,248.06)</b>	<b>(\$176,577.70)</b>	<b>\$0.05</b>	<b>Total for 6712149407 - Residual Fund</b>		

**Subfund: 6712149408 - School Construction Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$93.95	\$28,344.61	\$0.00	\$0.00	\$0.00	\$28,438.56			BEGINNING BALANCE
07-31-2021	\$0.93					\$28,439.49		Interest	Interest Earnings
08-02-2021	\$0.97					\$28,440.46		Interest	Interest Earnings
09-01-2021	\$0.12					\$28,440.58		Interest	Interest Earnings
09-01-2021	\$0.03					\$28,440.61		Interest	Interest Earnings
10-01-2021	\$0.12					\$28,440.73		Interest	Interest Earnings
11-01-2021	\$0.12					\$28,440.85		Interest	Interest Earnings
12-01-2021	\$0.12					\$28,440.97		Interest	Interest Earnings
01-03-2022	\$0.12					\$28,441.09		Interest	Interest Earnings
02-01-2022	\$0.12					\$28,441.21		Interest	Interest Earnings
03-01-2022	\$0.11					\$28,441.32		Interest	Interest Earnings
04-01-2022	\$0.12					\$28,441.44		Interest	Interest Earnings
05-02-2022	\$0.12					\$28,441.56		Interest	Interest Earnings
06-01-2022	\$0.12					\$28,441.68		Interest	Interest Earnings
	\$3.12	\$0.00	\$0.00	\$0.00	\$0.00	\$3.12			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$97.07</b>	<b>\$28,344.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,441.68</b>	<b>Total for 6712149408 - School Construction Fund</b>		

**Subfund: CFD 2006-5 - CFD 2006-5**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$0.00	\$3,445,821.61	\$0.00	\$0.00	(\$3,445,821.61)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$0.00</b>	<b>\$3,445,821.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,445,821.61)</b>	<b>\$0.00</b>	<b>Total for CFD 2006-5 - CFD 2006-5</b>		
<b>Fund Total</b>	<b>\$2,578.60</b>	<b>\$5,904,393.24</b>	<b>\$1,596,153.27</b>	<b>(\$1,596,153.27)</b>	<b>(\$4,976,121.73)</b>	<b>\$930,850.11</b>	<b>Total for CFD No. 2006-5 (2016 Special Tax Refunding Bonds)</b>		
<b>Grand Total</b>	<b>\$2,578.60</b>	<b>\$5,904,393.24</b>	<b>\$1,596,153.27</b>	<b>(\$1,596,153.27)</b>	<b>(\$4,976,121.73)</b>	<b>\$930,850.11</b>	<b>Grand Total for Selected Funds/SubFunds</b>		

# **Exhibit G**

## **Annual Special Tax Roll for Fiscal Year 2022/2023**

Hesperia Unified School District  
Community Facilities District No. 2006-5  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15501	1	3136-361-01-0000	\$1,942.90
15501	2	3136-361-02-0000	\$2,581.44
15501	3	3136-361-03-0000	\$2,423.60
15501	4	3136-361-04-0000	\$2,581.44
15501	5	3136-361-05-0000	\$2,215.54
15501	6	3136-361-06-0000	\$2,581.44
15501	7	3136-361-07-0000	\$2,323.16
15501	8	3136-361-08-0000	\$1,942.90
15501	9	3136-361-09-0000	\$2,215.54
15501	10	3136-361-10-0000	\$2,423.60
15501	11	3136-361-11-0000	\$2,581.44
15501	12	3136-361-12-0000	\$2,323.16
15501	13	3136-361-13-0000	\$1,942.90
15501	14	3136-361-14-0000	\$2,581.44
15501	15	3136-361-15-0000	\$2,215.54
15501	16	3136-361-16-0000	\$2,323.16
15501	17	3136-361-17-0000	\$2,323.16
15501	18	3136-361-18-0000	\$2,581.44
15501	19	3136-361-19-0000	\$2,036.16
15501	20	3136-361-20-0000	\$2,323.16
15501	21	3136-361-21-0000	\$2,036.16
15501	22	3136-361-22-0000	\$2,581.44
15501	23	3136-361-23-0000	\$1,942.90
15501	24	3136-361-24-0000	\$2,036.16
15501	25	3136-361-25-0000	\$2,581.44
15501	26	3136-361-26-0000	\$2,423.60
15501	27	3136-361-27-0000	\$1,942.90
15501	28	3136-361-28-0000	\$2,215.54
15501	29	3136-361-29-0000	\$1,942.90
15501	30	3136-361-30-0000	\$2,323.16
15501	31	3136-361-31-0000	\$2,581.44
15501	32	3136-361-32-0000	\$2,423.60
15501	33	3136-361-33-0000	\$2,323.16
15501	34	3136-361-34-0000	\$2,423.60
15501	35	3136-361-35-0000	\$1,942.90
15501	36	3136-361-36-0000	\$2,581.44
15501	37	3136-361-37-0000	\$1,942.90
15501	38	3136-361-38-0000	\$1,942.90
15501	39	3136-361-39-0000	\$2,581.44
15501	40	3136-361-40-0000	\$2,036.16
15501	41	3136-361-41-0000	\$2,036.16
15501	42	3136-361-42-0000	\$2,423.60
15501	43	3136-361-43-0000	\$2,215.54
15501	44	3136-361-44-0000	\$2,323.16

Hesperia Unified School District  
Community Facilities District No. 2006-5  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15501	45	3136-361-45-0000	\$2,581.44
15501	46	3136-361-46-0000	\$1,942.90
15501	47	3136-361-47-0000	\$2,423.60
15501	48	3136-361-48-0000	\$2,323.16
15501	49	3136-361-49-0000	\$2,036.16
15501	50	3136-361-50-0000	\$2,323.16
15501	51	3136-361-51-0000	\$2,215.54
15501	52	3136-361-52-0000	\$2,423.60
15501	53	3136-361-53-0000	\$2,215.54
15501	54	3136-361-54-0000	\$2,423.60
15501	55	3136-361-55-0000	\$2,215.54
15501	56	3136-361-56-0000	\$2,323.16
15501	57	3136-361-57-0000	\$2,215.54
15501	58	3136-361-58-0000	\$2,323.16
15501	59	3136-361-59-0000	\$2,423.60
15501	60	3136-361-60-0000	\$2,323.16
15501	61	3136-361-61-0000	\$2,215.54
15501	62	3136-361-62-0000	\$2,323.16
15501	63	3136-361-63-0000	\$2,215.54
15501	64	3136-361-64-0000	\$2,423.60
15501	65	3136-361-65-0000	\$2,323.16
15501	66	3136-361-66-0000	\$2,581.44
15501	67	3136-361-67-0000	\$2,323.16
15501	68	3136-361-68-0000	\$2,215.54
15501	69	3136-361-69-0000	\$2,423.60
15501	70	3136-361-70-0000	\$2,423.60
15501	71	3136-361-71-0000	\$2,581.44
15501	72	3136-361-72-0000	\$2,323.16
15501	73	3136-361-73-0000	\$2,423.60
15501	74	3136-361-74-0000	\$1,942.90
15501	75	3136-361-75-0000	\$2,215.54
15501	76	3136-361-76-0000	\$2,323.16
15501	77	3136-361-77-0000	\$2,423.60
15501	78	3136-361-78-0000	\$2,323.16
15501	79	3136-361-79-0000	\$2,215.54
15501	80	3136-361-80-0000	\$2,423.60
15501	81	3136-361-81-0000	\$2,215.54
15501	82	3136-361-82-0000	\$2,323.16
15501	83	3136-361-83-0000	\$2,423.60
15501	84	3136-361-84-0000	\$2,323.16
15501	85	3136-361-85-0000	\$2,215.54
15501	86	3136-361-86-0000	\$2,423.60
15503	1	3136-421-01-0000	\$1,942.90
15503	2	3136-421-02-0000	\$2,581.44

Hesperia Unified School District  
Community Facilities District No. 2006-5  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15503	3	3136-421-03-0000	\$2,423.60
15503	4	3136-421-04-0000	\$2,215.54
15503	5	3136-421-05-0000	\$2,323.16
15503	6	3136-421-06-0000	\$2,581.44
15503	7	3136-421-07-0000	\$2,215.54
15503	8	3136-421-08-0000	\$2,323.16
15503	9	3136-421-09-0000	\$2,215.54
15503	10	3136-421-10-0000	\$2,423.60
15503	11	3136-421-11-0000	\$2,323.16
15503	12	3136-421-12-0000	\$2,215.54
15503	13	3136-421-13-0000	\$2,423.60
15503	14	3136-421-14-0000	\$2,215.54
15503	15	3136-421-15-0000	\$2,581.44
15503	16	3136-421-16-0000	\$2,423.60
15503	17	3136-421-17-0000	\$2,323.16
15503	18	3136-421-18-0000	\$2,581.44
15503	19	3136-421-19-0000	\$2,323.16
15503	20	3136-421-20-0000	\$1,942.90
15503	21	3136-431-01-0000	\$1,942.90
15503	22	3136-431-02-0000	\$2,581.44
15503	23	3136-431-03-0000	\$1,942.90
15503	24	3136-431-04-0000	\$2,323.16
15503	25	3136-431-05-0000	\$2,215.54
15503	26	3136-431-06-0000	\$1,942.90
15503	27	3136-431-07-0000	\$2,581.44
15503	28	3136-431-08-0000	\$1,942.90
15503	29	3136-431-09-0000	\$1,942.90
15503	30	3136-431-10-0000	\$2,581.44
15503	31	3136-431-11-0000	\$1,942.90
15503	32	3136-431-12-0000	\$2,581.44
15503	33	3136-431-13-0000	\$1,942.90
15503	34	3136-431-14-0000	\$2,423.60
15503	35	3136-431-15-0000	\$1,942.90
15503	36	3136-431-16-0000	\$1,942.90
15503	37	3136-431-17-0000	\$2,581.44
15503	38	3136-431-18-0000	\$2,423.60
15503	39	3136-431-19-0000	\$2,581.44
15503	40	3136-431-20-0000	\$2,423.60
15503	41	3136-431-21-0000	\$2,581.44
15503	42	3136-431-22-0000	\$2,215.54
15503	43	3136-431-23-0000	\$2,581.44
15503	44	3136-431-24-0000	\$2,423.60
15503	45	3136-421-21-0000	\$1,942.90
15503	46	3136-421-22-0000	\$2,423.60

Hesperia Unified School District  
Community Facilities District No. 2006-5  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15503	47	3136-421-23-0000	\$2,323.16
15503	48	3136-421-24-0000	\$2,215.54
15503	49	3136-421-25-0000	\$2,581.44
15503	50	3136-421-26-0000	\$2,423.60
15503	51	3136-421-27-0000	\$2,323.16
15503	52	3136-421-28-0000	\$1,942.90
15503	53	3136-421-29-0000	\$2,323.16
15503	54	3136-421-30-0000	\$2,423.60
15503	55	3136-421-31-0000	\$2,323.16
15503	56	3136-421-32-0000	\$2,581.44
15503	57	3136-421-33-0000	\$2,423.60
15503	58	3136-421-34-0000	\$2,581.44
15503	59	3136-421-35-0000	\$1,942.90
15503	60	3136-421-36-0000	\$1,942.90
15503	61	3136-421-37-0000	\$2,581.44
15503	62	3136-421-38-0000	\$2,323.16
15503	63	3136-421-39-0000	\$2,423.60
15503	64	3136-421-40-0000	\$2,323.16
15503	65	3136-421-41-0000	\$2,581.44
15503	66	3136-421-42-0000	\$2,323.16
15503	67	3136-421-43-0000	\$2,423.60
15503	68	3136-421-44-0000	\$2,581.44
15503	69	3136-431-25-0000	\$2,323.16
15503	70	3136-431-26-0000	\$2,215.54
15503	71	3136-431-27-0000	\$2,423.60
15503	72	3136-431-28-0000	\$1,942.90
15503	73	3136-431-29-0000	\$2,215.54
15503	74	3136-421-45-0000	\$1,942.90
15503	75	3136-421-46-0000	\$2,423.60
15503	76	3136-421-47-0000	\$2,215.54
15503	77	3136-421-48-0000	\$2,215.54
15503	78	3136-421-49-0000	\$2,323.16
15503	79	3136-421-50-0000	\$2,423.60
15503	80	3136-421-51-0000	\$2,581.44
15503	81	3136-421-52-0000	\$2,423.60
15503	82	3136-421-53-0000	\$2,323.16
15503	83	3136-421-54-0000	\$2,423.60
15503	84	3136-421-55-0000	\$2,215.54
15503	85	3136-421-56-0000	\$1,942.90
15503	86	3136-421-57-0000	\$2,215.54
15503	87	3136-421-58-0000	\$2,423.60
15503	88	3136-421-59-0000	\$2,581.44
15503	89	3136-421-60-0000	\$2,581.44
15503	90	3136-421-61-0000	\$2,323.16

Hesperia Unified School District  
Community Facilities District No. 2006-5  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15503	91	3136-421-62-0000	\$2,581.44
15503	92	3136-421-63-0000	\$2,423.60
15503	93	3136-421-64-0000	\$2,581.44
15503	94	3136-421-65-0000	\$2,215.54
15503	95	3136-421-66-0000	\$2,423.60
15503	96	3136-421-67-0000	\$1,942.90
15503	97	3136-421-68-0000	\$2,423.60
15503	98	3136-421-69-0000	\$2,581.44
15503	99	3136-431-30-0000	\$1,942.90
15503	100	3136-431-31-0000	\$2,323.16
15503	101	3136-431-32-0000	\$2,581.44
15503	102	3136-431-33-0000	\$2,215.54
15503	103	3136-431-34-0000	\$1,942.90
15503	104	3136-431-35-0000	\$1,942.90
15503	105	3136-431-36-0000	\$2,323.16
15503	106	3136-431-37-0000	\$2,581.44
15503	107	3136-431-38-0000	\$2,323.16
15503	108	3136-431-39-0000	\$1,942.90
15503	109	3136-431-40-0000	\$2,323.16
15503	110	3136-431-41-0000	\$2,215.54
15503	111	3136-431-42-0000	\$2,323.16
15503	112	3136-431-43-0000	\$2,423.60
15503	113	3136-431-44-0000	\$2,581.44
15503	114	3136-431-45-0000	\$1,942.90
15503	115	3136-421-70-0000	\$1,942.90
15503	116	3136-421-71-0000	\$2,323.16
15503	117	3136-421-72-0000	\$1,942.90
15503	118	3136-421-73-0000	\$2,323.16
15503	119	3136-421-74-0000	\$2,215.54
15503	120	3136-421-75-0000	\$2,215.54
15503	121	3136-421-76-0000	\$0.00
15503	122	3136-421-77-0000	\$2,423.60
15503	123	3136-421-78-0000	\$2,423.60
15503	124	3136-421-79-0000	\$2,581.44
15503	125	3136-421-80-0000	\$2,323.16
15503	126	3136-421-81-0000	\$2,423.60
15503	127	3136-421-82-0000	\$2,581.44
15503	128	3136-421-83-0000	\$2,323.16
15503	129	3136-421-84-0000	\$2,581.44
15503	130	3136-421-85-0000	\$2,323.16

Hesperia Unified School District  
Community Facilities District No. 2006-5  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15503	131	3136-421-86-0000	\$1,942.90

Total Parcels	217
Total Taxable Parcels	216
Total Assigned Special Tax	\$497,748.10