

Community Facilities District No. 2013-1

Annual Special Tax Report

Fiscal Year Ending June 30, 2022

Hesperia Unified School District

2022 / 2023



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Introduction

Community Facilities District No. 2013-1 (“CFD No. 2013-1”) 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. 2013-1 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. 2013-1 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 First Amended 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 May 1, 2015 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. 2013-1 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. 2013-1.

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. 2013-1 for Fiscal Year 2021/2022.

Section V – Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 2013-1 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. 2013-1.

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 Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2013-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2013-1 is located at the northeast corner of Richmond Avenue and Sycamore Street in the City of Victorville (“City”) between U.S. Interstate Highway 15 and U.S. Route 395, within the County of San Bernardino (“County”). CFD No. 2013-1 encompasses approximately 55.25 gross acres. For reference, the boundary map of CFD No. 2013-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2013-1 was formed and established by the School District on March 4, 2013, 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. 2013-1, and a landowner election at which the qualified electors of CFD No. 2013-1 authorized CFD No. 2013-1 to incur bonded indebtedness in an amount not to exceed \$2,750,000 and approved the levy of Annual Special Taxes.

In April of 2004 the School District and the original landowners, Empire Homes, Empire Homes Victorville 117 LP, and Empire Homes Victorville 158 LP (collectively, “Original Owners”) entered into a series of school facilities mitigation agreements for the purpose of mitigating the impact of the development of the property on the facilities of the School District. Additionally, the School District, Original Owners, and the Baldy Mesa Water District entered into a series of joint community facilities agreements for the purpose of mitigating the impact of the development of the property on the facilities of the Baldy Mesa Water District (collectively, “Mitigation Agreements”). Pursuant to the terms of these agreements the School District completed various proceedings to form Community Facilities District No.

2004-1 and authorize the levy of special taxes and the issuance of bonds to fund public improvements to be owned and operated by the School District and Baldy Mesa Water District (“Water District”).

The School District received a petition executed by numerous homeowners of developed property located within CFD No. 2004-1 requesting a new community facilities district, CFD No. 2013-1, be formed to satisfy the existing unfunded contractual obligations of the developed properties within CFD No. 2004-1 and to acquire the rights that CFD No. 2004-1 may have with regard to any facilities funded by CFD No. 2004-1, including, but not limited to, the acquisition of any outstanding liens of CFD No. 2004-1. In addition, CFD No. 2013-1, once formed, would be authorized to finance the remaining contractual obligations, as applicable to the developed property within CFD No. 2004-1, set forth in the Mitigation Agreements which have not been funded by CFD No. 2004-1 or CFD No. 2004-1's special taxes. The petitioners understood the bonds issued by CFD No. 2004-1 would be redeemed and a notice of cancellation of special taxes of CFD No. 2004-1 would be recorded on the developed property within CFD No. 2004-1 as soon as the following occurred: (i) CFD No. 2013-1 is validly formed and is authorized to issue bonded indebtedness and to levy special taxes within its boundary and (ii) bonded indebtedness is incurred by CFD No. 2013-1 which is secured by special taxes levied on the taxable property within the boundaries of CFD No. 2013-1.

The table below provides information related to the formation of CFD No. 2013-1.

**Board Actions Related to
Formation of CFD No. 2013-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	January 22, 2013	2012/13-21
Resolution to Incur Bonded Indebtedness	January 22, 2013	2012/13-22
Resolution of Formation	March 4, 2013	2012/13-26
Resolution of Necessity	March 4, 2013	2012/13-1-CFD13
Resolution Calling Election	March 4, 2013	2012/13-27
Ordinance Levying Special Taxes	July 1, 2013	Ordinance No. 2013/14-1

A Notice of Special Tax Lien was recorded in the real property records of the County on June 28, 2013 as Instrument No. 2013-028868 on all property within CFD No. 2013-1.

C. Bonds

1. Series 2015 Special Tax Bonds

On May 6, 2015, the Series 2015 Special Tax Bonds (“2015 Bonds”) were issued by CFD No. 2013-1 in the amount of \$2,670,000. The 2015 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement dated May 1, 2015 (“2015 FAA”) and the Act. The 2015 Bonds were issued for the purpose of financing the Authorized Facilities of CFD No. 2013-1, fund a Reserve Fund for the 2015 Bonds and pay the costs of issuing the 2015 Bonds. For more information regarding the use of the 2015 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

II. Fiscal Year 2021/2022 Annual Special Tax

Each Fiscal Year, CFD No. 2013-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 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	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1 - Residential Property	19 Units	\$435.02 Per Unit	\$8,265.38
2 - Residential Property	38 Units	\$522.94 Per Unit	19,871.72
3 - Residential Property	34 Units	\$587.36 Per Unit	19,970.24
4 - Residential Property	60 Units	\$660.26 Per Unit	39,615.60
5 - Residential Property	84 Units	\$689.20 Per Unit	57,892.80
6 - Residential Property	47 Units	\$744.92 Per Unit	35,011.24
7 - Residential Property	33 Units	\$789.08 Per Unit	26,039.64
Undeveloped	0.00 Acres	\$0.00 Per Acre	0.00
Total	315 Units		\$206,666.62

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2013-1, 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 2015 FAA and the current delinquency rates, no 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. 2013-1 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	\$160,009.06	4	\$158,548.18	\$1,460.88	0.91%	\$533.60	0.33%
2016/2017	160,009.06	9	156,622.17	3,386.89	2.12%	533.60	0.33%
2017/2018	209,187.66	6	205,992.90	3,194.76	1.53%	789.14	0.38%
2018/2019	207,427.12	7	203,589.46	3,837.66	1.85%	910.05	0.44%
2019/2020	205,542.84	2	201,705.18	3,837.66	1.87%	0.00	0.00%
2020/2021	209,010.68	2	207,880.64	1,130.04	0.54%	0.00	0.00%
2021/2022	206,666.62	1	206,322.02	344.60	0.17%	344.60	0.17%

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 2015 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2013-1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2015 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2015 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	6712127901	\$165,170.22
Interest Account	6712127903	0.01
Principal Account	6712127904	0.05
Reserve Fund	6712127905	163,227.68
Administrative Expense Fund	6712127906	21,425.00
Construction Fund	6712127910	1,475.80
Total		\$351,298.76

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2013-1 are limited based on the restrictions as described within the 2015 FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 2013-1 from July 1, 2021 through June 30, 2022. For a more detailed description of the sources and uses of funds please refer to the 2015 FAA.

Fiscal Year 2021/2022 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	208,299.19
Investment Earnings	33.52
Total	\$208,332.71
Uses	
Interest Payments	(\$85,943.75)
Principal Payments	(75,000.00)
Authorized Facilities	(98,038.57)
Administrative Expenses	(5,400.00)
Total	(\$264,382.32)

IV. Senate Bill 165

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

A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), CFD No. 2013-1 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. 2013-1 which describes the Authorized Facilities.

“Facilities” mean any elementary, middle and high 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 District in order to directly or indirectly serve the student population to be generated as a result of development of the property within the CFD No. 2013-1, notwithstanding the foregoing, the special tax revenues of CFD No. 2013-1 and the proceeds of Bonds of CFD No. 2013-1 that are supported by such special tax revenues, may be used or expended to redeem bonds of CFD No. 2004-1 issued prior to the formation of CFD No. 2013-1 to support debt service requirements on such bonds, and/or to convert and/or restructure, or assist in

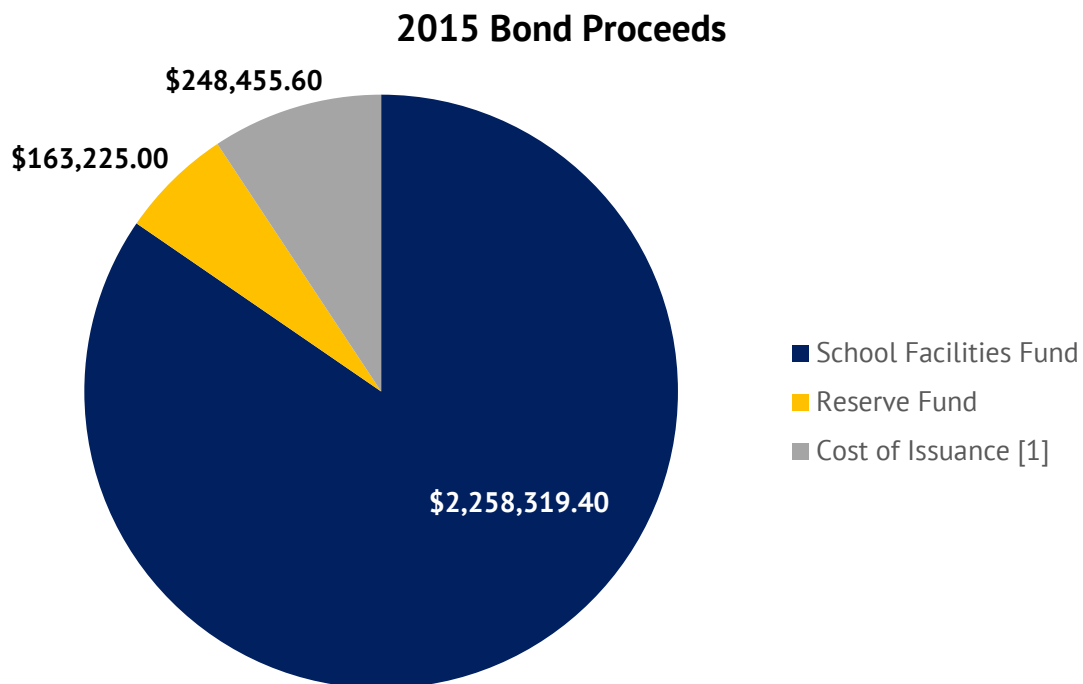
converting/restructuring such debt and costs thereof, which may, as a part thereof, include acquisition of or payment of costs of school facilities financed by CFD No. 2004-1 which have been substantially completed prior to the formation of CFD No. 2013-1.

“Facilities” may also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to issuance and sale of any “debt,” as defined in Section 53317(d) of the Act, including underwriters’ discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 2013-1 and bond trustee(s) or fiscal agent(s) related to CFD No. 2013- 1, and any such debt and all other incidental expenses.

B. Series 2015 Special Tax Bonds

1. Bond Proceeds

In accordance with the Fiscal Agent Agreement for the 2015 Bonds, the total bond proceeds of \$2,670,000 were deposited into the funds and accounts as shown in the graph below.



[1] This amount includes the Underwriter's Discount of \$61,410.00 and the Original Issue Discount of \$22,045.60. The actual amount deposited into the Cost of Issuance Fund was \$165,000.00.

2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2015 Bonds have been deposited into the Construction Fund. The table on the following page summarizes the accruals and expenditures within Construction Fund since the issuance of the 2015 Bonds.

Construction Fund

Initial Bond Proceeds		\$2,258,319.40
Previously Accrued	\$2,319.20	
Previously Expended	(2,259,163.00)	
Balance as of July 1, 2021		\$1,475.60
Accruals		\$0.20
Investment Earnings	\$0.20	
Expenditures		\$0.00
Balance as of June 30, 2022		\$1,475.80

C. Special Taxes

CFD No. 2013-1 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the 2015 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2013-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2015 Bonds.

Special Tax Fund

Balance as of May 1, 2015		\$0.00
Previously Accrued	\$1,472,958.05	
Previously Expended	(1,257,159.72)	
Balance as of July 1, 2021		\$215,798.33
Accruals		\$208,311.70
Special Tax Deposits	\$208,299.19	
Investment Earnings	12.51	
Expenditures		(\$258,939.81)
Authorized Facilities	(98,038.57)	
Transfer to the Interest Account	(85,901.24)	
Transfer to the Principal Account	(75,000.00)	
Balance as of June 30, 2022		\$165,170.22

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 2013-1 based on the financial obligations for Fiscal Year 2022/2023.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 2013-1 are calculated in accordance and pursuant to the RMA. Pursuant to the 2015 FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2015 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2013-1. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2022/2023.

Special Tax Requirement for CFD No. 2013-1

Fiscal Year 2021/2022 Remaining Sources		\$165,170.28
Balance of Special Tax Fund	\$165,170.22	
Balance of Interest Account	0.01	
Balance of Principal Account	0.05	
Anticipated Special Taxes	0.00	
Fiscal Year 2021/2022 Remaining Obligations		(\$165,170.28)
September 1, 2022 Interest Payment	(\$42,550.00)	
September 1, 2022 Principal Payment	(75,000.00)	
Direct Construction of Authorized Facilities	(47,620.28)	
Fiscal Year 2021/2022 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2022/2023 Obligations		(\$209,710.18)
Administrative Expense Budget	(\$30,000.00)	
Anticipated Special Tax Delinquencies ^[1]	(349.67)	
March 1, 2023 Interest Payment	(41,612.50)	
September 1, 2023 Interest Payment	(41,612.50)	
September 1, 2023 Principal Payment	(80,000.00)	
Direct Construction of Authorized Facilities	(16,135.51)	
Fiscal Year 2022/2023 Special Tax Requirement		\$209,710.18

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	\$7,798.58
Consultant/Trustee Expenses	17,000.00
County Tax Collection Fees	201.42
Contingency for Legal	5,000.00
Total Expenses	\$30,000.00

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2013-1 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 2013-1.

A. Developed Property

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**

Initial Tax Year	Land Use	Number of Units
2004/2005	Residential Property	29
2005/2006	Residential Property	244
2006/2007	Residential Property	42
Total		315

Building Permits have been issued for 315 Units by the City within CFD No. 2013-1. According to the County Assessor, all property zoned for residential development within CFD No. 2013-1 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2013-1.

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

Tax Class	Land Use	Number of Units/Acres
1	Residential Property	19 Units
2	Residential Property	38 Units
3	Residential Property	34 Units
4	Residential Property	60 Units
5	Residential Property	84 Units
6	Residential Property	47 Units
7	Residential Property	33 Units
<i>Subtotal Residential Property</i>		<i>315 Units</i>
U	Undeveloped	0.00 Acres
<i>Subtotal Undeveloped Property</i>		<i>0.00 Acres</i>
Total		315 Units

VII. Fiscal Year 2022/2023 Special Tax Levy

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

Based on the Special Tax Requirement listed in Section V, CFD No. 2013-1 will levy at the Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's 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. 2013-1 can be found on the table below.

Fiscal Year 2022/2023 Annual Special Tax Levy

Tax Class/Land Use	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1 - Residential Property	19 Units	\$441.44 Per Unit	\$8,387.36
2 - Residential Property	38 Units	\$530.64 Per Unit	20,164.32
3 - Residential Property	34 Units	\$596.00 Per Unit	20,264.00
4 - Residential Property	60 Units	\$669.98 Per Unit	40,198.80
5 - Residential Property	84 Units	\$699.36 Per Unit	58,746.24
6 - Residential Property	47 Units	\$755.88 Per Unit	35,526.36
7 - Residential Property	33 Units	\$800.70 Per Unit	26,423.10
Undeveloped	0.00 Acres	\$0.00 Per Acre	0.00
Total	315 Units		\$209,710.18

https://calschools.sharepoint.com/cfs/unregulated/hesperia/developer_revenue/cfd_admin/cfd_no_2013-1/fy_2223/hesperia_usd_cfd2013-1_fy20222023_specialtaxreport_d1.docx

Exhibit A

First Amended Rate and Method of Apportionment

FIRST AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF COMMUNITY FACILITIES DISTRICT NO. 2013-1 OF THE HESPERIA UNIFIED SCHOOL DISTRICT

The following sets forth the First Amended Rate and Method of Apportionment for the levy and collection of Special Taxes in Community Facilities District No. 2013-1 ("CFD No. 2013-1") of Hesperia Unified School District ("School District"). The Special Taxes shall be levied on and collected in CFD No. 2013-1 each Fiscal Year in an amount determined through the application of the First Amended Rate and Method of Apportionment described below. All of the real property in CFD No. 2013-1 unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

SECTION A DEFINITIONS

The terms hereinafter set forth have the following meanings:

"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.

"Annual Special Tax" means the Special Tax levied by CFD No. 2013-1 in any given Fiscal Year on an Assessor's Parcel of Taxable Property as detailed in Section C. The Annual Special Tax is the maximum Special Tax which may be levied by CFD No. 2013-1 in any given Fiscal Year on an Assessor's Parcel of Taxable Property.

"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. 2013-1.

"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.

"BMWD" means the Baldy Mesa Water District or any such successor agency.

"BMWD Obligations" means the unfunded obligations, if any, related to the joint community facilities agreement between the School District and BMWD, or any such successor agency, with regard to the developed property within CFD No. 2013-1.

"Board" means the Board of Trustees of Hesperia Unified School District as the legislative body of CFD No. 2013-1 or its authorized administrative delegate.

"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. 2013-1.

"CFD No. 2013-1" means Community Facilities District No. 2013-1 of Hesperia Unified School District.

"Certification" means, prior to the issuance of Bonds by CFD No. 2013-1, the receipt by the Board of affirmation from i) BMWD and ii) Empire Homes, Empire Homes Victorville 117 LP, Empire Homes Victorville 158 LP, or any such successor entity or assigned agency, stating the absence of remaining BMWD Obligations with regard to the developed property within CFD No. 2013-1. The validity and satisfaction of the above items shall be reasonably determined by the Board. Subsequent to the issuance of Bonds by CFD No. 2013-1, the Board shall determine that Certification may no longer be awarded.

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

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

"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 F.

"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, as described in Section E.

"Present Value of Taxes" means the present value of any Annual Special Tax applicable to such Assessor's Parcel in the current Fiscal Year not yet received by the School District for CFD No. 2013-1, plus the expected Annual Special Tax applicable to such Assessor's Parcel in each remaining Fiscal Year until the termination date specified in Section G, using as the discount rate the Yield On The Bonds.

"Reserve Fund Credit" (if any) 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 lesser of (i) the reduction in the reserve requirement for the outstanding Bonds resulting from the redemption of Bonds with the applicable prepaid Special Taxes or (ii) the amount calculated by subtracting the new reserve requirement after the redemption of outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the date of prepayment, but no reserve fund credit will be given if such amount is less than zero. Notwithstanding the above the Reserve Fund Credit applicable to an Assessor's Parcel requesting to prepay shall not exceed 10% of the amount of Bonds to be redeemed as a result of such prepayment. In the event that a surety bond or other credit instrument satisfies the reserve requirement, no Reserve Fund Credit shall be given.

"School District" means Hesperia Unified School District.

"Special Tax" means any of the special taxes authorized to be levied by CFD No. 2013-1 pursuant to the Act and this Rate and Method of Apportionment.

"Tax Class" means those tax classes for which each Assessor's Parcel within CFD No. 2013-1 has been assigned as designated in Exhibit A.

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

"Yield On The Bonds" means the yield for the last series of Bonds issued computed as prescribed by the applicable provisions of the Internal Revenue Code of 1986, as amended, and/or the applicable U.S. Treasury Regulations.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2013/2014, each Assessor's Parcel within CFD No. 2013-1 shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be assigned to a Tax Class as designated in Exhibit A.

SECTION C
ANNUAL SPECIAL TAX RATE

Prior to Certification, the Annual Special Tax in a given Fiscal Year for each Assessor's Parcel of Taxable Property shall be the amount listed in Table C-1 below. Subsequent to Certification, the Annual Special Tax in a given Fiscal Year for each Assessor's Parcel of Taxable Property shall be the amount listed in Table C-2 below.

Table C-1

Fiscal Year	Tax Class 1	Tax Class 2	Tax Class 3	Tax Class 4	Tax Class 5	Tax Class 6	Tax Class 7
2013/2014	\$336.82	\$404.88	\$454.76	\$511.20	\$533.60	\$576.74	\$610.94
2014/2015	\$336.82	\$404.88	\$454.76	\$511.20	\$533.60	\$576.74	\$610.94
2015/2016	\$336.82	\$404.88	\$454.76	\$511.20	\$533.60	\$576.74	\$610.94
2016/2017	\$336.82	\$404.88	\$454.76	\$511.20	\$533.60	\$576.74	\$610.94
2017/2018	\$440.34	\$529.32	\$594.52	\$668.32	\$697.60	\$754.00	\$798.72
2018/2019	\$436.62	\$524.86	\$589.52	\$662.68	\$691.74	\$747.66	\$792.00
2019/2020	\$432.66	\$520.10	\$584.16	\$656.66	\$685.46	\$740.86	\$784.80
2020/2021	\$439.96	\$528.88	\$594.02	\$667.74	\$697.02	\$753.36	\$798.04
2021/2022	\$435.02	\$522.94	\$587.36	\$660.26	\$689.20	\$744.92	\$789.08
2022/2023	\$441.44	\$530.64	\$596.00	\$669.98	\$699.36	\$755.88	\$800.70
2023/2024	\$435.60	\$523.64	\$588.14	\$661.14	\$690.12	\$745.90	\$790.12
2024/2025	\$441.02	\$530.14	\$595.44	\$669.36	\$698.70	\$755.16	\$799.96
2025/2026	\$434.18	\$521.94	\$586.22	\$658.98	\$687.86	\$743.48	\$787.56
2026/2027	\$438.68	\$527.32	\$592.28	\$665.80	\$694.98	\$751.16	\$795.70
2027/2028	\$430.92	\$518.02	\$581.82	\$654.04	\$682.72	\$737.90	\$781.66
2028/2029	\$434.56	\$522.38	\$586.72	\$659.54	\$688.44	\$744.10	\$788.22
2029/2030	\$437.38	\$525.76	\$590.52	\$663.82	\$692.92	\$748.94	\$793.34
2030/2031	\$439.54	\$528.38	\$593.46	\$667.12	\$696.36	\$752.64	\$797.28
2031/2032	\$441.02	\$530.14	\$595.44	\$669.34	\$698.68	\$755.16	\$799.94
2032/2033	\$441.72	\$531.00	\$596.40	\$670.42	\$699.82	\$756.38	\$801.24
2033/2034	\$430.16	\$517.10	\$580.80	\$652.88	\$681.50	\$736.60	\$780.28
2034/2035	\$441.36	\$530.54	\$595.90	\$669.86	\$699.22	\$755.74	\$800.56
2035/2036	\$439.72	\$528.58	\$593.70	\$667.38	\$696.64	\$752.94	\$797.60
2036/2037	\$437.22	\$525.56	\$590.30	\$663.58	\$692.66	\$748.66	\$793.06
2037/2038	\$434.04	\$521.76	\$586.02	\$658.76	\$687.64	\$743.22	\$787.30
2038/2039	\$430.20	\$517.14	\$580.84	\$652.92	\$681.54	\$736.64	\$780.32
2039/2040	\$437.18	\$525.54	\$590.28	\$663.54	\$692.62	\$748.62	\$793.02
2040/2041	\$431.34	\$518.52	\$582.38	\$654.68	\$683.38	\$738.60	\$782.42
2041/2042	\$436.34	\$524.52	\$589.12	\$662.24	\$691.28	\$747.16	\$791.46
2042/2043	\$440.00	\$528.92	\$594.06	\$667.80	\$697.08	\$753.42	\$798.10

Table C-2

Fiscal Year	Tax Class 1	Tax Class 2	Tax Class 3	Tax Class 4	Tax Class 5	Tax Class 6	Tax Class 7
2013/2014	\$315.70	\$379.50	\$426.24	\$479.14	\$500.14	\$540.58	\$572.62
2014/2015	\$315.70	\$379.50	\$426.24	\$479.14	\$500.14	\$540.58	\$572.62
2015/2016	\$315.70	\$379.50	\$426.24	\$479.14	\$500.14	\$540.58	\$572.62
2016/2017	\$315.70	\$379.50	\$426.24	\$479.14	\$500.14	\$540.58	\$572.62
2017/2018	\$407.70	\$490.10	\$550.48	\$618.80	\$645.92	\$698.14	\$739.54
2018/2019	\$404.42	\$486.14	\$546.02	\$613.80	\$640.70	\$692.50	\$733.56
2019/2020	\$412.40	\$495.74	\$556.80	\$625.90	\$653.34	\$706.16	\$748.04
2020/2021	\$408.20	\$490.68	\$551.12	\$619.52	\$646.68	\$698.96	\$740.42
2021/2022	\$403.74	\$485.34	\$545.12	\$612.78	\$639.66	\$691.36	\$732.36
2022/2023	\$410.66	\$493.66	\$554.46	\$623.28	\$650.60	\$703.20	\$744.90
2023/2024	\$405.36	\$487.28	\$547.30	\$615.24	\$642.20	\$694.12	\$735.28
2024/2025	\$411.34	\$494.46	\$555.36	\$624.30	\$651.66	\$704.34	\$746.12
2025/2026	\$405.06	\$486.94	\$546.92	\$614.80	\$641.74	\$693.62	\$734.76
2026/2027	\$410.14	\$493.04	\$553.76	\$622.50	\$649.78	\$702.30	\$743.96
2027/2028	\$414.50	\$498.26	\$559.64	\$629.10	\$656.68	\$709.76	\$751.86
2028/2029	\$406.62	\$488.80	\$549.00	\$617.14	\$644.20	\$696.26	\$737.56
2029/2030	\$410.06	\$492.94	\$553.64	\$622.36	\$649.64	\$702.16	\$743.80
2030/2031	\$412.84	\$496.28	\$557.42	\$626.60	\$654.06	\$706.94	\$748.86
2031/2032	\$414.94	\$498.80	\$560.24	\$629.78	\$657.40	\$710.54	\$752.68
2032/2033	\$404.80	\$486.60	\$546.54	\$614.36	\$641.30	\$693.14	\$734.24
2033/2034	\$406.02	\$488.08	\$548.20	\$616.24	\$643.26	\$695.24	\$736.48
2034/2035	\$406.36	\$488.48	\$548.66	\$616.76	\$643.78	\$695.82	\$737.10
2035/2036	\$406.04	\$488.10	\$548.22	\$616.26	\$643.28	\$695.28	\$736.52
2036/2037	\$404.86	\$486.68	\$546.64	\$614.48	\$641.42	\$693.26	\$734.38
2037/2038	\$403.02	\$484.48	\$544.16	\$611.70	\$638.50	\$690.12	\$731.04
2038/2039	\$412.02	\$495.28	\$556.30	\$625.34	\$652.76	\$705.52	\$747.36
2039/2040	\$408.18	\$490.68	\$551.12	\$619.52	\$646.68	\$698.94	\$740.40
2040/2041	\$403.68	\$485.26	\$545.02	\$612.66	\$639.52	\$691.22	\$732.22
2041/2042	\$410.00	\$492.86	\$553.56	\$622.28	\$649.54	\$702.06	\$743.68
2042/2043	\$403.48	\$485.04	\$544.78	\$612.40	\$639.24	\$690.90	\$731.88

SECTION D
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Each Fiscal Year, commencing Fiscal Year 2013/2014, the Board shall levy an Annual Special Tax on each Assessor's Parcel of Taxable Property in an amount equal to the applicable amount provided in Section C.

SECTION E PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid after the issuance of Bonds. An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2013-1 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 for such Assessor's Parcel and shall notify such owner of such Prepayment Amount. In addition, any property owner prepaying his or her Annual Special Tax obligation must also pay all delinquent Special Taxes, interest and penalties owing on the Assessor's Parcel on which payment is being made, if any.

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, 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. 2013-1 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 F 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 Amount

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

$$PP = P_i \times F$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
P_i	=	the Prepayment Amount calculated according to Section E
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation

2. 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. 2013-1 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 Annual Special Tax for the Assessor's Parcels have 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.

SECTION G TERMINATION OF SPECIAL TAX

Annual Special Taxes shall not be levied after Fiscal Year 2042/2043.

SECTION H 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, and (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

SECTION I 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 ninety (90) days after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any claim must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 2013-1 ("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 J
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. 2013-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, including the ability to direct bill the properties in CFD No. 2013-1.

S:\Clients\Hesperia Unified SD\Finance\CFDs\CFD No. 2013-1\Formation\Rate and Method\RMA_ROF_FN.docx

Exhibit B

CFD Boundary Map

PROPOSED BOUNDARIES OF
 HESPERIA UNIFIED SCHOOL DISTRICT
 COMMUNITY FACILITIES DISTRICT NO. 2013-1
 COUNTY OF SAN BERNARDINO
 STATE OF CALIFORNIA

Hesperia Unified School District Clerk of the Board of
 Trustees Filing Certificate

(1) Filed in the office of the Clerk of the Board of
 Trustees of the Hesperia Unified School District this
12 day of Feb. 2013

Aracela Chiles
 Clerk of the Board of Trustees of the Hesperia Unified
 School District

(2) I hereby certify that the within map showing the
 boundaries of Community Facilities District No. 2013-1,
 County of San Bernardino, State of California, was
 approved by the Board of Trustees of the Hesperia
 Unified School District at a regular meeting thereof, held
 on this 22nd day of Nov. 2013
 by its Resolution No. 2013-23

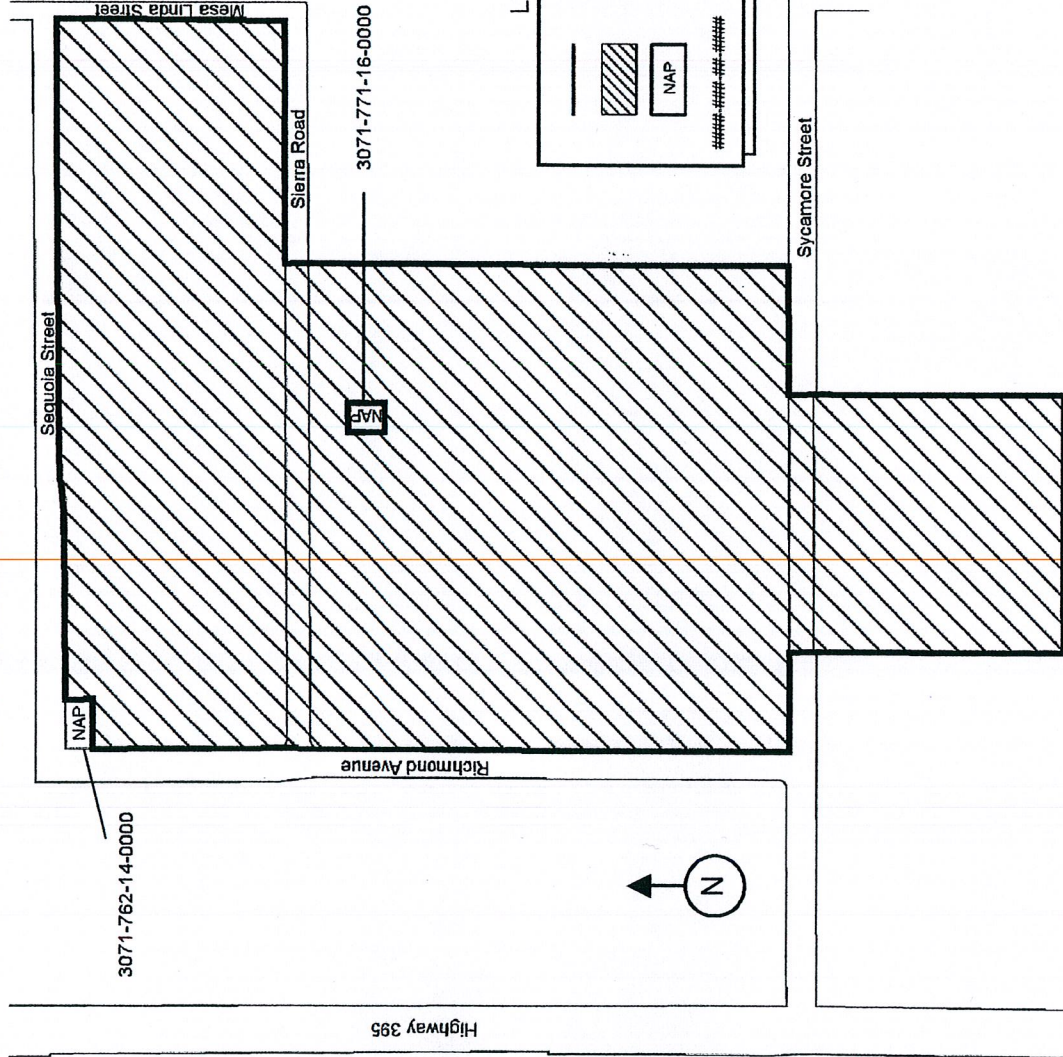
Aracela Chiles
 Clerk of the Board of Trustees of the Hesperia Unified
 School District

San Bernardino County Recorder's Certificate
 Filed this 13th day of February,
 2013 at the hour of 3 o'clock P.m.,
 in Book 85 of Maps of Assessment and
 Community Facilities Districts at Page 55-36 in the
 office of the County Recorder in the County of San
 Bernardino, State of California.

Dennis Draeger
 Assessor-Recorder-Clerk
 County of San Bernardino

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

Doc # 2013-0065558



LEGEND

- Boundaries of Community Facilities District No. 2013-1
- Exhibit A
- Not a part of the Community Facilities District
- Assessor's Parcel Number

Prepared by:
 Dolinka Group LLC

EXHIBIT "A"

PROPOSED ASSESSOR'S PARCELS
COMMUNITY FACILITIES DISTRICT NO. 2013-1
HESPERIA UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

Assessor's Parcel Numbers

3071-751-01-0000	3071-751-28-0000	3071-751-55-0000	3071-761-19-0000	3071-762-10-0000
3071-751-02-0000	3071-751-29-0000	3071-751-56-0000	3071-761-20-0000	3071-762-11-0000
3071-751-03-0000	3071-751-30-0000	3071-751-57-0000	3071-761-21-0000	3071-762-12-0000
3071-751-04-0000	3071-751-31-0000	3071-751-58-0000	3071-761-22-0000	3071-762-13-0000
3071-751-05-0000	3071-751-32-0000	3071-751-59-0000	3071-761-23-0000	3071-762-15-0000
3071-751-06-0000	3071-751-33-0000	3071-751-60-0000	3071-761-24-0000	3071-762-16-0000
3071-751-07-0000	3071-751-34-0000	3071-751-61-0000	3071-761-25-0000	3071-762-17-0000
3071-751-08-0000	3071-751-35-0000	3071-751-62-0000	3071-761-26-0000	3071-762-18-0000
3071-751-09-0000	3071-751-36-0000	3071-751-63-0000	3071-761-27-0000	3071-771-01-0000
3071-751-10-0000	3071-751-37-0000	3071-761-01-0000	3071-761-28-0000	3071-771-02-0000
3071-751-11-0000	3071-751-38-0000	3071-761-02-0000	3071-761-29-0000	3071-771-03-0000
3071-751-12-0000	3071-751-39-0000	3071-761-03-0000	3071-761-30-0000	3071-771-04-0000
3071-751-13-0000	3071-751-40-0000	3071-761-04-0000	3071-761-31-0000	3071-771-05-0000
3071-751-14-0000	3071-751-41-0000	3071-761-05-0000	3071-761-32-0000	3071-771-06-0000
3071-751-15-0000	3071-751-42-0000	3071-761-06-0000	3071-761-33-0000	3071-771-07-0000
3071-751-16-0000	3071-751-43-0000	3071-761-07-0000	3071-761-34-0000	3071-771-08-0000
3071-751-17-0000	3071-751-44-0000	3071-761-08-0000	3071-761-35-0000	3071-771-09-0000
3071-751-18-0000	3071-751-45-0000	3071-761-09-0000	3071-761-36-0000	3071-771-10-0000
3071-751-19-0000	3071-751-46-0000	3071-761-10-0000	3071-762-01-0000	3071-771-11-0000
3071-751-20-0000	3071-751-47-0000	3071-761-11-0000	3071-762-02-0000	3071-771-12-0000
3071-751-21-0000	3071-751-48-0000	3071-761-12-0000	3071-762-03-0000	3071-771-13-0000
3071-751-22-0000	3071-751-49-0000	3071-761-13-0000	3071-762-04-0000	3071-771-14-0000
3071-751-23-0000	3071-751-50-0000	3071-761-14-0000	3071-762-05-0000	3071-771-15-0000
3071-751-24-0000	3071-751-51-0000	3071-761-15-0000	3071-762-06-0000	3071-771-17-0000
3071-751-25-0000	3071-751-52-0000	3071-761-16-0000	3071-762-07-0000	3071-771-18-0000
3071-751-26-0000	3071-751-53-0000	3071-761-17-0000	3071-762-08-0000	3071-771-19-0000
3071-751-27-0000	3071-751-54-0000	3071-761-18-0000	3071-762-09-0000	3071-771-20-0000

PROPOSED ASSESSOR'S PARCELS
COMMUNITY FACILITIES DISTRICT NO. 2013-1
HESPERIA UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

Assessor's Parcel Numbers

3071-771-21-0000	3071-781-01-0000	3071-781-28-0000	3071-781-55-0000	3071-791-19-0000
3071-771-22-0000	3071-781-02-0000	3071-781-29-0000	3071-781-56-0000	3071-791-20-0000
3071-771-23-0000	3071-781-03-0000	3071-781-30-0000	3071-781-57-0000	3071-791-21-0000
3071-771-24-0000	3071-781-04-0000	3071-781-31-0000	3071-781-58-0000	3071-791-22-0000
3071-771-25-0000	3071-781-05-0000	3071-781-32-0000	3071-781-59-0000	3071-791-23-0000
3071-771-26-0000	3071-781-06-0000	3071-781-33-0000	3071-781-60-0000	3071-791-24-0000
3071-771-27-0000	3071-781-07-0000	3071-781-34-0000	3071-781-61-0000	3071-791-25-0000
3071-771-28-0000	3071-781-08-0000	3071-781-35-0000	3071-781-62-0000	3071-791-26-0000
3071-771-29-0000	3071-781-09-0000	3071-781-36-0000	3071-781-63-0000	3071-791-27-0000
3071-771-30-0000	3071-781-10-0000	3071-781-37-0000	3071-791-01-0000	3071-791-28-0000
3071-771-31-0000	3071-781-11-0000	3071-781-38-0000	3071-791-02-0000	3071-791-29-0000
3071-771-32-0000	3071-781-12-0000	3071-781-39-0000	3071-791-03-0000	3071-791-30-0000
3071-771-33-0000	3071-781-13-0000	3071-781-40-0000	3071-791-04-0000	3071-791-31-0000
3071-771-34-0000	3071-781-14-0000	3071-781-41-0000	3071-791-05-0000	3071-791-32-0000
3071-771-35-0000	3071-781-15-0000	3071-781-42-0000	3071-791-06-0000	3071-791-33-0000
3071-771-36-0000	3071-781-16-0000	3071-781-43-0000	3071-791-07-0000	3071-791-34-0000
3071-771-37-0000	3071-781-17-0000	3071-781-44-0000	3071-791-08-0000	3071-791-35-0000
3071-771-38-0000	3071-781-18-0000	3071-781-45-0000	3071-791-09-0000	3071-791-36-0000
3071-771-39-0000	3071-781-19-0000	3071-781-46-0000	3071-791-10-0000	3071-791-37-0000
3071-771-40-0000	3071-781-20-0000	3071-781-47-0000	3071-791-11-0000	3071-791-38-0000
3071-771-41-0000	3071-781-21-0000	3071-781-48-0000	3071-791-12-0000	3071-791-39-0000
3071-771-42-0000	3071-781-22-0000	3071-781-49-0000	3071-791-13-0000	3071-791-40-0000
3071-771-43-0000	3071-781-23-0000	3071-781-50-0000	3071-791-14-0000	3071-791-41-0000
3071-771-44-0000	3071-781-24-0000	3071-781-51-0000	3071-791-15-0000	3071-791-42-0000
3071-771-45-0000	3071-781-25-0000	3071-781-52-0000	3071-791-16-0000	3071-791-43-0000
3071-771-46-0000	3071-781-26-0000	3071-781-53-0000	3071-791-17-0000	3071-791-44-0000
3071-771-47-0000	3071-781-27-0000	3071-781-54-0000	3071-791-18-0000	3071-791-45-0000

EXHIBIT "A"

PROPOSED ASSESSOR'S PARCELS
COMMUNITY FACILITIES DISTRICT NO. 2013-1
HESPERIA UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

Assessor's Parcel Numbers

3071-791-46-0000	3071-801-07-0000	3071-801-16-0000	3071-801-25-0000	3071-801-34-0000
3071-791-47-0000	3071-801-08-0000	3071-801-17-0000	3071-801-26-0000	3071-801-35-0000
3071-791-48-0000	3071-801-09-0000	3071-801-18-0000	3071-801-27-0000	3071-801-36-0000
3071-801-01-0000	3071-801-10-0000	3071-801-19-0000	3071-801-28-0000	3071-801-37-0000
3071-801-02-0000	3071-801-11-0000	3071-801-20-0000	3071-801-29-0000	3071-801-38-0000
3071-801-03-0000	3071-801-12-0000	3071-801-21-0000	3071-801-30-0000	3071-801-39-0000
3071-801-04-0000	3071-801-13-0000	3071-801-22-0000	3071-801-31-0000	3071-801-40-0000
3071-801-05-0000	3071-801-14-0000	3071-801-23-0000	3071-801-32-0000	3071-801-41-0000
3071-801-06-0000	3071-801-15-0000	3071-801-24-0000	3071-801-33-0000	3071-801-42-0000

Exhibit C

Assessor's Parcel Maps

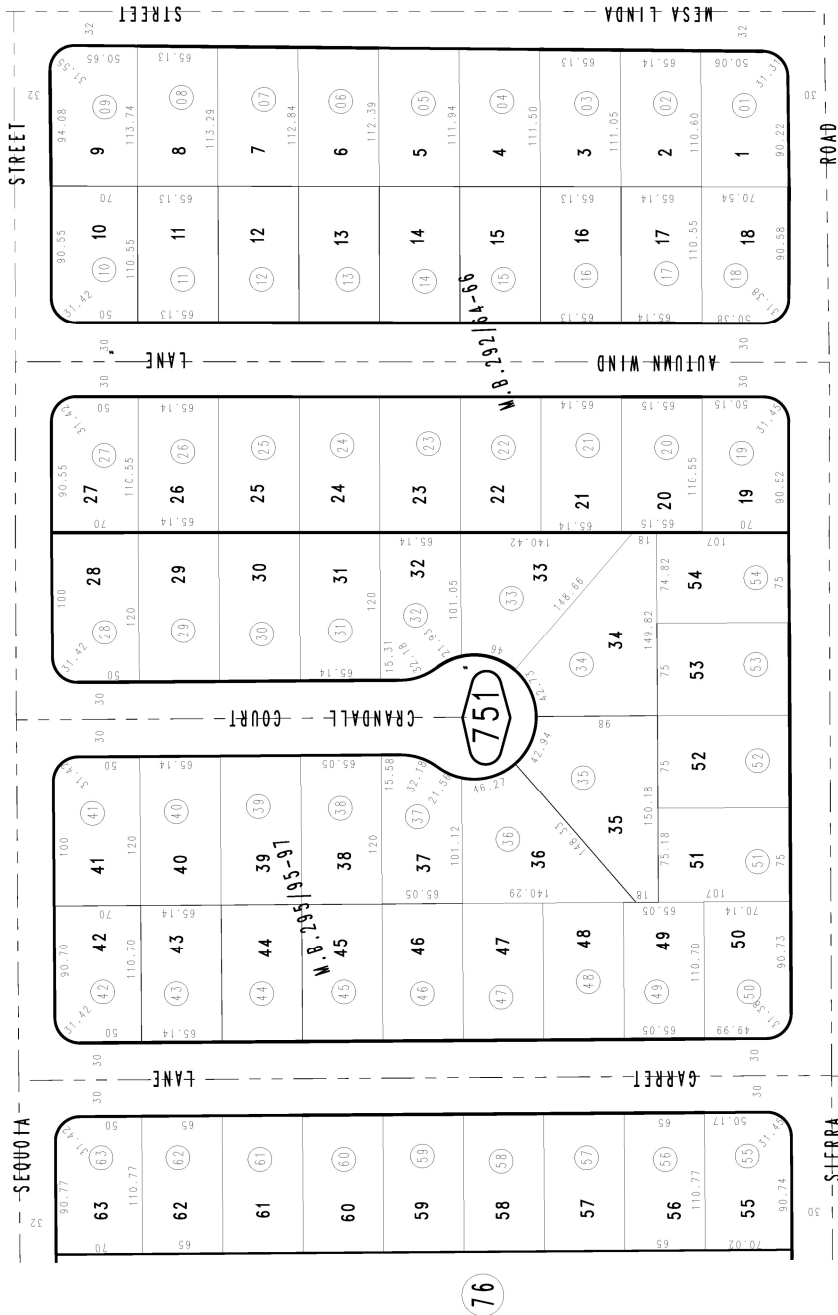
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Tract No. 15973-1, M.B. 292/64-66

City of Victorville
Tax Rate Area
12167

3071 - 75



October 2003 KWP

Tract No. 15973-2, M.B. 295/95-97

Ptn. N.W.1/4, Sec. 3
T.4N., R.5W.

Assessor's Map
Book 3071 Page 75
San Bernardino County

REVISED
03/24/09 LH

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



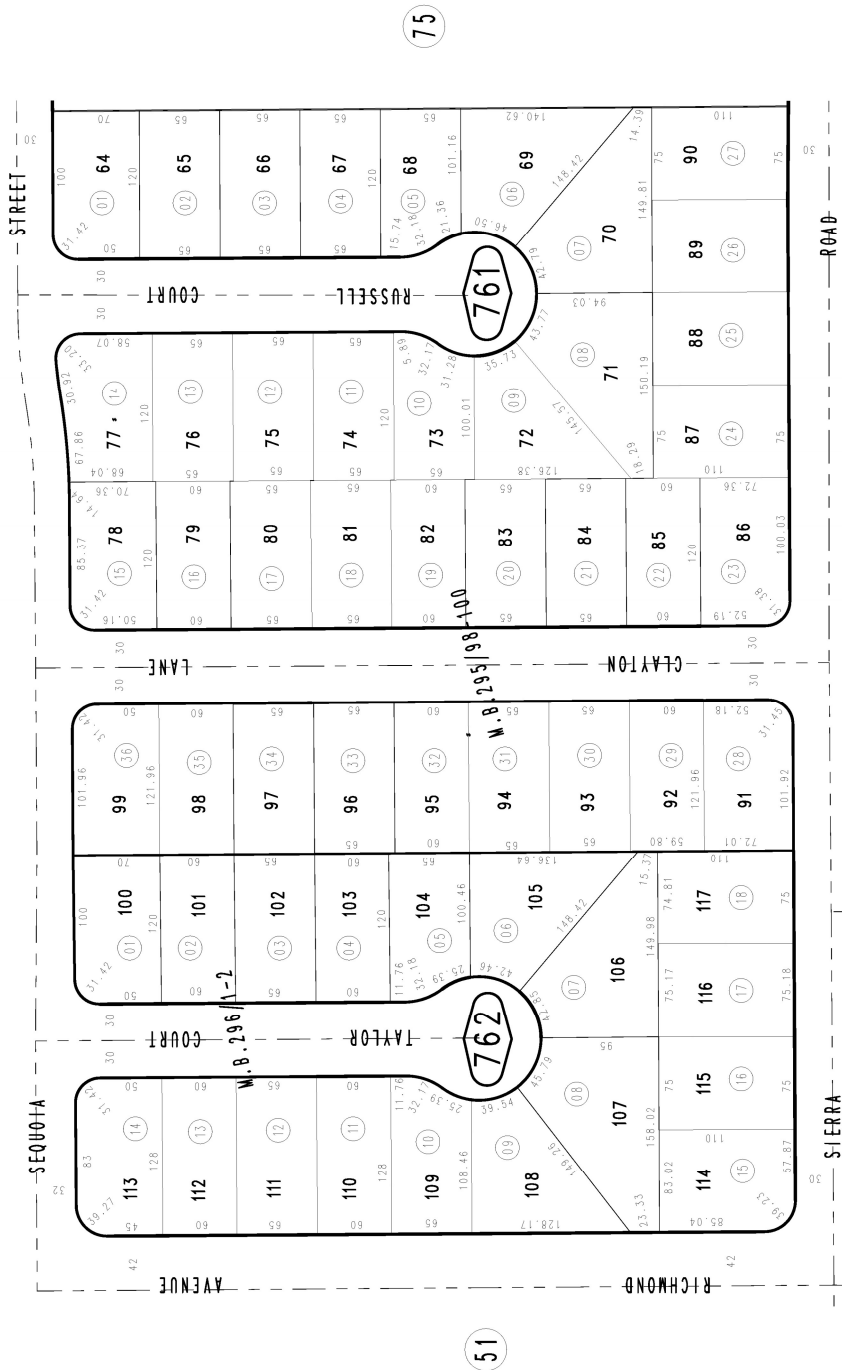
Tract No. 15973-3, M.B. 295/98-100

City of Victorville
Tax Rate Area
12167

3071 - 76



51



51

77

REVISED
03/24/09 LH

Assessor's Map
Book 3071 Page 76
San Bernardino County

Ptn. NW1/4, Sec. 3
T.4N., R.5W.

Tract No. 15973-4, M.B. 296/1-2

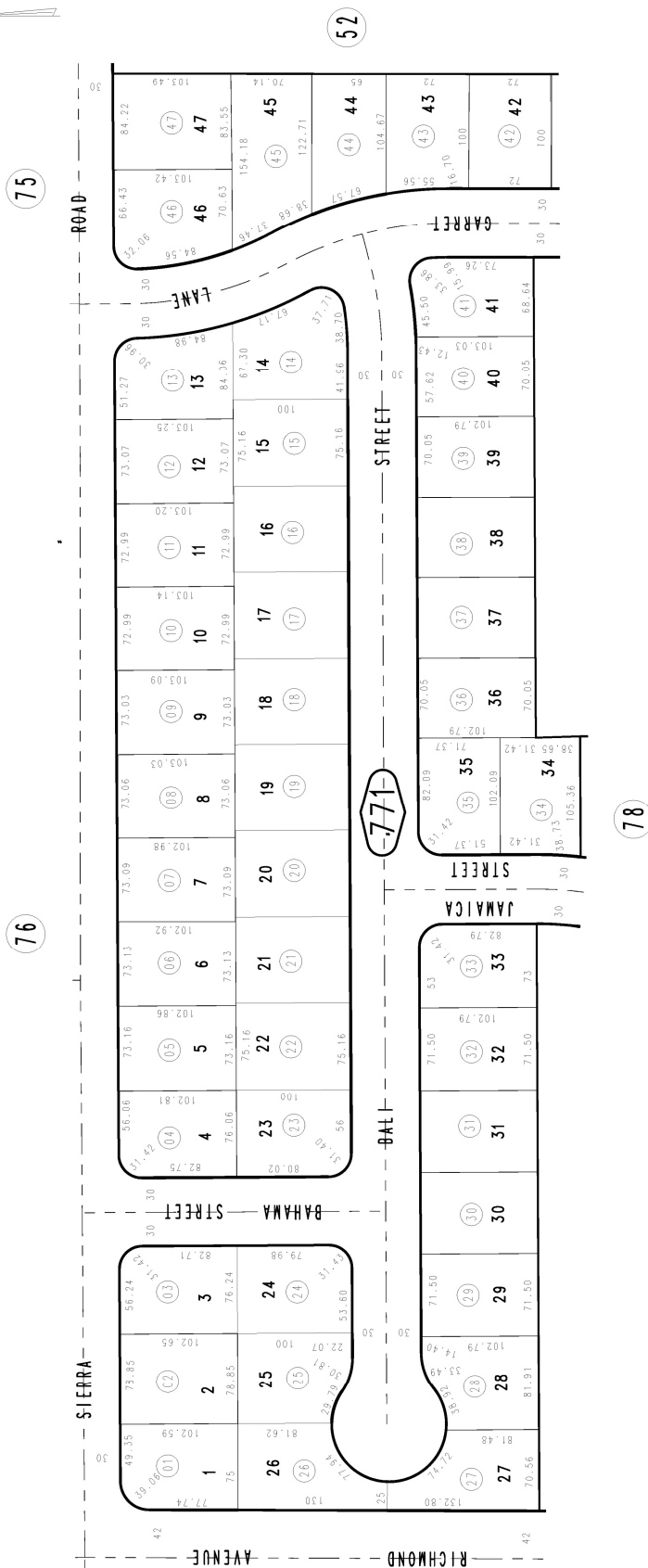
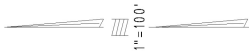
May 2004 KMP

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



Tract No. 16242-1, M.B. 296/85-87

City of Victorville
Tax Rate Area
12167 3071 - 77



REVISED
03/24/09 LH

Assessor's Map
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San Bernardino County

Ptn. NW1/4, Sec. 3
T.4N., R.5W.

JULY 2004 KMP

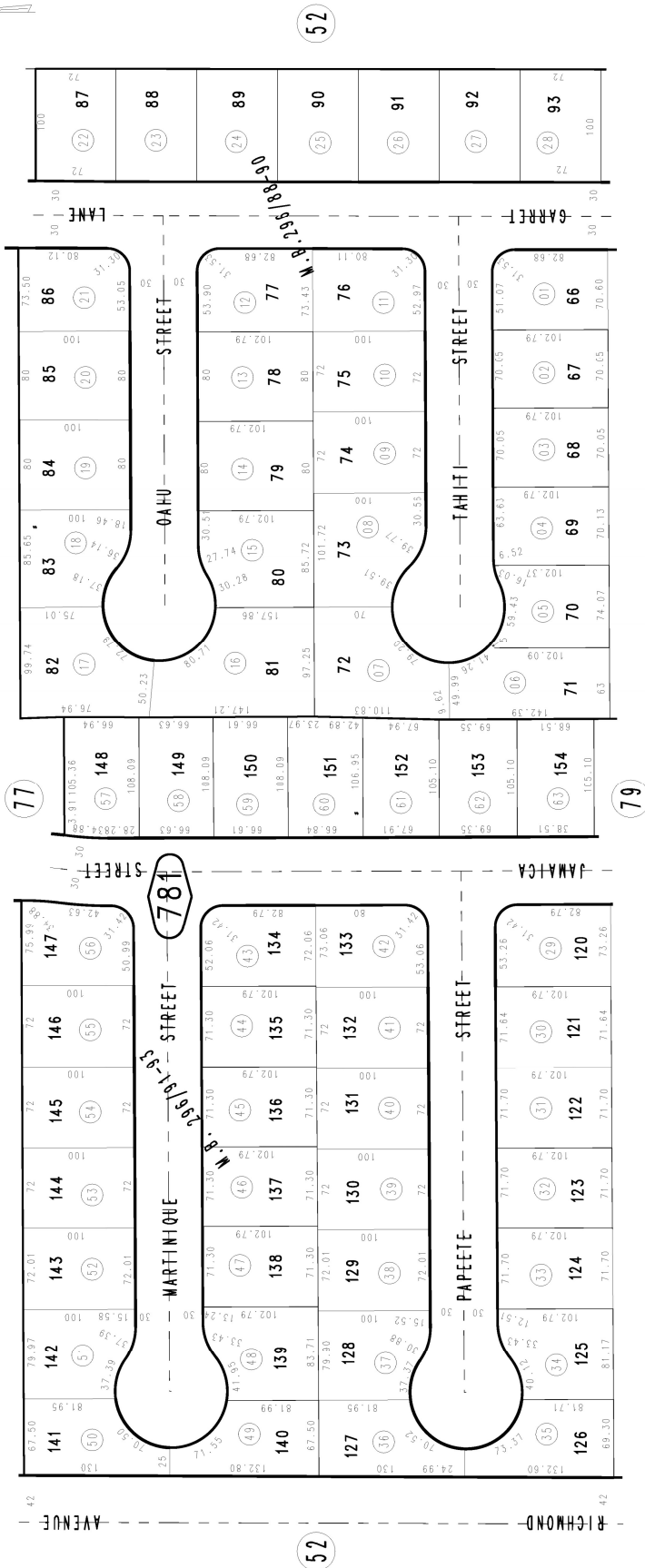
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 16242-2, M.B. 296/88-90

City of Victorville
Tax Rate Area
12167

3071 - 78



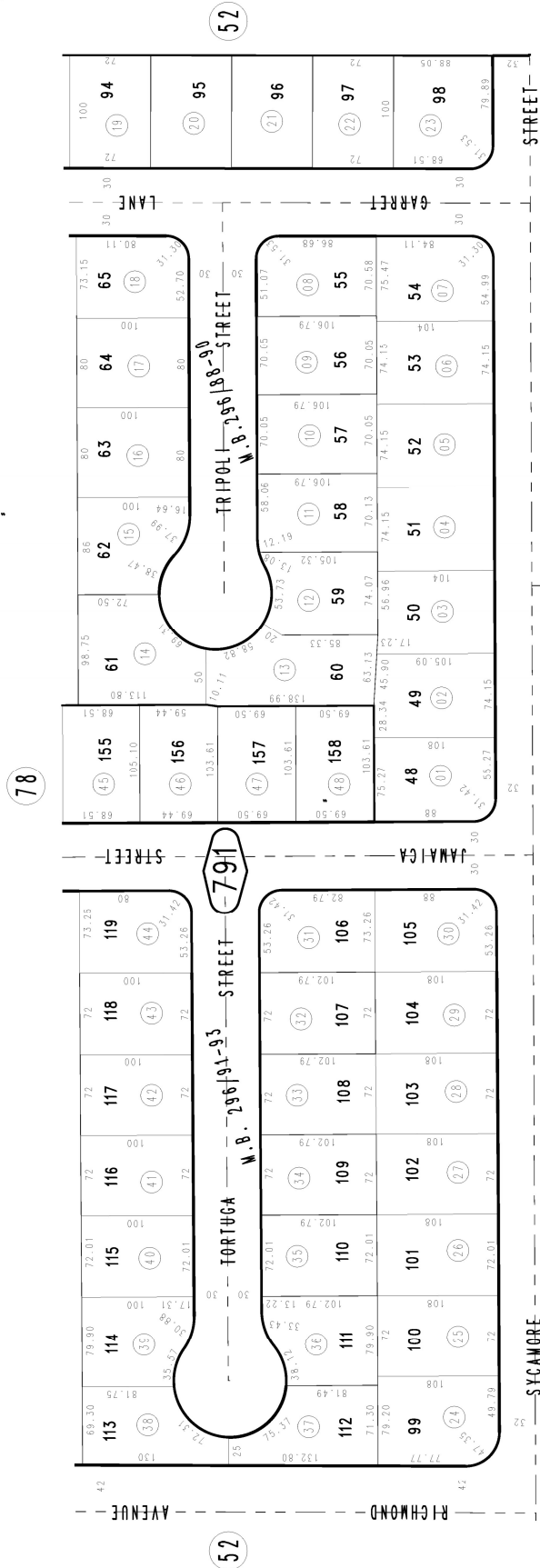
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 16242-2, M.B. 296/88-90

City of Victorville
Tax Rate Area
12167

3071 - 79



REVISED
03/24/09 LH

Assessor's Map
Book 3071 Page 79
San Bernardino County

Ptn. NW1/4, Sec. 3
T.4N., R.5W.

Ptn. Tract 16242-3, M.B. 296/91-93

JULY 2004 KMP

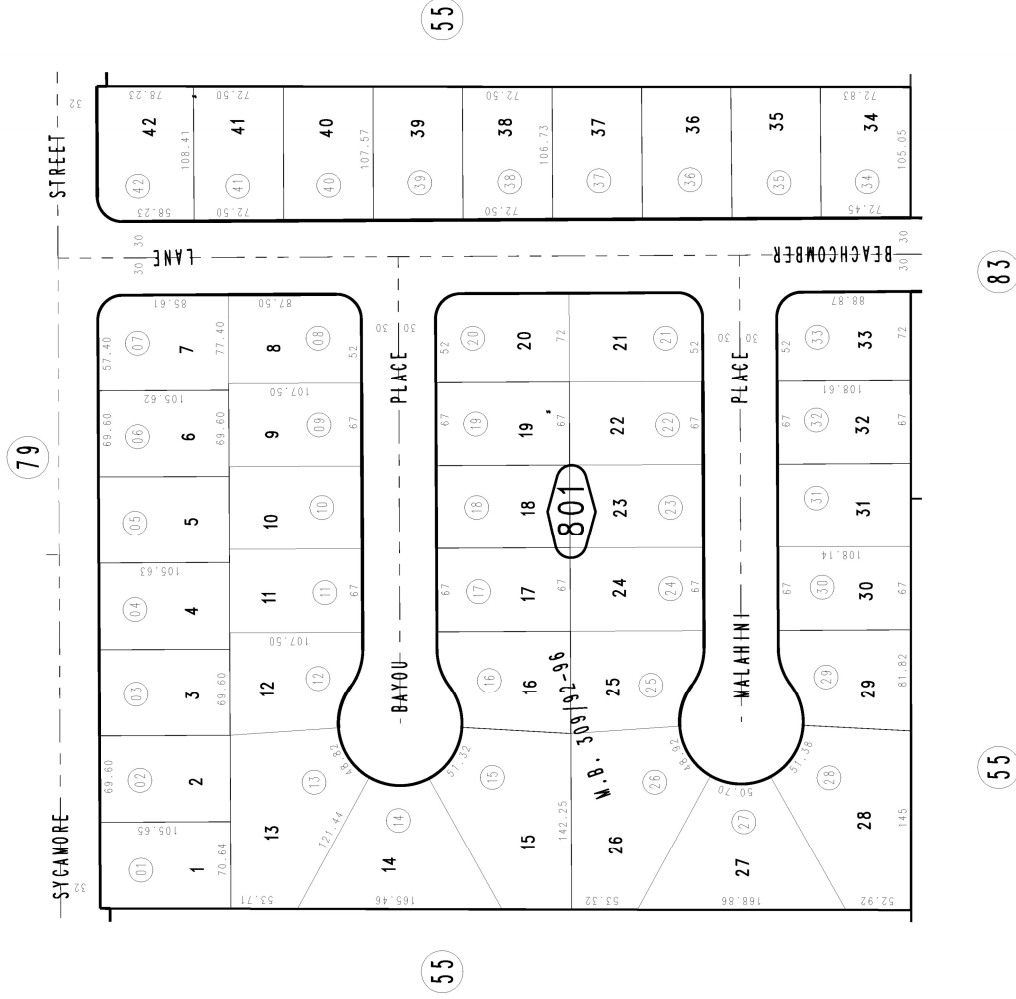
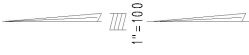
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Tract No. 16682, M.B. 309/92-96

City of Victorville
Tax Rate Area
12167

3071 - 80



Assessor's Map
Book 3071 Page 80
San Bernardino County

Ptn. S.W. 1/4, Sec. 3
T.4N., R.5W.

REVISED
03/24/09 LH

Exhibit D

Series 2015 Special Tax Bonds Debt Service Schedule

**Hesperia Unified School District
Community Facilities District No. 2013-1
Series 2015 Special Tax Bonds**

Period	Series 2015 Special Tax Bonds		
	Principal	Interest	Debt Service
9/1/2015	\$0.00	\$29,384.90	\$29,384.90
9/1/2016	25,000.00	91,987.50	\$116,987.50
9/1/2017	25,000.00	91,487.50	\$116,487.50
9/1/2018	70,000.00	90,987.50	\$160,987.50
9/1/2019	70,000.00	89,587.50	\$159,587.50
9/1/2020	70,000.00	88,187.50	\$158,187.50
9/1/2021	75,000.00	86,787.50	\$161,787.50
9/1/2022	75,000.00	85,100.00	\$160,100.00
9/1/2023	80,000.00	83,225.00	\$163,225.00
9/1/2024	75,000.00	81,225.00	\$156,225.00
9/1/2025	80,000.00	78,975.00	\$158,975.00
9/1/2026	80,000.00	76,575.00	\$156,575.00
9/1/2027	85,000.00	74,175.00	\$159,175.00
9/1/2028	85,000.00	71,412.50	\$156,412.50
9/1/2029	90,000.00	68,650.00	\$158,650.00
9/1/2030	95,000.00	65,612.50	\$160,612.50
9/1/2031	100,000.00	62,287.50	\$162,287.50
9/1/2032	100,000.00	58,537.50	\$158,537.50
9/1/2033	105,000.00	54,787.50	\$159,787.50
9/1/2034	105,000.00	50,850.00	\$155,850.00
9/1/2035	115,000.00	46,912.50	\$161,912.50
9/1/2036	115,000.00	42,600.00	\$157,600.00
9/1/2037	120,000.00	38,000.00	\$158,000.00
9/1/2038	125,000.00	33,200.00	\$158,200.00
9/1/2039	130,000.00	28,200.00	\$158,200.00
9/1/2040	135,000.00	23,000.00	\$158,000.00
9/1/2041	140,000.00	17,600.00	\$157,600.00
9/1/2042	145,000.00	12,000.00	\$157,000.00
9/1/2043	155,000.00	6,200.00	\$161,200.00
Total	\$2,670,000.00	\$1,727,534.90	\$4,397,534.90

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. 2013-1



Summary

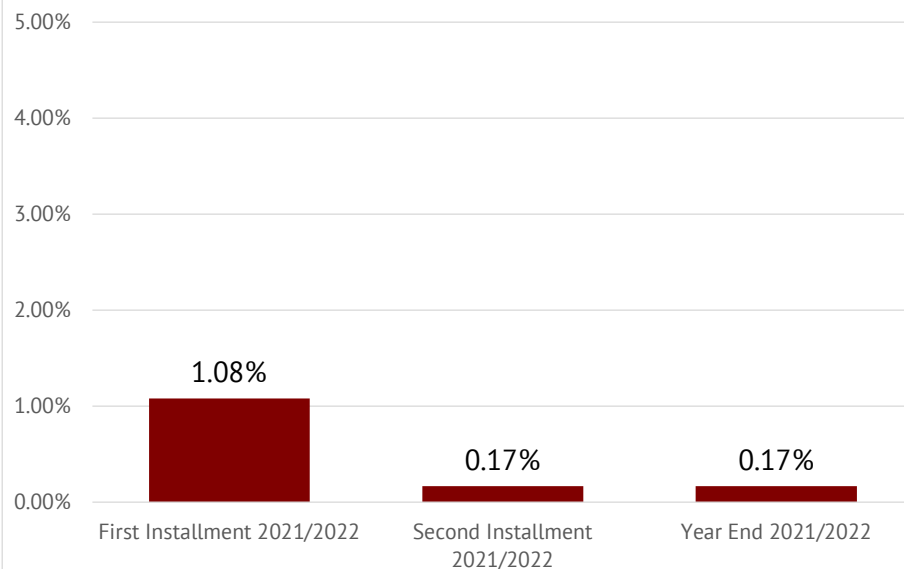
Year End

Total Taxes Due June 30, 2022	\$206,666.62
Amount Paid	\$206,322.02
Amount Remaining to be Collected	\$344.60
Number of Parcels Delinquent	1
Delinquency Rate	0.17%

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

Year End
Delinquency Rate Comparison



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	0
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. 2013-1



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	\$160,009.06	9	\$156,622.17	\$3,386.89	2.12%	\$533.60	0.33%
2017/2018	209,187.66	6	205,992.90	3,194.76	1.53%	789.14	0.38%
2018/2019	207,427.12	7	203,589.46	3,837.66	1.85%	910.05	0.44%
2019/2020	205,542.84	2	201,705.18	3,837.66	1.87%	0.00	0.00%
2020/2021	209,010.68	2	207,880.64	1,130.04	0.54%	0.00	0.00%
2021/2022	206,666.62	1	206,322.02	344.60	0.17%	344.60	0.17%

Historical Delinquency Rate

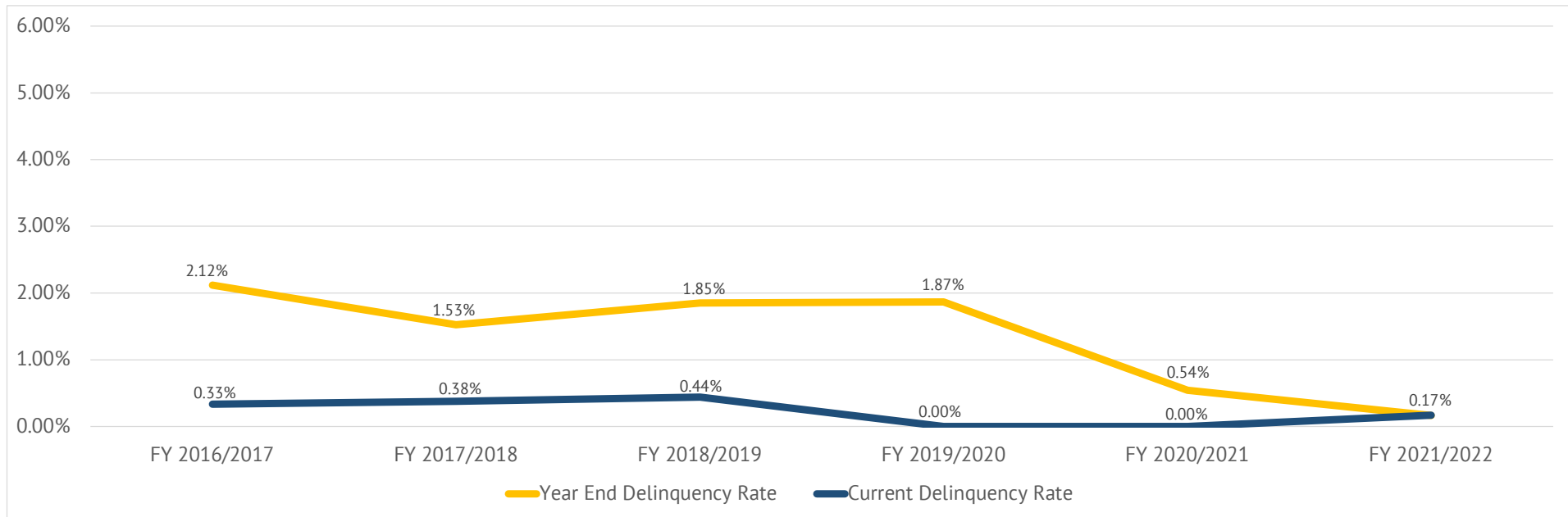


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 2013-1 (Series 2015 Special Tax Bonds)
Subfund: 6712127901 - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$689.83	\$928,869.11	\$0.00	(\$315,351.95)	(\$398,408.66)	\$215,798.33			BEGINNING BALANCE
07-31-2021		\$626.39				\$216,424.72		Deposit	Special Tax Deposit
08-02-2021	\$7.34					\$216,432.06		Interest	Interest Earnings
08-26-2021				(\$43,393.49)		\$173,038.57		Transfer Out	To 6712127903
08-26-2021				(\$75,000.00)		\$98,038.57		Transfer Out	To 6712127904
09-01-2021	\$0.24					\$98,038.81		Interest	Interest Earnings
09-01-2021	\$0.79					\$98,039.60		Interest	Interest Earnings
10-01-2021	\$0.40					\$98,040.00		Interest	Interest Earnings
11-01-2021	\$0.42					\$98,040.42		Interest	Interest Earnings
11-16-2021		\$18,209.01				\$116,249.43		Deposit	Special Tax Deposit
11-29-2021		\$5,930.85				\$122,180.28		Deposit	Special Tax Deposit
12-01-2021	\$0.44					\$122,180.72		Interest	Interest Earnings
12-21-2021		\$87,331.30				\$209,512.02		Deposit	Special Tax Deposit
12-21-2021					(\$98,038.57)	\$111,473.45	Hesperia USD	Construction Costs	Dm Cfd 2013-1 Excess Special Taxes
01-03-2022	\$0.50					\$111,473.95		Interest	Interest Earnings
01-10-2022		\$1,316.81				\$112,790.76		Deposit	Special Tax Deposit
01-19-2022		\$293.83				\$113,084.59		Deposit	Special Tax Deposit
02-01-2022	\$0.48					\$113,085.07		Interest	Interest Earnings
02-10-2022		\$1,018.80				\$114,103.87		Deposit	Special Tax Deposit
02-28-2022				(\$42,507.75)		\$71,596.12		Transfer Out	Transfer To Interest Fund 6712127903
03-01-2022	\$0.43					\$71,596.55		Interest	Interest Earnings
03-03-2022		\$2,941.84				\$74,538.39		Deposit	Special Tax Deposit
03-31-2022		\$4,935.57				\$79,473.96		Deposit	Special Tax Deposit
04-01-2022	\$0.32					\$79,474.28		Interest	Interest Earnings
04-20-2022		\$83,837.52				\$163,311.80		Deposit	Special Tax Deposit
05-02-2022	\$0.45					\$163,312.25		Interest	Interest Earnings
05-06-2022		\$1,857.27				\$165,169.52		Deposit	Special Tax Deposit
06-01-2022	\$0.70					\$165,170.22		Interest	Interest Earnings
	\$12.51	\$208,299.19	\$0.00	(\$160,901.24)	(\$98,038.57)	(\$50,628.11)			DATE RANGE BALANCE
Subfund Total	\$702.34	\$1,137,168.30	\$0.00	(\$476,253.19)	(\$496,447.23)	\$165,170.22	Total for 6712127901 - Special Tax Fund		

Subfund: 6712127903 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$0.49	\$268.64	\$176,106.13	\$0.00	(\$176,375.00)	\$0.26			BEGINNING BALANCE
08-26-2021			\$43,393.49			\$43,393.75		Transfer In	Transfer from Special Tax Fund 6712127901
09-01-2021					(\$43,393.75)	\$0.00	Certificate Investor	Debt Service	Debt Service Payment - Interest
09-01-2021	\$0.04					\$0.04		Interest	Interest Earnings
09-07-2021			\$38.80			\$38.84		Transfer In	Transfer from Reserve Fund (6712127905)
02-25-2022			\$3.41			\$42.25		Transfer In	Transfer From Reserve Fund 6712127905
02-28-2022			\$42,507.75			\$42,550.00		Transfer In	Transfer From Special Tax Fund 6712127901
03-01-2022					(\$42,550.00)	\$0.00	Certificate Investor	Debt Service Interest	Debt Service Interest
03-01-2022	\$0.01					\$0.01		Interest	Interest Earnings
	\$0.05	\$0.00	\$85,943.45	\$0.00	(\$85,943.75)	(\$0.25)			DATE RANGE BALANCE
Subfund Total	\$0.54	\$268.64	\$262,049.58	\$0.00	(\$262,318.75)	\$0.01	Total for 6712127903 - Interest Account		

Subfund: 6712127904 - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$0.00	\$0.00	\$140,000.00	\$0.00	(\$140,000.00)	\$0.00			BEGINNING BALANCE
08-26-2021			\$75,000.00			\$75,000.00		Transfer In	From 6712127901
09-01-2021					(\$75,000.00)	\$0.00	Certificate Investor	Debt Service	Debt Service Payment - Principal
09-01-2021	\$0.05					\$0.05		Interest	Interest Earnings
	\$0.05	\$0.00	\$75,000.00	\$0.00	(\$75,000.00)	\$0.05			DATE RANGE BALANCE
Subfund Total	\$0.05	\$0.00	\$215,000.00	\$0.00	(\$215,000.00)	\$0.05	Total for 6712127904 - Principal Account		

Subfund: 6712127905 - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$544.14	\$163,462.07	\$0.00	(\$754.18)	\$0.00	\$163,252.03			BEGINNING BALANCE
07-31-2021	\$5.37					\$163,257.40		Interest	Interest Earnings
08-02-2021	\$5.55					\$163,262.95		Interest	Interest Earnings
09-01-2021	\$0.18					\$163,263.13		Interest	Interest Earnings
09-01-2021	\$0.67					\$163,263.80		Interest	Interest Earnings
09-07-2021				(\$38.80)		\$163,225.00		Transfer Out	Transfer to Interest Account (6712127903)
10-01-2021	\$0.67					\$163,225.67		Interest	Interest Earnings
11-01-2021	\$0.69					\$163,226.36		Interest	Interest Earnings
12-01-2021	\$0.67					\$163,227.03		Interest	Interest Earnings

Subfund: 6712127905 - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
01-03-2022	\$0.69					\$163,227.72		Interest	Interest Earnings
02-01-2022	\$0.69					\$163,228.41		Interest	Interest Earnings
02-25-2022				(\$3.41)		\$163,225.00		Transfer Out	Transfer To Interest Fund 6712127903
03-01-2022	\$0.63					\$163,225.63		Interest	Interest Earnings
04-01-2022	\$0.69					\$163,226.32		Interest	Interest Earnings
05-02-2022	\$0.67					\$163,226.99		Interest	Interest Earnings
06-01-2022	\$0.69					\$163,227.68		Interest	Interest Earnings
	\$17.86	\$0.00	\$0.00	(\$42.21)	\$0.00	(\$24.35)			DATE RANGE BALANCE
Subfund Total	\$562.00	\$163,462.07	\$0.00	(\$796.39)	\$0.00	\$163,227.68	Total for 6712127905 - Reserve Fund		

Subfund: 6712127906 - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$128.13	\$41,879.06	\$0.00	\$0.00	(\$15,185.04)	\$26,822.15			BEGINNING BALANCE
07-31-2021	\$0.88					\$26,823.03		Interest	Interest Earnings
08-02-2021	\$0.91					\$26,823.94		Interest	Interest Earnings
09-01-2021	\$0.03					\$26,823.97		Interest	Interest Earnings
09-01-2021	\$0.11					\$26,824.08		Interest	Interest Earnings
10-01-2021	\$0.11					\$26,824.19		Interest	Interest Earnings
11-01-2021					(\$1,800.00)	\$25,024.19	Key Analytics	Professional/Consulting Services & Op. Exp.	Dm Invoice Oc 2021-509
11-01-2021	\$0.11					\$25,024.30		Interest	Interest Earnings
12-01-2021	\$0.10					\$25,024.40		Interest	Interest Earnings
01-03-2022	\$0.11					\$25,024.51		Interest	Interest Earnings
01-12-2022					(\$1,800.00)	\$23,224.51	Key Analytics	Professional/Consulting Services & Op. Exp.	Dm Invoice Oc 2022-065
02-01-2022	\$0.10					\$23,224.61		Interest	Interest Earnings
03-01-2022	\$0.09					\$23,224.70		Interest	Interest Earnings
04-01-2022	\$0.10					\$23,224.80		Interest	Interest Earnings
05-02-2022	\$0.10					\$23,224.90		Interest	Interest Earnings
06-01-2022	\$0.10					\$23,225.00		Interest	Interest Earnings
06-28-2022					(\$1,800.00)	\$21,425.00	Key Analytics	Professional/Consulting Services & Op. Exp.	Invoice Oc 2022-292
	\$2.85	\$0.00	\$0.00	\$0.00	(\$5,400.00)	(\$5,397.15)			DATE RANGE BALANCE
Subfund Total	\$130.98	\$41,879.06	\$0.00	\$0.00	(\$20,585.04)	\$21,425.00	Total for 6712127906 - Administrative Expense Fund		

Subfund: 6712127910 - School Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$4.02	\$1,471.58	\$0.00	\$0.00	\$0.00	\$1,475.60			BEGINNING BALANCE
07-31-2021	\$0.05					\$1,475.65		Interest	Interest Earnings
08-02-2021	\$0.05					\$1,475.70		Interest	Interest Earnings
09-01-2021	\$0.01					\$1,475.71		Interest	Interest Earnings
10-01-2021	\$0.01					\$1,475.72		Interest	Interest Earnings
11-01-2021	\$0.01					\$1,475.73		Interest	Interest Earnings
12-01-2021	\$0.01					\$1,475.74		Interest	Interest Earnings
01-03-2022	\$0.01					\$1,475.75		Interest	Interest Earnings
02-01-2022	\$0.01					\$1,475.76		Interest	Interest Earnings
03-01-2022	\$0.01					\$1,475.77		Interest	Interest Earnings
04-01-2022	\$0.01					\$1,475.78		Interest	Interest Earnings
05-02-2022	\$0.01					\$1,475.79		Interest	Interest Earnings
06-01-2022	\$0.01					\$1,475.80		Interest	Interest Earnings
	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.20			DATE RANGE BALANCE
Subfund Total	\$4.22	\$1,471.58	\$0.00	\$0.00	\$0.00	\$1,475.80	Total for 6712127910 - School Construction Fund		
Fund Total	\$1,400.13	\$1,344,249.65	\$477,049.58	(\$477,049.58)	(\$994,351.02)	\$351,298.76	Total for CFD No. 2013-1 (Series 2015 Special Tax Bonds)		
Grand Total	\$1,400.13	\$1,344,249.65	\$477,049.58	(\$477,049.58)	(\$994,351.02)	\$351,298.76	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2022/2023

Hesperia Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15973	1	3071-751-01-0000	\$669.98
15973	2	3071-751-02-0000	\$530.64
15973	3	3071-751-03-0000	\$441.44
15973	4	3071-751-04-0000	\$669.98
15973	5	3071-751-05-0000	\$530.64
15973	6	3071-751-06-0000	\$669.98
15973	7	3071-751-07-0000	\$441.44
15973	8	3071-751-08-0000	\$530.64
15973	9	3071-751-09-0000	\$669.98
15973	10	3071-751-10-0000	\$441.44
15973	11	3071-751-11-0000	\$669.98
15973	12	3071-751-12-0000	\$530.64
15973	13	3071-751-13-0000	\$669.98
15973	14	3071-751-14-0000	\$530.64
15973	15	3071-751-15-0000	\$669.98
15973	16	3071-751-16-0000	\$530.64
15973	17	3071-751-17-0000	\$669.98
15973	18	3071-751-18-0000	\$441.44
15973	19	3071-751-19-0000	\$669.98
15973	20	3071-751-20-0000	\$441.44
15973	21	3071-751-21-0000	\$669.98
15973	22	3071-751-22-0000	\$441.44
15973	23	3071-751-23-0000	\$669.98
15973	24	3071-751-24-0000	\$530.64
15973	25	3071-751-25-0000	\$669.98
15973	26	3071-751-26-0000	\$441.44
15973	27	3071-751-27-0000	\$530.64
15973	28	3071-751-28-0000	\$441.44
15973	29	3071-751-29-0000	\$669.98
15973	30	3071-751-30-0000	\$530.64
15973	31	3071-751-31-0000	\$669.98
15973	32	3071-751-32-0000	\$530.64
15973	33	3071-751-33-0000	\$669.98
15973	34	3071-751-34-0000	\$530.64
15973	35	3071-751-35-0000	\$669.98
15973	36	3071-751-36-0000	\$530.64
15973	37	3071-751-37-0000	\$669.98
15973	38	3071-751-38-0000	\$530.64
15973	39	3071-751-39-0000	\$669.98
15973	40	3071-751-40-0000	\$441.44
15973	41	3071-751-41-0000	\$669.98
15973	42	3071-751-42-0000	\$530.64
15973	43	3071-751-43-0000	\$669.98
15973	44	3071-751-44-0000	\$441.44

Hesperia Unified School District
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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15973	45	3071-751-45-0000	\$530.64
15973	46	3071-751-46-0000	\$669.98
15973	47	3071-751-47-0000	\$530.64
15973	48	3071-751-48-0000	\$669.98
15973	49	3071-751-49-0000	\$669.98
15973	50	3071-751-50-0000	\$530.64
15973	51	3071-751-51-0000	\$441.44
15973	52	3071-751-52-0000	\$669.98
15973	53	3071-751-53-0000	\$530.64
15973	54	3071-751-54-0000	\$669.98
15973	55	3071-751-55-0000	\$669.98
15973	56	3071-751-56-0000	\$530.64
15973	57	3071-751-57-0000	\$669.98
15973	58	3071-751-58-0000	\$669.98
15973	59	3071-751-59-0000	\$530.64
15973	60	3071-751-60-0000	\$669.98
15973	61	3071-751-61-0000	\$530.64
15973	62	3071-751-62-0000	\$441.44
15973	63	3071-751-63-0000	\$669.98
15973	64	3071-761-01-0000	\$441.44
15973	65	3071-761-02-0000	\$669.98
15973	66	3071-761-03-0000	\$530.64
15973	67	3071-761-04-0000	\$669.98
15973	68	3071-761-05-0000	\$530.64
15973	69	3071-761-06-0000	\$530.64
15973	70	3071-761-07-0000	\$669.98
15973	71	3071-761-08-0000	\$669.98
15973	72	3071-761-09-0000	\$441.44
15973	73	3071-761-10-0000	\$669.98
15973	74	3071-761-11-0000	\$530.64
15973	75	3071-761-12-0000	\$669.98
15973	76	3071-761-13-0000	\$530.64
15973	77	3071-761-14-0000	\$669.98
15973	78	3071-761-15-0000	\$669.98
15973	79	3071-761-16-0000	\$441.44
15973	80	3071-761-17-0000	\$669.98
15973	81	3071-761-18-0000	\$530.64
15973	82	3071-761-19-0000	\$669.98
15973	83	3071-761-20-0000	\$530.64
15973	84	3071-761-21-0000	\$669.98
15973	85	3071-761-22-0000	\$669.98
15973	86	3071-761-23-0000	\$530.64
15973	87	3071-761-24-0000	\$669.98
15973	88	3071-761-25-0000	\$669.98

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15973	89	3071-761-26-0000	\$530.64
15973	90	3071-761-27-0000	\$669.98
15973	91	3071-761-28-0000	\$530.64
15973	92	3071-761-29-0000	\$669.98
15973	93	3071-761-30-0000	\$530.64
15973	94	3071-761-31-0000	\$669.98
15973	95	3071-761-32-0000	\$441.44
15973	96	3071-761-33-0000	\$669.98
15973	97	3071-761-34-0000	\$530.64
15973	98	3071-761-35-0000	\$669.98
15973	99	3071-761-36-0000	\$441.44
15973	100	3071-762-01-0000	\$530.64
15973	101	3071-762-02-0000	\$669.98
15973	102	3071-762-03-0000	\$530.64
15973	103	3071-762-04-0000	\$669.98
15973	104	3071-762-05-0000	\$441.44
15973	105	3071-762-06-0000	\$669.98
15973	106	3071-762-07-0000	\$669.98
15973	107	3071-762-08-0000	\$669.98
15973	108	3071-762-09-0000	\$669.98
15973	109	3071-762-10-0000	\$530.64
15973	110	3071-762-11-0000	\$669.98
15973	111	3071-762-12-0000	\$530.64
15973	112	3071-762-13-0000	\$441.44
15973	114	3071-762-15-0000	\$669.98
15973	115	3071-762-16-0000	\$530.64
15973	116	3071-762-17-0000	\$669.98
15973	117	3071-762-18-0000	\$669.98
16242	1	3071-771-01-0000	\$755.88
16242	2	3071-771-02-0000	\$699.36
16242	3	3071-771-03-0000	\$755.88
16242	4	3071-771-04-0000	\$699.36
16242	5	3071-771-05-0000	\$755.88
16242	6	3071-771-06-0000	\$596.00
16242	7	3071-771-07-0000	\$755.88
16242	8	3071-771-08-0000	\$699.36
16242	9	3071-771-09-0000	\$755.88
16242	10	3071-771-10-0000	\$596.00
16242	11	3071-771-11-0000	\$699.36
16242	12	3071-771-12-0000	\$755.88
16242	13	3071-771-13-0000	\$596.00
16242	14	3071-771-14-0000	\$755.88
16242	15	3071-771-15-0000	\$596.00
16242	17	3071-771-17-0000	\$755.88

Hesperia Unified School District
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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16242	18	3071-771-18-0000	\$699.36
16242	19	3071-771-19-0000	\$596.00
16242	20	3071-771-20-0000	\$699.36
16242	21	3071-771-21-0000	\$699.36
16242	22	3071-771-22-0000	\$755.88
16242	23	3071-771-23-0000	\$699.36
16242	24	3071-771-24-0000	\$755.88
16242	25	3071-771-25-0000	\$699.36
16242	26	3071-771-26-0000	\$596.00
16242	27	3071-771-27-0000	\$699.36
16242	28	3071-771-28-0000	\$596.00
16242	29	3071-771-29-0000	\$755.88
16242	30	3071-771-30-0000	\$699.36
16242	31	3071-771-31-0000	\$755.88
16242	32	3071-771-32-0000	\$699.36
16242	33	3071-771-33-0000	\$755.88
16242	34	3071-771-34-0000	\$755.88
16242	35	3071-771-35-0000	\$699.36
16242	36	3071-771-36-0000	\$755.88
16242	37	3071-771-37-0000	\$699.36
16242	38	3071-771-38-0000	\$699.36
16242	39	3071-771-39-0000	\$755.88
16242	40	3071-771-40-0000	\$699.36
16242	41	3071-771-41-0000	\$699.36
16242	42	3071-771-42-0000	\$755.88
16242	43	3071-771-43-0000	\$699.36
16242	44	3071-771-44-0000	\$699.36
16242	45	3071-771-45-0000	\$755.88
16242	46	3071-771-46-0000	\$755.88
16242	47	3071-771-47-0000	\$596.00
16242	66	3071-781-01-0000	\$596.00
16242	67	3071-781-02-0000	\$755.88
16242	68	3071-781-03-0000	\$699.36
16242	69	3071-781-04-0000	\$755.88
16242	70	3071-781-05-0000	\$699.36
16242	71	3071-781-06-0000	\$596.00
16242	72	3071-781-07-0000	\$596.00
16242	73	3071-781-08-0000	\$596.00
16242	74	3071-781-09-0000	\$800.70
16242	75	3071-781-10-0000	\$699.36
16242	76	3071-781-11-0000	\$755.88
16242	77	3071-781-12-0000	\$699.36
16242	78	3071-781-13-0000	\$800.70
16242	79	3071-781-14-0000	\$699.36

Hesperia Unified School District
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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16242	80	3071-781-15-0000	\$699.36
16242	81	3071-781-16-0000	\$755.88
16242	82	3071-781-17-0000	\$699.36
16242	83	3071-781-18-0000	\$596.00
16242	84	3071-781-19-0000	\$699.36
16242	85	3071-781-20-0000	\$699.36
16242	86	3071-781-21-0000	\$800.70
16242	87	3071-781-22-0000	\$699.36
16242	88	3071-781-23-0000	\$755.88
16242	89	3071-781-24-0000	\$699.36
16242	90	3071-781-25-0000	\$755.88
16242	91	3071-781-26-0000	\$699.36
16242	92	3071-781-27-0000	\$800.70
16242	93	3071-781-28-0000	\$755.88
16242	120	3071-781-29-0000	\$755.88
16242	121	3071-781-30-0000	\$699.36
16242	122	3071-781-31-0000	\$699.36
16242	123	3071-781-32-0000	\$800.70
16242	124	3071-781-33-0000	\$699.36
16242	125	3071-781-34-0000	\$596.00
16242	126	3071-781-35-0000	\$596.00
16242	127	3071-781-36-0000	\$596.00
16242	128	3071-781-37-0000	\$699.36
16242	129	3071-781-38-0000	\$755.88
16242	130	3071-781-39-0000	\$699.36
16242	131	3071-781-40-0000	\$699.36
16242	132	3071-781-41-0000	\$755.88
16242	133	3071-781-42-0000	\$699.36
16242	134	3071-781-43-0000	\$699.36
16242	135	3071-781-44-0000	\$755.88
16242	136	3071-781-45-0000	\$699.36
16242	137	3071-781-46-0000	\$699.36
16242	138	3071-781-47-0000	\$755.88
16242	139	3071-781-48-0000	\$699.36
16242	140	3071-781-49-0000	\$596.00
16242	141	3071-781-50-0000	\$596.00
16242	142	3071-781-51-0000	\$699.36
16242	143	3071-781-52-0000	\$699.36
16242	144	3071-781-53-0000	\$800.70
16242	145	3071-781-54-0000	\$699.36
16242	146	3071-781-55-0000	\$699.36
16242	147	3071-781-56-0000	\$755.88
16242	148	3071-781-57-0000	\$699.36
16242	149	3071-781-58-0000	\$699.36

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16242	150	3071-781-59-0000	\$596.00
16242	151	3071-781-60-0000	\$699.36
16242	152	3071-781-61-0000	\$699.36
16242	153	3071-781-62-0000	\$596.00
16242	154	3071-781-63-0000	\$699.36
16242	48	3071-791-01-0000	\$800.70
16242	49	3071-791-02-0000	\$800.70
16242	50	3071-791-03-0000	\$699.36
16242	51	3071-791-04-0000	\$755.88
16242	52	3071-791-05-0000	\$800.70
16242	53	3071-791-06-0000	\$699.36
16242	54	3071-791-07-0000	\$755.88
16242	55	3071-791-08-0000	\$800.70
16242	56	3071-791-09-0000	\$699.36
16242	57	3071-791-10-0000	\$755.88
16242	58	3071-791-11-0000	\$800.70
16242	59	3071-791-12-0000	\$699.36
16242	60	3071-791-13-0000	\$596.00
16242	61	3071-791-14-0000	\$596.00
16242	62	3071-791-15-0000	\$596.00
16242	63	3071-791-16-0000	\$699.36
16242	64	3071-791-17-0000	\$800.70
16242	65	3071-791-18-0000	\$755.88
16242	94	3071-791-19-0000	\$800.70
16242	95	3071-791-20-0000	\$669.98
16242	96	3071-791-21-0000	\$596.00
16242	97	3071-791-22-0000	\$699.36
16242	98	3071-791-23-0000	\$755.88
16242	99	3071-791-24-0000	\$800.70
16242	100	3071-791-25-0000	\$699.36
16242	101	3071-791-26-0000	\$755.88
16242	102	3071-791-27-0000	\$596.00
16242	103	3071-791-28-0000	\$800.70
16242	104	3071-791-29-0000	\$699.36
16242	105	3071-791-30-0000	\$800.70
16242	106	3071-791-31-0000	\$800.70
16242	107	3071-791-32-0000	\$699.36
16242	108	3071-791-33-0000	\$800.70
16242	109	3071-791-34-0000	\$699.36
16242	110	3071-791-35-0000	\$800.70
16242	111	3071-791-36-0000	\$699.36
16242	112	3071-791-37-0000	\$596.00
16242	113	3071-791-38-0000	\$596.00
16242	114	3071-791-39-0000	\$699.36

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16242	115	3071-791-40-0000	\$755.88
16242	116	3071-791-41-0000	\$699.36
16242	117	3071-791-42-0000	\$800.70
16242	118	3071-791-43-0000	\$755.88
16242	119	3071-791-44-0000	\$800.70
16242	155	3071-791-45-0000	\$699.36
16242	156	3071-791-46-0000	\$596.00
16242	157	3071-791-47-0000	\$699.36
16242	158	3071-791-48-0000	\$800.70
16682	1	3071-801-01-0000	\$699.36
16682	2	3071-801-02-0000	\$755.88
16682	3	3071-801-03-0000	\$596.00
16682	4	3071-801-04-0000	\$699.36
16682	5	3071-801-05-0000	\$755.88
16682	6	3071-801-06-0000	\$699.36
16682	7	3071-801-07-0000	\$800.70
16682	8	3071-801-08-0000	\$699.36
16682	9	3071-801-09-0000	\$755.88
16682	10	3071-801-10-0000	\$699.36
16682	11	3071-801-11-0000	\$800.70
16682	12	3071-801-12-0000	\$699.36
16682	13	3071-801-13-0000	\$596.00
16682	14	3071-801-14-0000	\$699.36
16682	15	3071-801-15-0000	\$800.70
16682	16	3071-801-16-0000	\$596.00
16682	17	3071-801-17-0000	\$699.36
16682	18	3071-801-18-0000	\$755.88
16682	19	3071-801-19-0000	\$699.36
16682	20	3071-801-20-0000	\$800.70
16682	21	3071-801-21-0000	\$699.36
16682	22	3071-801-22-0000	\$800.70
16682	23	3071-801-23-0000	\$699.36
16682	24	3071-801-24-0000	\$755.88
16682	25	3071-801-25-0000	\$699.36
16682	26	3071-801-26-0000	\$800.70
16682	27	3071-801-27-0000	\$699.36
16682	28	3071-801-28-0000	\$800.70
16682	29	3071-801-29-0000	\$596.00
16682	30	3071-801-30-0000	\$699.36
16682	31	3071-801-31-0000	\$755.88
16682	32	3071-801-32-0000	\$699.36
16682	33	3071-801-33-0000	\$800.70
16682	34	3071-801-34-0000	\$800.70
16682	35	3071-801-35-0000	\$699.36

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16682	36	3071-801-36-0000	\$755.88
16682	37	3071-801-37-0000	\$596.00
16682	38	3071-801-38-0000	\$800.70
16682	39	3071-801-39-0000	\$699.36
16682	40	3071-801-40-0000	\$800.70
16682	41	3071-801-41-0000	\$699.36
16682	42	3071-801-42-0000	\$596.00

Total Parcels	315
Total Taxable Parcels	315
Total Assigned Special Tax	\$209,710.18