

Community Facilities District No. 2015-1

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

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

Table of Contents

Introduction	1
I. CFD Background	3
A. Location	3
B. Formation	3
II. Fiscal Year 2021/2022 Annual Special Tax	5
A. Special Tax Levy	5
B. Annual Special Tax Collections and Delinquencies	6
III. Senate Bill 165	7
A. Authorized Facilities	7
B. Special Taxes	9
IV. Special Tax Requirement	10
A. Special Tax Requirement	10
B. Administrative Expense Budget	11
V. Special Tax Classification	12
A. Developed Property	12
VI. Fiscal Year 2022/2023 Special Tax Levy	14

Exhibit A – Rate and Method of Apportionment

Exhibit B – CFD Boundary Map

Exhibit C – Assessor’s Parcel Maps

Exhibit D – Delinquent Annual Special Tax Report

Exhibit E – Summary of Transactions for Fiscal Agent Accounts

Exhibit F – Annual Special Tax Roll for Fiscal Year 2022/2023

Introduction

Community Facilities District No. 2015-1 (“CFD No. 2015-1”) 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. 2015-1 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. 2015-1 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 Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 2015-1 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 – Senate Bill 165

Section III 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. 2015-1 for Fiscal Year 2021/2022.

Section IV – Special Tax Requirement

Section IV calculates the Special Tax Requirement based on the obligations of CFD No. 2015-1 for Fiscal Year 2022/2023.

Section V – Special Tax Classification

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 2015-1.

Section VI – Fiscal Year 2022/2023 Special Tax Levy

Section VI 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. 2015-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2015-1 is located between Eucalyptus Street and Mesa 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 117.5 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. 2015-1 was formed and established by the School District on January 20, 2015, 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. 2015-1, and a landowner election at which the qualified electors of CFD No. 2015-1 authorized CFD No. 2015-1 to incur bonded indebtedness in an amount not to exceed \$20,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2015-1 was also formed in connection with a School Facilities Mitigation Agreement, dated March 2, 2015 (the “Mitigation Agreement”), by and between the School District and Prime A Investments, LLC (“Owner”) The Agreement establishes (i) mitigation amounts to be paid which partially offsets the facility impacts on the School District of development in CFD No. 2015-1 and (ii) terms for the establishment of CFD No. 2015-1 and the issuance of Bonds by CFD No. 2015-1.

The table below provides information related to the formation of CFD No. 2015-1.

**Board Actions Related to
Formation of CFD No. 2015-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	January 20, 2015	2014/15-22
Resolution to Incur Bonded Indebtedness	January 20, 2015	2014/15-23
Resolution of Formation	March 2, 2015	2014/15-30
Resolution of Necessity	March 2, 2015	2014/15-31
Resolution Calling Election	March 2, 2015	2014/15-32
Ordinance Levying Special Taxes	April 6, 2015	2014/15-1

A Notice of Special Tax Lien was recorded in the real property records of the County of San Bernardino ("County") on March 27, 2015 as Instrument No. 2015-0120123 on all property within CFD No. 2015-1.

II. Fiscal Year 2021/2022 Annual Special Tax

Each Fiscal Year, CFD No. 2015-1 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
< 2,200	23 Units	\$1,080.90 Per Unit	\$24,860.70
2,200 - 2,450	3 Units	\$1,178.78 Per Unit	3,536.34
2,451 - 2,850	16 Units	\$1,325.60 Per Unit	21,209.60
2,851 - 3,250	0 Units	\$0.00 Per Unit	0.00
> 3,250	0 Units	\$0.00 Per Unit	0.00
Undeveloped	109.642	\$0.00 Per Acre	0.00
Total	42 Units		\$49,606.64

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2015-1, as of June 30, 2022, for Fiscal Year 2021/2022 are summarized in the table below. A detailed listing of the Fiscal Year 2021/2022 Delinquent Annual Special Taxes, based on the year end collections is provided as Exhibit D.

CFD No. 2015-1 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
2021/2022	\$49,606.64	0	\$49,606.64	\$0.00	0.00%	\$0.00	0.00%

III. 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. 2015-1 can only be used to fund the “Authorized Facilities” as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention (“ROI”) to establish CFD No. 2015-1 which describes the Authorized Facilities.

“Facilities” means 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 District in order to directly or indirectly serve the student population to be generated as a result of development of the property within CFD No. 2015-1. Notwithstanding the foregoing, the special tax revenues of CFD No. 2015-1 and the proceeds of Bonds of CFD No. 2015-1 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. 2015-1, 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. 2015-1.

“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. 2015-1 and bond trustee(s) or fiscal agent(s) related to CFD No. 2015-1, and any such debt and all other incidental expenses.

The Facilities listed above are representative of the types of improvements to be furnished by CFD No. 2015-1. Addition, deletion, or modification of descriptions of Facilities may be made consistent with the requirements of the District, CFD No. 2015-1, and the Act.

B. Special Taxes

CFD No. 2015-1 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2015-1 within the Special Tax Custody Account. Exhibit E contains a detailed listing of the transactions within these funds for Fiscal Year 2021/2022.

Custody Account

Balance as of July 1, 2021		\$0.00
Accruals		\$49,066.65
Special Tax Deposits	\$49,066.04	
Investment Earnings	0.61	
Expenditures		(\$9,000.00)
Administrative Expenses	(\$9,000.00)	
Balance as of June 30, 2022		\$40,066.65

IV. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 2015-1 based on the financial obligations for Fiscal Year 2022/2023.

A. Special Tax Requirement

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

Special Tax Requirement for CFD No. 2015-1

Fiscal Year 2022/2023 Obligations		(\$144,390.84)
Administrative Expense Budget	(\$16,892.44)	
Direct Construction of Authorized Facilities	(127,498.40)	
Fiscal Year 2022/2023 Special Tax Requirement		\$144,390.84

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	\$1,758.57
Consultant/Trustee Expenses	10,000.00
County Tax Collection Fees	133.87
Contingency for Legal	5,000.00
Total Expenses	\$16,892.44

V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2015-1 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. 2015-1.

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**

Initial Tax Year	Land Use	Number of Units
2021/2022	Residential Property	42
2022/2023	Residential Property	80
Total		122

Building Permits have been issued for 122 Units by the City within CFD No. 2015-1. According to the County Assessor, 95.10 acres of Undeveloped Property is zoned for residential development within CFD No. 2015-1. At build out, CFD No. 2015-1 is expected to include approximately 500 residential Units. The table below summarizes the Special Tax classification for the Units within CFD No. 2015-1.

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

Tax Class/Land Use	Sq. Footage	Number of Units/Acres
1	2,200 Sq. Ft. or less	80 Units
2	2,201 Sq. Ft. - 2,450 Sq. Ft.	4 Units
3	2,451 Sq. Ft. - 2,850 Sq. Ft.	38 Units
4	2,851 Sq. Ft. - 3,250 Sq. Ft.	0 Units
5	3.251 Sq. Ft. or Greater	0 Units
<i>Developed Property</i>		<i>122 Units</i>
<i>Undeveloped Property</i>		<i>95.10 Acres</i>
Total		122 Units

VI. 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 Special Tax Requirement.

Based on the Special Tax Requirement listed in Section V, CFD No. 2015-1 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 D.

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. 2015-1 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	Total Assigned Annual Special Taxes
1	2,200 Sq. Ft. or less	80 Units	\$1,102.52 Per Unit	\$88,201.60
2	2,201 Sq. Ft. - 2,450 Sq. Ft.	4 Units	\$1,202.36 Per Unit	\$4,809.44
3	2,451 Sq. Ft. - 2,850 Sq. Ft.	38 Units	\$1,352.10 Per Unit	\$51,379.80
4	2,851 Sq. Ft. - 3,250 Sq. Ft.	0 Units	\$1,501.88 Per Unit	\$0.00
5	3,251 Sq. Ft. or Greater	0 Units	\$1,701.54 Per Unit	\$0.00
Developed Property		122 Units	N/A	\$144,390.84
Undeveloped Property		95.10 Acres	\$0.00 Per Acre	0.00
Total		122 Units		\$144,390.84

https://calschools.sharepoint.com/cfs/unregulated/hesperia/developer/revenue/cfd_admin/cfd_no_2015-1/fy_2223/hesperia_usd_cfd2015-1_fy20222023_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF
COMMUNITY FACILITIES DISTRICT NO. 2015-1
OF THE HESPERIA UNIFIED SCHOOL DISTRICT**

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels in Community Facilities District No. 2015-1 of the Hesperia Unified School District, a public school district organized and existing under the laws of the State of California ("School District") each Fiscal Year commencing in Fiscal Year 2015/2016, in an amount determined by the Board through the application of the Rate and Method of Apportionment of Special Taxes ("RMA") described herein. All of the real property within the District, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**SECTION A
DEFINITIONS**

For purposes of this RMA, the terms hereinafter set forth have the following meanings:

"Acreage" 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 Administrator may rely on the land area shown on the applicable Final Map.

"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 the District related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of the District, and reasonable costs otherwise incurred in order to carry out the authorized purposes of the District.

"Administrator" means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

"Assessor's Parcel" means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the District.

"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" 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 hereof.

"Board" means the Governing Board (Board of Trustees) of the School District, or its designee, in certain cases acting as the Legislative Body of the District.

"Bond Index" means the national Bond Buyer Revenue 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/or Standard & Poor's A+, as 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 (Tax) Certificate or other similar bond issuance document.

"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, to which the Special Taxes have been pledged for repayment.

"Building Square Footage" or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the building permit(s) for such Unit.

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

"City" means the City of Victorville, a political subdivision of the State of California.

"County" means the County of San Bernardino, a political subdivision of the State of California.

"Developed Property" means all Assessor's Parcels for which building permit(s) for one or more Units 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, as determined reasonably by the Administrator.

"District" means Community Facilities District No. 2015-1 of the School District.

"Exempt Property" means all Assessor's Parcels that are not classified as Developed Property.

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

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

"Lot" means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, which can be levied by the District in a given Fiscal Year on a given Assessor's Parcel.

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

"Prepayment Administrative Fees" means any fees or expenses of the School District or the District associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

"Prepayment Amount" means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel as described in Section G hereof.

"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 Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Administrator, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the most recently published Bond Index prior to Bond issuance.

"Reserve Fund Credit" means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment, no Reserve Fund Credit shall be given.

"School District" means the Hesperia Unified School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

"Special Tax" means any of the special taxes authorized to be levied by the District pursuant to the Act and this RMA.

"Unit" means each separate residential dwelling unit, including but not limited to a single family attached or detached unit, condominium, an apartment unit, mobile home, or otherwise, excluding hotel and motels.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2015/2016, all Assessor's Parcels within the District shall be classified as either Developed Property or Exempt Property. In addition, each Assessor's Parcel of Developed Property shall be further assigned to a Land Use Class, according to Table 1 below, based on the Building Square Footage of each Unit.

Table 1

Land Use Classification	
Land Use Class	Building Square Footage
1	< 2,200 BSF
2	2,200 – 2,450 BSF
3	2,451 – 2,850 BSF
4	2,851 – 3,250 BSF
5	> 3,250 BSF

SECTION C
MAXIMUM SPECIAL TAX RATE

Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be Assigned Annual Special Tax.

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

Developed Property

The Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property shall be determined by reference to Table 2 below, subject to increases as described below.

Table 2

Fiscal Year 2015/2016 Assigned Annual Special Taxes for Developed Property		
Land Use Class	Building Square Footage	Assigned Annual Special Tax Rate
1	< 2,200 BSF	\$959.82 per Unit
2	2,200 – 2,450 BSF	\$1,046.74 per Unit
3	2,451 – 2,850 BSF	\$1,177.10 per Unit
4	2,851 – 3,250 BSF	\$1,307.48 per Unit
5	> 3,250 BSF	\$1,481.30 per Unit

Each July 1, commencing July 1, 2016, the Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property shall be increased by two percent (2%) of the amount in effect the prior Fiscal Year.

SECTION E METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing Fiscal Year 2015/2016 and for each subsequent Fiscal Year, the Board shall levy Special Taxes on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

SECTION F PREPAYMENT OF SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

The Special Tax obligation of an Assessor's Parcel may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Special Tax shall provide the School District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

2. Special Tax Prepayment Calculation

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

3. Special Tax Prepayment Procedures and Limitations

With respect to any Assessor's Parcel for which the Special Tax obligation is prepaid, the Board shall indicate in the records of the District that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of the owner of such Assessor's Parcel to pay such Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Special Taxes that may be levied on Developed 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 Administrator.

SECTION G PARTIAL PREPAYMENT OF SPECIAL TAXES

1. Partial Prepayment Times and Conditions

The Special Tax obligation of Assessor's Parcels for which a building permit has been issued may be partially prepaid in increments of not less than ten (10) Units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcels at the time the Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Special Tax shall provide the District with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

2. Partial Prepayment Calculation

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

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the District shall indicate in the records of the District that there has been a partial prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Special Tax obligation and the partial release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Special Tax shall cease.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Special Taxes that may be levied on Developed 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 Administrator.

SECTION H SPECIAL TAX REMAINDER

In any Fiscal Year which the Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of school facilities and certain costs associated with the maintenance and operations of school facilities in accordance with the Act, the District proceedings and other applicable laws as determined by the Board.

SECTION I TERMINATION OF SPECIAL TAX

The Special Tax shall be levied for a term of three (3) Fiscal Years after the final maturity of the last series of Bonds, provided that the Special Tax shall not be levied later than Fiscal Year 2054/2055. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on the Bonds have been paid, (ii) all authorized facilities of the District have been acquired and all reimbursements have been paid, and (iii) all other obligations of the District have been paid or otherwise satisfied.

SECTION J APPEALS

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 Administrator to be received by the Administrator not later than six (6) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. In order to be considered sufficient, any notice 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 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. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the

appeal. 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 Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.

SECTION K MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

Exhibit B

CFD Boundary Map

**PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2015-1 OF THE
HESPERIA UNIFIED SCHOOL DISTRICT
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
20th day of January, 2015.

San M. R. Rouse
Clerk of the Board of Trustees of the
Hesperia Unified School District
State of California

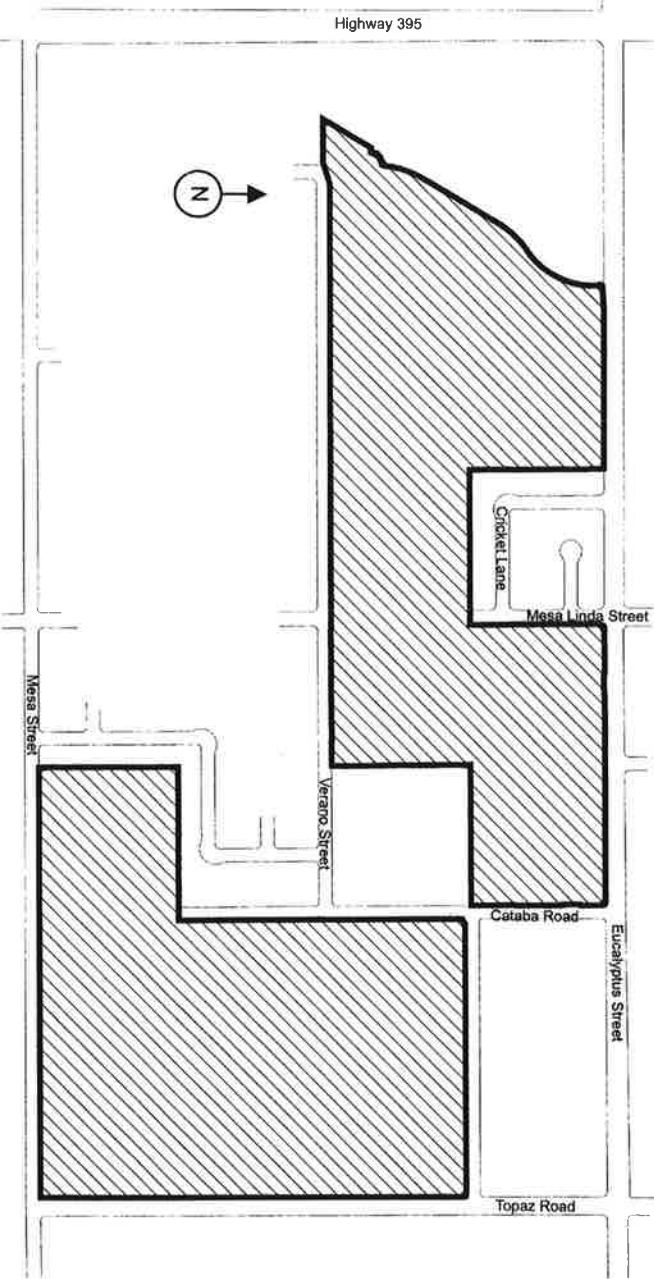
(2) I hereby certify that the within map showing the
proposed boundaries of Community Facilities
District No. 2015-1 of the Hesperia Unified School
District, County of San Bernardino, State of
California, was approved by the Board of Trustees
of the Hesperia Unified School District at a regular
meeting thereof, held on this 20th day of
January, 2015, by its Resolution No.
2014/15-24.

San M. R. Rouse
Clerk of the Board of Trustees of the
Hesperia Unified School District
State of California

San Bernardino County Recorder's Certificate
Filed this 3rd day of FEBRUARY,
2015 at the hour of 2:22 o'clock P.m.
in Book 86 of Maps of Assessment and
Community Facilities Districts at Page 42-43 and as
Instrument No. 2015-0093260 in the office of the
County Recorder in the County of San Bernardino, State
of California.

Sharon Oringer
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



 Boundaries of Community Facilities District No. 2015-1
See Exhibit A for Listing of Assessor Parcel Numbers

Legend

EXHIBIT "A"
PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2015-1 OF THE
HESPERIA UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

Assessor's Parcel Numbers:

3136-291-01-0000	3136-291-39-0000	3136-311-21-0000	3136-321-12-0000	3136-321-50-0000	3136-391-32-0000	3136-391-70-0000	3136-401-27-0000
3136-291-02-0000	3136-291-40-0000	3136-311-22-0000	3136-321-13-0000	3136-321-51-0000	3136-391-33-0000	3136-391-71-0000	3136-401-28-0000
3136-291-03-0000	3136-291-41-0000	3136-311-23-0000	3136-321-14-0000	3136-321-52-0000	3136-391-34-0000	3136-391-72-0000	3136-401-29-0000
3136-291-04-0000	3136-291-42-0000	3136-311-24-0000	3136-321-15-0000	3136-321-53-0000	3136-391-35-0000	3136-391-73-0000	3136-401-30-0000
3136-291-05-0000	3136-291-43-0000	3136-311-25-0000	3136-321-16-0000	3136-321-54-0000	3136-391-36-0000	3136-391-74-0000	3136-401-31-0000
3136-291-06-0000	3136-291-44-0000	3136-311-26-0000	3136-321-17-0000	3136-321-55-0000	3136-391-37-0000	3136-391-75-0000	3136-401-32-0000
3136-291-07-0000	3136-291-45-0000	3136-311-27-0000	3136-321-18-0000	3136-321-56-0000	3136-391-38-0000	3136-391-76-0000	3136-401-33-0000
3136-291-08-0000	3136-291-46-0000	3136-311-28-0000	3136-321-19-0000	3136-391-01-0000	3136-391-39-0000	3136-391-77-0000	3136-401-34-0000
3136-291-09-0000	3136-291-47-0000	3136-311-29-0000	3136-321-20-0000	3136-391-02-0000	3136-391-40-0000	3136-391-78-0000	3136-401-35-0000
3136-291-10-0000	3136-291-48-0000	3136-311-30-0000	3136-321-21-0000	3136-391-03-0000	3136-391-41-0000	3136-391-79-0000	3136-401-36-0000
3136-291-11-0000	3136-291-49-0000	3136-311-31-0000	3136-321-22-0000	3136-391-04-0000	3136-391-42-0000	3136-391-80-0000	3136-411-04-0000
3136-291-12-0000	3136-291-50-0000	3136-311-32-0000	3136-321-23-0000	3136-391-05-0000	3136-391-43-0000	3136-391-81-0000	3136-411-05-0000
3136-291-13-0000	3136-291-51-0000	3136-311-33-0000	3136-321-24-0000	3136-391-06-0000	3136-391-44-0000	3136-401-01-0000	3136-441-01-0000
3136-291-14-0000	3136-291-52-0000	3136-311-34-0000	3136-321-25-0000	3136-391-07-0000	3136-391-45-0000	3136-401-02-0000	3136-441-02-0000
3136-291-15-0000	3136-291-53-0000	3136-311-35-0000	3136-321-26-0000	3136-391-08-0000	3136-391-46-0000	3136-401-03-0000	
3136-291-16-0000	3136-291-54-0000	3136-311-36-0000	3136-321-27-0000	3136-391-09-0000	3136-391-47-0000	3136-401-04-0000	
3136-291-17-0000	3136-291-55-0000	3136-311-37-0000	3136-321-28-0000	3136-391-10-0000	3136-391-48-0000	3136-401-05-0000	
3136-291-18-0000	3136-291-56-0000	3136-311-38-0000	3136-321-29-0000	3136-391-11-0000	3136-391-49-0000	3136-401-06-0000	
3136-291-19-0000	3136-311-01-0000	3136-311-39-0000	3136-321-30-0000	3136-391-12-0000	3136-391-50-0000	3136-401-07-0000	
3136-291-20-0000	3136-311-02-0000	3136-311-40-0000	3136-321-31-0000	3136-391-13-0000	3136-391-51-0000	3136-401-08-0000	
3136-291-21-0000	3136-311-03-0000	3136-311-41-0000	3136-321-32-0000	3136-391-14-0000	3136-391-52-0000	3136-401-09-0000	
3136-291-22-0000	3136-311-04-0000	3136-311-42-0000	3136-321-33-0000	3136-391-15-0000	3136-391-53-0000	3136-401-10-0000	
3136-291-23-0000	3136-311-05-0000	3136-311-43-0000	3136-321-34-0000	3136-391-16-0000	3136-391-54-0000	3136-401-11-0000	
3136-291-24-0000	3136-311-06-0000	3136-311-44-0000	3136-321-35-0000	3136-391-17-0000	3136-391-55-0000	3136-401-12-0000	
3136-291-25-0000	3136-311-07-0000	3136-311-45-0000	3136-321-36-0000	3136-391-18-0000	3136-391-56-0000	3136-401-13-0000	
3136-291-26-0000	3136-311-08-0000	3136-311-46-0000	3136-321-37-0000	3136-391-19-0000	3136-391-57-0000	3136-401-14-0000	
3136-291-27-0000	3136-311-09-0000	3136-311-47-0000	3136-321-38-0000	3136-391-20-0000	3136-391-58-0000	3136-401-15-0000	
3136-291-28-0000	3136-311-10-0000	3136-321-01-0000	3136-321-39-0000	3136-391-21-0000	3136-391-59-0000	3136-401-16-0000	
3136-291-29-0000	3136-311-11-0000	3136-321-02-0000	3136-321-40-0000	3136-391-22-0000	3136-391-60-0000	3136-401-17-0000	
3136-291-30-0000	3136-311-12-0000	3136-321-03-0000	3136-321-41-0000	3136-391-23-0000	3136-391-61-0000	3136-401-18-0000	
3136-291-31-0000	3136-311-13-0000	3136-321-04-0000	3136-321-42-0000	3136-391-24-0000	3136-391-62-0000	3136-401-19-0000	
3136-291-32-0000	3136-311-14-0000	3136-321-05-0000	3136-321-43-0000	3136-391-25-0000	3136-391-63-0000	3136-401-20-0000	
3136-291-33-0000	3136-311-15-0000	3136-321-06-0000	3136-321-44-0000	3136-391-26-0000	3136-391-64-0000	3136-401-21-0000	
3136-291-34-0000	3136-311-16-0000	3136-321-07-0000	3136-321-45-0000	3136-391-27-0000	3136-391-65-0000	3136-401-22-0000	
3136-291-35-0000	3136-311-17-0000	3136-321-08-0000	3136-321-46-0000	3136-391-28-0000	3136-391-66-0000	3136-401-23-0000	
3136-291-36-0000	3136-311-18-0000	3136-321-09-0000	3136-321-47-0000	3136-391-29-0000	3136-391-67-0000	3136-401-24-0000	
3136-291-37-0000	3136-311-19-0000	3136-321-10-0000	3136-321-48-0000	3136-391-30-0000	3136-391-68-0000	3136-401-25-0000	
3136-291-38-0000	3136-311-20-0000	3136-321-11-0000	3136-321-49-0000	3136-391-31-0000	3136-391-69-0000	3136-401-26-0000	

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:
Dolinka Group LLC

Exhibit C

Assessor's Parcel Maps

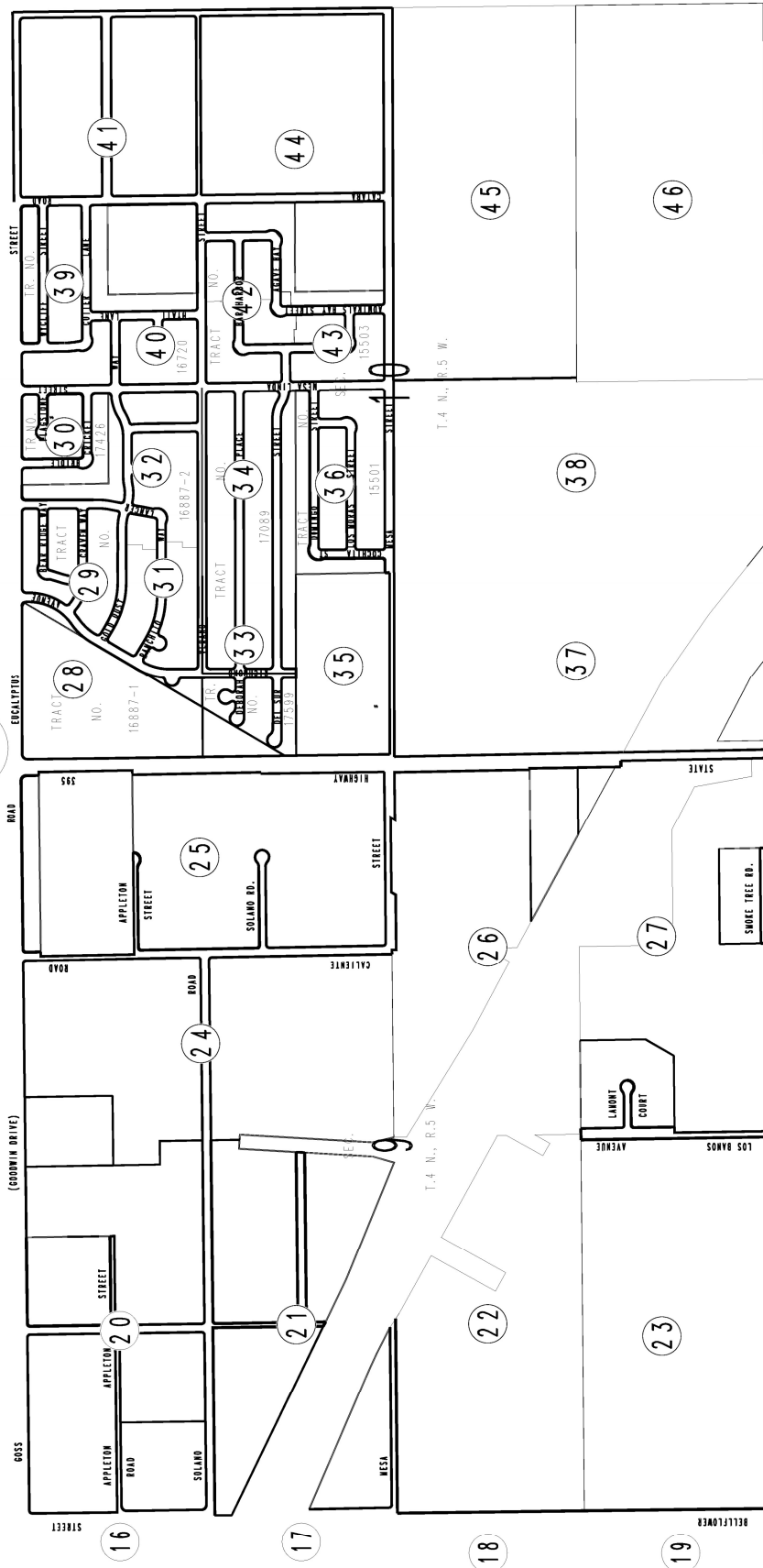
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



INDEX MAP
BOOK 3136
HESPERIA/SNOWLINE JOINT UNIFIED

1"=800'

BK.
3071



BK.
0405

BK.
3064

REVISED

Assessor's Index Map
Book 3136
San Bernardino County

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

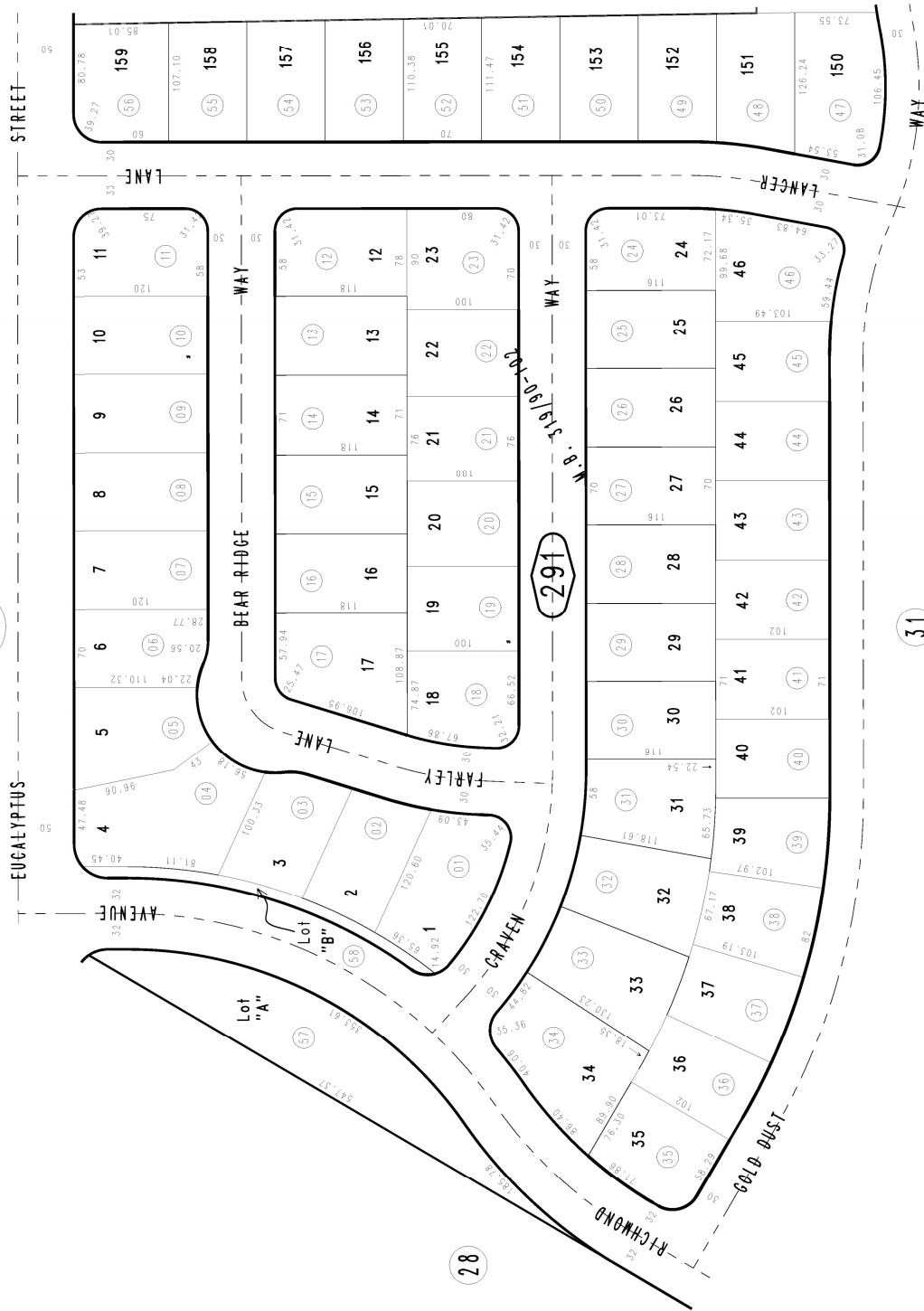


Ptn. Tract No. 16887-2, M.B. 319/90-102

3071
56

City of Victorville
Tax Rate Area
12167

3136 - 29



REVISED

Assessor's Map
Book 3136 Page 29
San Bernardino County

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

APRIL 2009 KC

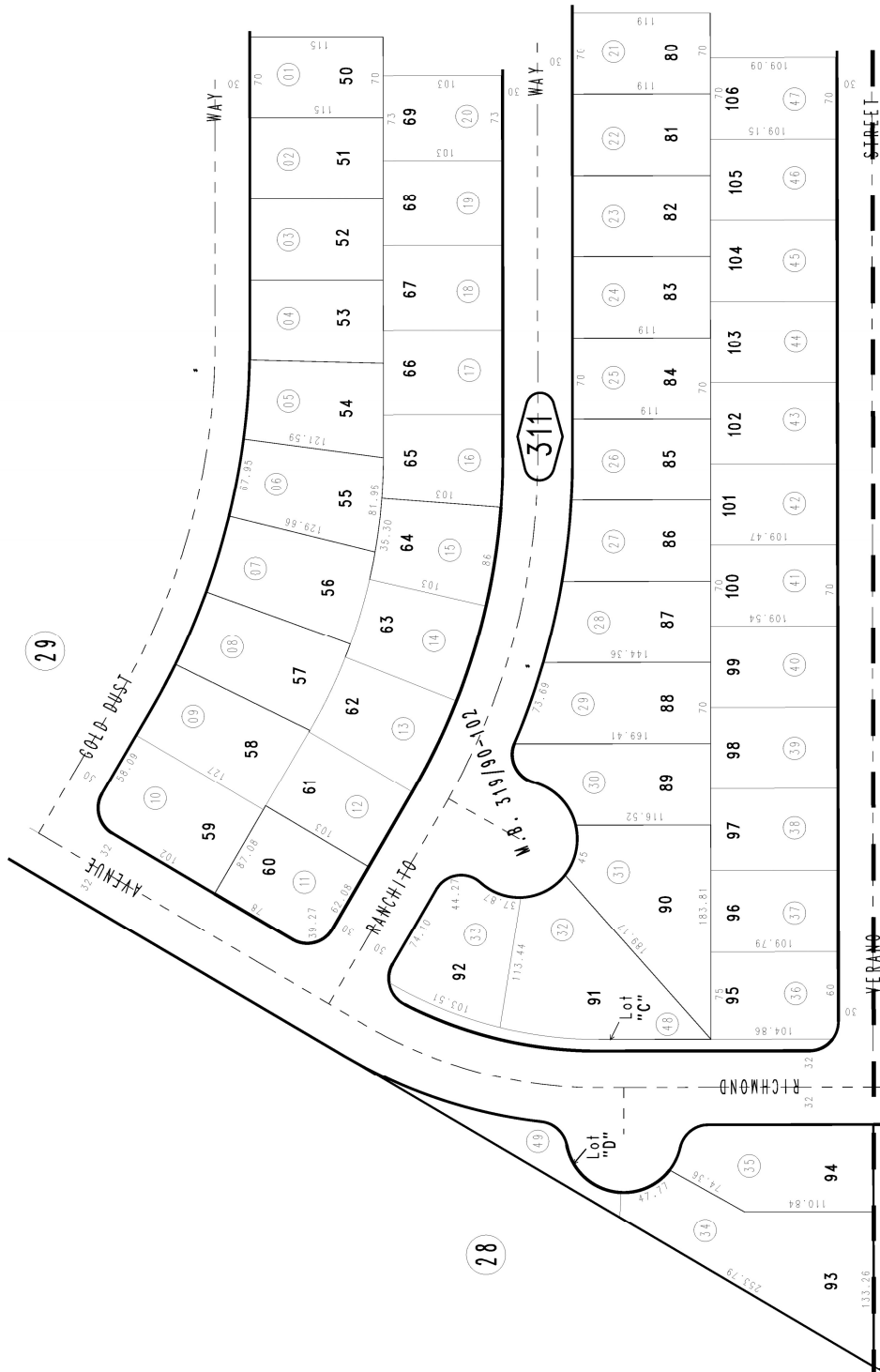
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No.16887-2, M.B. 319/90-102

City of Victorville
Tax Rate Area
12167

3136 - 31



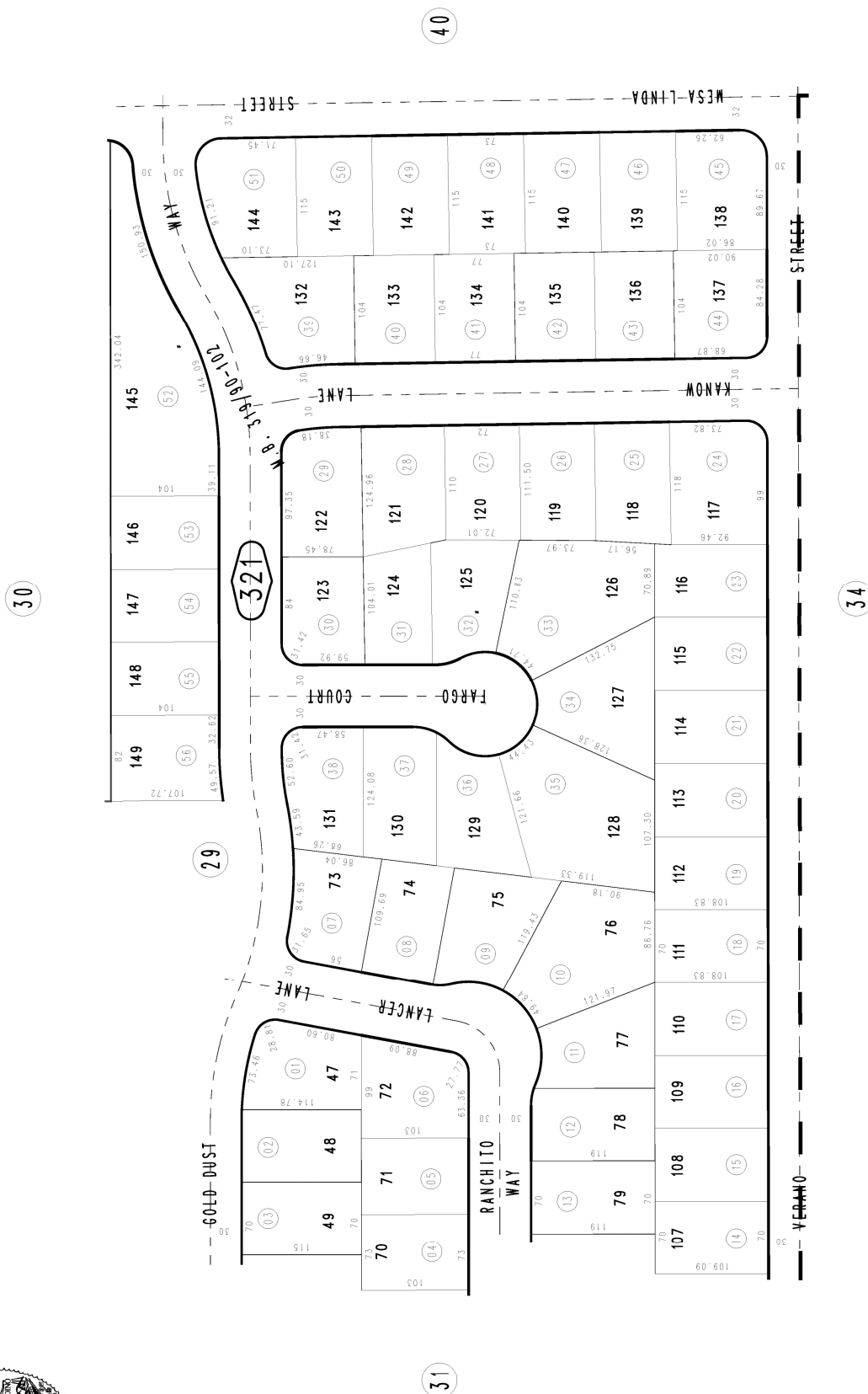
REVISED

Assessor's Map
Book 3136 Page 31
San Bernardino County

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

APRIL 2009 KC

City of Victorville
Tax Rate Area
12167



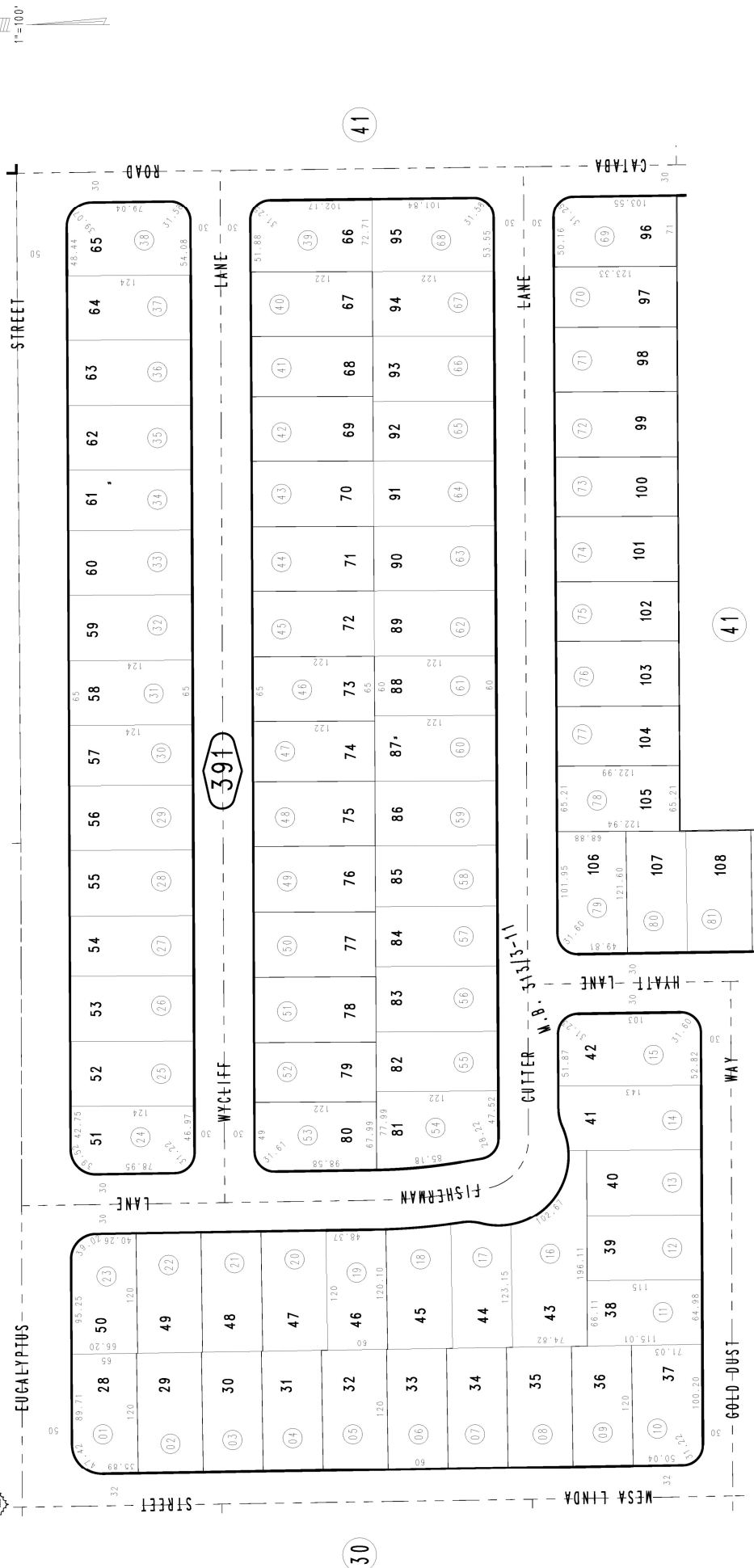
Assessor's Map
Book 3136 Page 32
San Bernardino County

Pt'n. N.W.1/4, Sec. 10
T.4N., R.5W.

APRIL 2009 KC

REVISÉ

City of Victorville
Tax Rate Area
12167


$$\frac{3071}{60}$$


REVISÉ

Assessor's Map
Book 3136 Page 39
San Bernardino County

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

APRIL 2009 KC

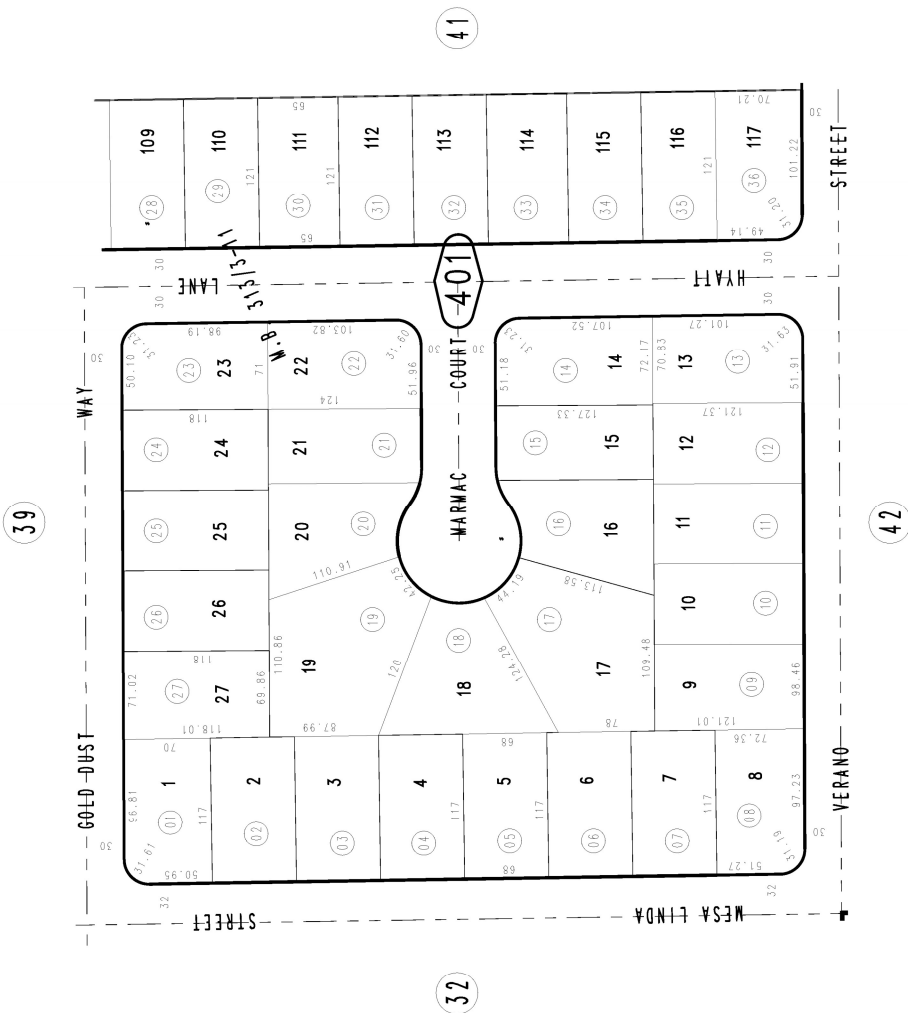
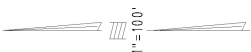
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 16720, M.B. 313/3-11

City of Victorville
Tax Rate Area
12167

3136 - 40



REVISED

Assessor's Map
Book 3136 Page 40
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.

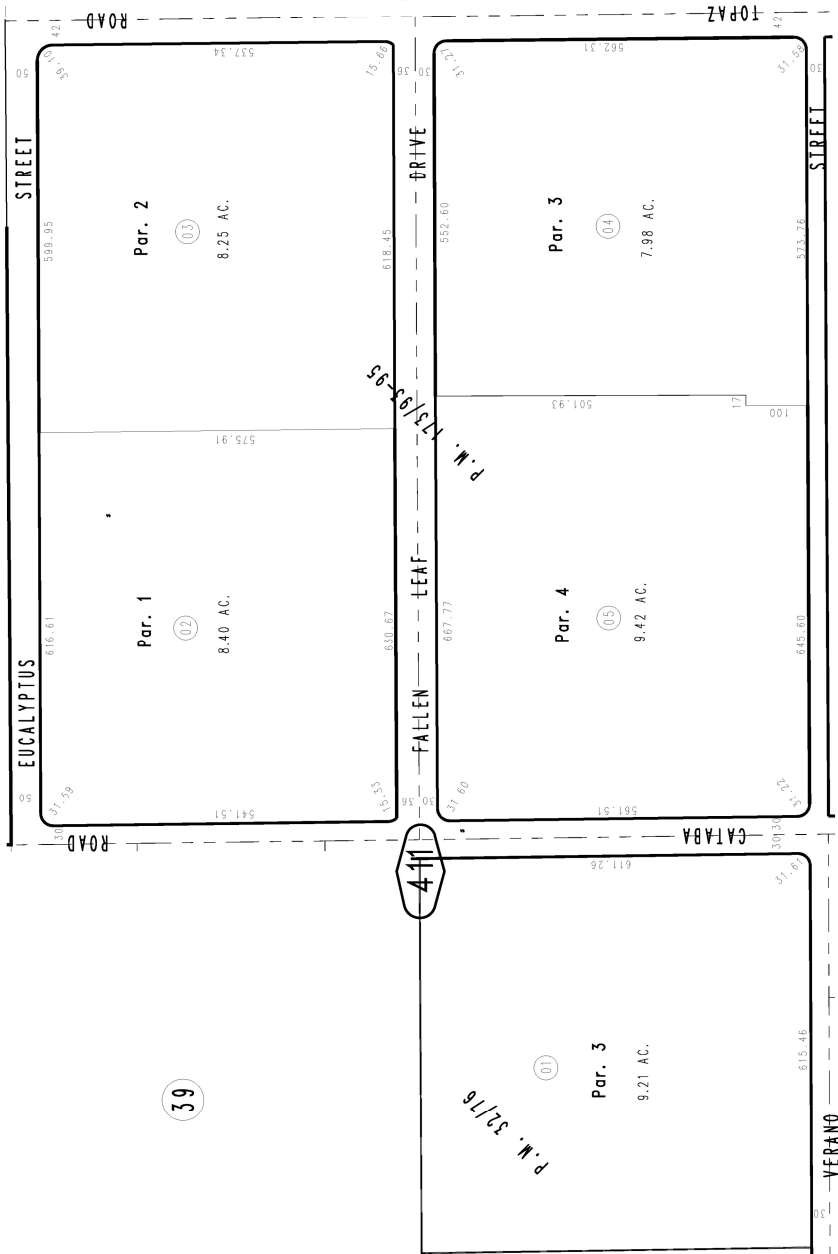


N. 1/2, N.E. 1/4, Sec. 10, T.4N., R.5W., S.B.M.

City of Victorville
Tax Rate Area
12167

3071
64

1"=200'



39

41

40

42

44

0405
32

REVISED

Assessor's Map
Book 3136 Page 41
San Bernardino County

Parcel Map No. 14448, P.M. 173/93-95
Pin. Parcel Map No. 3616, P.M. 32/76

APRIL 2009 KC

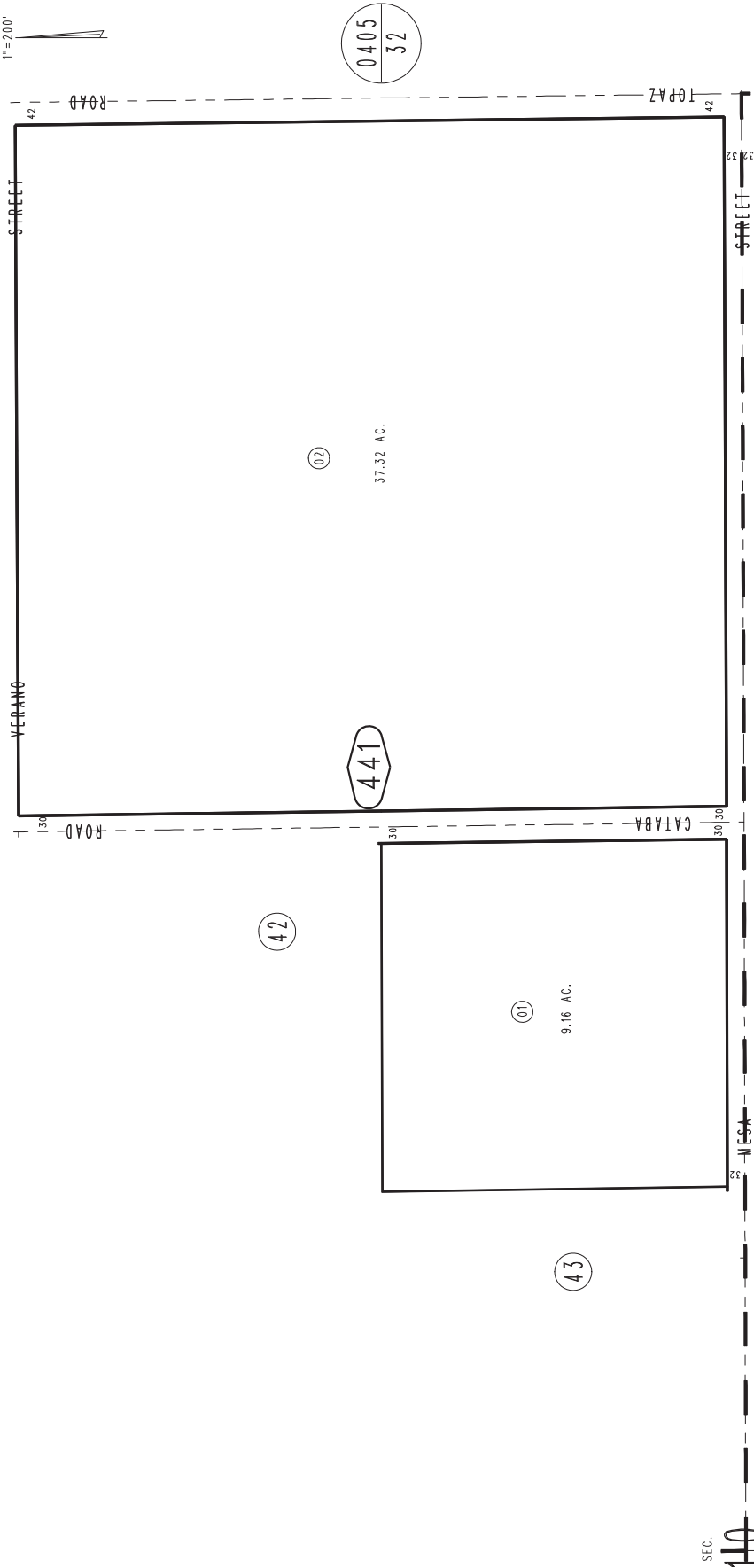
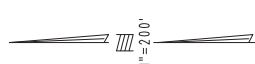
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. S.1/2, N.E.1/4, Sec. 10, T.4N., R.5W., S.B.M.

City of Victorville
Tax Rate Area
12167

3136 - 44



SEC.
110

REVISED

Assessor's Map
Book 3136 Page 44
San Bernardino County

APRIL 2009 KC

Exhibit D

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. 2015-1



Summary

Year End

Total Taxes Due June 30, 2022	\$49,606.64
Amount Paid	\$49,606.64
Amount Remaining to be Collected	\$0.00
Number of Parcels Delinquent	0
Delinquency Rate	0.00%

Foreclosure

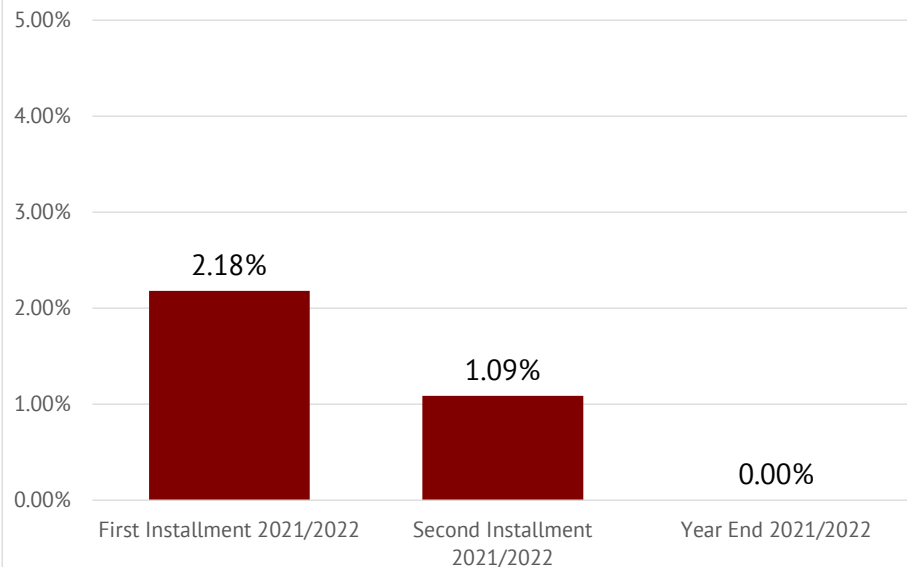
CFD Subject to Foreclosure Covenant:	No
Foreclosure Determination Date	N/A
Foreclosure Qualification	

Individual Parcel Delinquency	N/A
Individual Parcel Multiple Owners Delinquency	N/A
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	N/A

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	N/A
Parcels Exceeding CFD Aggregate	N/A

Year End
Delinquency Rate Comparison





Fixed Charge Special Assessment Delinquency Report

Report for Fiscal Year End 2021/2022

Hesperia Unified School District Community Facilities District No. 2015-1



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
2021/2022	\$49,606.64	0	\$49,606.64	\$0.00	0.00%	\$0.00	0.00%

Exhibit E

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 2015-1
Subfund: 215689000 - Custody Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			BEGINNING BALANCE
11-16-2021		\$2,272.15				\$2,272.15		Deposit	Special Tax Deposit
11-29-2021		\$2,456.04				\$4,728.19		Deposit	Special Tax Deposit
12-01-2021	\$0.01					\$4,728.20		Interest	Interest Earnings
12-21-2021		\$19,528.23				\$24,256.43		Deposit	Special Tax Deposit
01-03-2022	\$0.05					\$24,256.48		Interest	Interest Earnings
01-20-2022					(\$6,000.00)	\$18,256.48	Key Analytics	Professional/Consulting Services & Op. Exp.	Dm Invoice Oc 2021-510 & Oc 2022-066
02-01-2022	\$0.09					\$18,256.57		Interest	Interest Earnings
02-10-2022		\$662.95				\$18,919.52		Deposit	Special Tax Deposit
03-01-2022	\$0.07					\$18,919.59		Interest	Interest Earnings
03-03-2022		\$1,203.55				\$20,123.14		Deposit	Special Tax Deposit
03-31-2022		\$1,744.15				\$21,867.29		Deposit	Special Tax Deposit
04-01-2022	\$0.09					\$21,867.38		Interest	Interest Earnings
04-20-2022		\$21,198.97				\$43,066.35		Deposit	Special Tax Deposit
05-02-2022	\$0.12					\$43,066.47		Interest	Interest Earnings
06-01-2022	\$0.18					\$43,066.65		Interest	Interest Earnings
06-28-2022					(\$3,000.00)	\$40,066.65	Key Analytics	Professional/Consulting Services & Op. Exp.	Invoice Oc 2022-293
	\$0.61	\$49,066.04	\$0.00	\$0.00	(\$9,000.00)	\$40,066.65			DATE RANGE BALANCE
Subfund Total	\$0.61	\$49,066.04	\$0.00	\$0.00	(\$9,000.00)	\$40,066.65	Total for 215689000 - Custody Account		
Fund Total	\$0.61	\$49,066.04	\$0.00	\$0.00	(\$9,000.00)	\$40,066.65	Total for CFD No. 2015-1		

Exhibit F

Annual Special Tax Roll for Fiscal Year 2022/2023

Hesperia Unified School District
Community Facilities District No. 2015-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16887-2	1	3136-291-01-0000	\$0.00
16887-2	2	3136-291-02-0000	\$0.00
16887-2	3	3136-291-03-0000	\$0.00
16887-2	4	3136-291-04-0000	\$0.00
16887-2	5	3136-291-05-0000	\$0.00
16887-2	6	3136-291-06-0000	\$0.00
16887-2	7	3136-291-07-0000	\$0.00
16887-2	8	3136-291-08-0000	\$0.00
16887-2	9	3136-291-09-0000	\$0.00
16887-2	10	3136-291-10-0000	\$0.00
16887-2	11	3136-291-11-0000	\$0.00
16887-2	12	3136-291-12-0000	\$0.00
16887-2	13	3136-291-13-0000	\$0.00
16887-2	14	3136-291-14-0000	\$0.00
16887-2	15	3136-291-15-0000	\$0.00
16887-2	16	3136-291-16-0000	\$0.00
16887-2	17	3136-291-17-0000	\$0.00
16887-2	18	3136-291-18-0000	\$0.00
16887-2	19	3136-291-19-0000	\$0.00
16887-2	20	3136-291-20-0000	\$0.00
16887-2	21	3136-291-21-0000	\$0.00
16887-2	22	3136-291-22-0000	\$0.00
16887-2	23	3136-291-23-0000	\$0.00
16887-2	24	3136-291-24-0000	\$0.00
16887-2	25	3136-291-25-0000	\$0.00
16887-2	26	3136-291-26-0000	\$0.00
16887-2	27	3136-291-27-0000	\$0.00
16887-2	28	3136-291-28-0000	\$0.00
16887-2	29	3136-291-29-0000	\$0.00
16887-2	30	3136-291-30-0000	\$0.00
16887-2	31	3136-291-31-0000	\$0.00
16887-2	32	3136-291-32-0000	\$0.00
16887-2	33	3136-291-33-0000	\$0.00
16887-2	34	3136-291-34-0000	\$0.00
16887-2	35	3136-291-35-0000	\$0.00
16887-2	36	3136-291-36-0000	\$0.00
16887-2	37	3136-291-37-0000	\$0.00
16887-2	38	3136-291-38-0000	\$0.00
16887-2	39	3136-291-39-0000	\$0.00
16887-2	40	3136-291-40-0000	\$0.00
16887-2	41	3136-291-41-0000	\$0.00
16887-2	42	3136-291-42-0000	\$0.00
16887-2	43	3136-291-43-0000	\$0.00
16887-2	44	3136-291-44-0000	\$0.00

Hesperia Unified School District
Community Facilities District No. 2015-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16887-2	45	3136-291-45-0000	\$0.00
16887-2	46	3136-291-46-0000	\$0.00
16887-2	150	3136-291-47-0000	\$0.00
16887-2	151	3136-291-48-0000	\$0.00
16887-2	152	3136-291-49-0000	\$0.00
16887-2	153	3136-291-50-0000	\$0.00
16887-2	154	3136-291-51-0000	\$0.00
16887-2	155	3136-291-52-0000	\$0.00
16887-2	156	3136-291-53-0000	\$0.00
16887-2	157	3136-291-54-0000	\$0.00
16887-2	158	3136-291-55-0000	\$0.00
16887-2	159	3136-291-56-0000	\$0.00
16887-2	50	3136-311-01-0000	\$0.00
16887-2	51	3136-311-02-0000	\$0.00
16887-2	52	3136-311-03-0000	\$0.00
16887-2	53	3136-311-04-0000	\$0.00
16887-2	54	3136-311-05-0000	\$0.00
16887-2	55	3136-311-06-0000	\$0.00
16887-2	56	3136-311-07-0000	\$0.00
16887-2	57	3136-311-08-0000	\$0.00
16887-2	58	3136-311-09-0000	\$0.00
16887-2	59	3136-311-10-0000	\$0.00
16887-2	60	3136-311-11-0000	\$0.00
16887-2	61	3136-311-12-0000	\$0.00
16887-2	62	3136-311-13-0000	\$0.00
16887-2	63	3136-311-14-0000	\$0.00
16887-2	64	3136-311-15-0000	\$0.00
16887-2	65	3136-311-16-0000	\$0.00
16887-2	66	3136-311-17-0000	\$0.00
16887-2	67	3136-311-18-0000	\$0.00
16887-2	68	3136-311-19-0000	\$0.00
16887-2	69	3136-311-20-0000	\$0.00
16887-2	80	3136-311-21-0000	\$0.00
16887-2	81	3136-311-22-0000	\$0.00
16887-2	82	3136-311-23-0000	\$0.00
16887-2	83	3136-311-24-0000	\$0.00
16887-2	84	3136-311-25-0000	\$0.00
16887-2	85	3136-311-26-0000	\$0.00
16887-2	86	3136-311-27-0000	\$0.00
16887-2	87	3136-311-28-0000	\$0.00
16887-2	88	3136-311-29-0000	\$0.00
16887-2	89	3136-311-30-0000	\$0.00
16887-2	90	3136-311-31-0000	\$0.00
16887-2	91	3136-311-32-0000	\$0.00

Hesperia Unified School District
Community Facilities District No. 2015-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16887-2	92	3136-311-33-0000	\$0.00
16887-2	93	3136-311-34-0000	\$0.00
16887-2	94	3136-311-35-0000	\$0.00
16887-2	95	3136-311-36-0000	\$1,352.10
16887-2	96	3136-311-37-0000	\$1,102.52
16887-2	97	3136-311-38-0000	\$1,102.52
16887-2	98	3136-311-39-0000	\$1,102.52
16887-2	99	3136-311-40-0000	\$1,102.52
16887-2	100	3136-311-41-0000	\$1,102.52
16887-2	101	3136-311-42-0000	\$1,352.10
16887-2	102	3136-311-43-0000	\$1,102.52
16887-2	103	3136-311-44-0000	\$1,102.52
16887-2	104	3136-311-45-0000	\$1,102.52
16887-2	105	3136-311-46-0000	\$1,102.52
16887-2	106	3136-311-47-0000	\$1,352.10
16887-2	47	3136-321-01-0000	\$0.00
16887-2	48	3136-321-02-0000	\$0.00
16887-2	49	3136-321-03-0000	\$0.00
16887-2	70	3136-321-04-0000	\$0.00
16887-2	71	3136-321-05-0000	\$0.00
16887-2	72	3136-321-06-0000	\$0.00
16887-2	73	3136-321-07-0000	\$0.00
16887-2	74	3136-321-08-0000	\$0.00
16887-2	75	3136-321-09-0000	\$0.00
16887-2	76	3136-321-10-0000	\$0.00
16887-2	77	3136-321-11-0000	\$0.00
16887-2	78	3136-321-12-0000	\$0.00
16887-2	79	3136-321-13-0000	\$0.00
16887-2	107	3136-321-14-0000	\$1,102.52
16887-2	108	3136-321-15-0000	\$1,102.52
16887-2	109	3136-321-16-0000	\$1,102.52
16887-2	110	3136-321-17-0000	\$1,102.52
16887-2	111	3136-321-18-0000	\$1,102.52
16887-2	112	3136-321-19-0000	\$1,102.52
16887-2	113	3136-321-20-0000	\$1,102.52
16887-2	114	3136-321-21-0000	\$1,352.10
16887-2	115	3136-321-22-0000	\$1,102.52
16887-2	116	3136-321-23-0000	\$1,102.52
16887-2	117	3136-321-24-0000	\$0.00
16887-2	118	3136-321-25-0000	\$1,102.52
16887-2	119	3136-321-26-0000	\$1,102.52
16887-2	120	3136-321-27-0000	\$1,102.52
16887-2	121	3136-321-28-0000	\$0.00
16887-2	122	3136-321-29-0000	\$0.00

Hesperia Unified School District
Community Facilities District No. 2015-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16887-2	123	3136-321-30-0000	\$0.00
16887-2	124	3136-321-31-0000	\$0.00
16887-2	125	3136-321-32-0000	\$0.00
16887-2	126	3136-321-33-0000	\$0.00
16887-2	127	3136-321-34-0000	\$0.00
16887-2	128	3136-321-35-0000	\$0.00
16887-2	129	3136-321-36-0000	\$0.00
16887-2	130	3136-321-37-0000	\$0.00
16887-2	131	3136-321-38-0000	\$0.00
16887-2	132	3136-321-39-0000	\$0.00
16887-2	133	3136-321-40-0000	\$0.00
16887-2	134	3136-321-41-0000	\$0.00
16887-2	135	3136-321-42-0000	\$0.00
16887-2	136	3136-321-43-0000	\$0.00
16887-2	137	3136-321-44-0000	\$0.00
16887-2	138	3136-321-45-0000	\$0.00
16887-2	139	3136-321-46-0000	\$0.00
16887-2	140	3136-321-47-0000	\$0.00
16887-2	141	3136-321-48-0000	\$0.00
16887-2	142	3136-321-49-0000	\$0.00
16887-2	143	3136-321-50-0000	\$1,102.52
16887-2	144	3136-321-51-0000	\$0.00
16887-2	145	3136-321-52-0000	\$0.00
16887-2	146	3136-321-53-0000	\$0.00
16887-2	147	3136-321-54-0000	\$0.00
16887-2	148	3136-321-55-0000	\$0.00
16887-2	149	3136-321-56-0000	\$0.00
16720	28	3136-391-01-0000	\$1,352.10
16720	29	3136-391-02-0000	\$1,102.52
16720	30	3136-391-03-0000	\$1,102.52
16720	31	3136-391-04-0000	\$1,202.36
16720	32	3136-391-05-0000	\$1,352.10
16720	33	3136-391-06-0000	\$1,102.52
16720	34	3136-391-07-0000	\$1,352.10
16720	35	3136-391-08-0000	\$1,352.10
16720	36	3136-391-09-0000	\$1,102.52
16720	37	3136-391-10-0000	\$1,102.52
16720	38	3136-391-11-0000	\$1,102.52
16720	39	3136-391-12-0000	\$1,102.52
16720	40	3136-391-13-0000	\$1,352.10
16720	41	3136-391-14-0000	\$1,102.52
16720	42	3136-391-15-0000	\$1,102.52
16720	43	3136-391-16-0000	\$1,352.10
16720	44	3136-391-17-0000	\$1,102.52

Hesperia Unified School District
Community Facilities District No. 2015-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16720	45	3136-391-18-0000	\$1,102.52
16720	46	3136-391-19-0000	\$1,352.10
16720	47	3136-391-20-0000	\$1,102.52
16720	48	3136-391-21-0000	\$1,102.52
16720	49	3136-391-22-0000	\$1,102.52
16720	50	3136-391-23-0000	\$1,352.10
16720	51	3136-391-24-0000	\$1,352.10
16720	52	3136-391-25-0000	\$1,102.52
16720	53	3136-391-26-0000	\$1,102.52
16720	54	3136-391-27-0000	\$1,352.10
16720	55	3136-391-28-0000	\$1,102.52
16720	56	3136-391-29-0000	\$1,102.52
16720	57	3136-391-30-0000	\$1,352.10
16720	58	3136-391-31-0000	\$1,352.10
16720	59	3136-391-32-0000	\$1,102.52
16720	60	3136-391-33-0000	\$1,102.52
16720	61	3136-391-34-0000	\$1,102.52
16720	62	3136-391-35-0000	\$1,352.10
16720	63	3136-391-36-0000	\$1,102.52
16720	64	3136-391-37-0000	\$1,102.52
16720	65	3136-391-38-0000	\$1,352.10
16720	66	3136-391-39-0000	\$1,102.52
16720	67	3136-391-40-0000	\$1,102.52
16720	68	3136-391-41-0000	\$1,202.36
16720	69	3136-391-42-0000	\$1,102.52
16720	70	3136-391-43-0000	\$1,102.52
16720	71	3136-391-44-0000	\$1,352.10
16720	72	3136-391-45-0000	\$1,102.52
16720	73	3136-391-46-0000	\$1,102.52
16720	74	3136-391-47-0000	\$1,102.52
16720	75	3136-391-48-0000	\$1,102.52
16720	76	3136-391-49-0000	\$1,352.10
16720	77	3136-391-50-0000	\$1,352.10
16720	78	3136-391-51-0000	\$1,102.52
16720	79	3136-391-52-0000	\$1,352.10
16720	80	3136-391-53-0000	\$1,102.52
16720	81	3136-391-54-0000	\$1,102.52
16720	82	3136-391-55-0000	\$1,352.10
16720	83	3136-391-56-0000	\$1,102.52
16720	84	3136-391-57-0000	\$1,102.52
16720	85	3136-391-58-0000	\$1,352.10
16720	86	3136-391-59-0000	\$0.00
16720	87	3136-391-60-0000	\$0.00
16720	88	3136-391-61-0000	\$0.00

Hesperia Unified School District
Community Facilities District No. 2015-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16720	89	3136-391-62-0000	\$0.00
16720	90	3136-391-63-0000	\$0.00
16720	91	3136-391-64-0000	\$0.00
16720	92	3136-391-65-0000	\$0.00
16720	93	3136-391-66-0000	\$0.00
16720	94	3136-391-67-0000	\$0.00
16720	95	3136-391-68-0000	\$0.00
16720	96	3136-391-69-0000	\$0.00
16720	97	3136-391-70-0000	\$0.00
16720	98	3136-391-71-0000	\$0.00
16720	99	3136-391-72-0000	\$0.00
16720	100	3136-391-73-0000	\$0.00
16720	101	3136-391-74-0000	\$0.00
16720	102	3136-391-75-0000	\$0.00
16720	103	3136-391-76-0000	\$0.00
16720	104	3136-391-77-0000	\$0.00
16720	105	3136-391-78-0000	\$0.00
16720	106	3136-391-79-0000	\$1,102.52
16720	107	3136-391-80-0000	\$1,102.52
16720	108	3136-391-81-0000	\$1,102.52
16720	1	3136-401-01-0000	\$1,102.52
16720	2	3136-401-02-0000	\$1,102.52
16720	3	3136-401-03-0000	\$1,352.10
16720	4	3136-401-04-0000	\$1,102.52
16720	5	3136-401-05-0000	\$1,352.10
16720	6	3136-401-06-0000	\$1,102.52
16720	7	3136-401-07-0000	\$1,352.10
16720	8	3136-401-08-0000	\$0.00
16720	9	3136-401-09-0000	\$1,102.52
16720	10	3136-401-10-0000	\$1,202.36
16720	11	3136-401-11-0000	\$1,102.52
16720	12	3136-401-12-0000	\$1,102.52
16720	13	3136-401-13-0000	\$1,352.10
16720	14	3136-401-14-0000	\$1,102.52
16720	15	3136-401-15-0000	\$1,102.52
16720	16	3136-401-16-0000	\$1,352.10
16720	17	3136-401-17-0000	\$1,102.52
16720	18	3136-401-18-0000	\$1,352.10
16720	19	3136-401-19-0000	\$1,102.52
16720	20	3136-401-20-0000	\$1,102.52
16720	21	3136-401-21-0000	\$1,352.10
16720	22	3136-401-22-0000	\$1,352.10
16720	23	3136-401-23-0000	\$1,352.10
16720	24	3136-401-24-0000	\$1,102.52

Hesperia Unified School District
Community Facilities District No. 2015-1
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16720	25	3136-401-25-0000	\$1,352.10
16720	26	3136-401-26-0000	\$1,102.52
16720	27	3136-401-27-0000	\$1,102.52
16720	109	3136-401-28-0000	\$1,352.10
16720	110	3136-401-29-0000	\$1,102.52
16720	111	3136-401-30-0000	\$1,352.10
16720	112	3136-401-31-0000	\$1,102.52
16720	113	3136-401-32-0000	\$1,202.36
16720	114	3136-401-33-0000	\$1,352.10
16720	115	3136-401-34-0000	\$1,102.52
16720	116	3136-401-35-0000	\$1,352.10
16720	117	3136-401-36-0000	\$1,102.52
0	0	3136-411-04-0000	\$0.00
0	0	3136-411-05-0000	\$0.00
0	0	3136-441-01-0000	\$0.00
0	0	3136-441-02-0000	\$0.00

Total Parcels	280
Total Taxable Parcels	122
Total Assigned Special Tax	\$144,390.84