Continuing Disclosure Annual Report Fiscal Year Ending June 30, 2015

Hesperia Unified School District Community Facilities District No. 2006-5 2007 Special Tax Bonds Base CUSIP: 428063

February 28, 2016

Prepared For:

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Hesperia Unified School District Community Facilities District No. 2006-5 2007 Special Tax Bonds

Maturity Date (September 1)	<u>CUSIP*</u>
2008	428063AY7
2009	428063AZ4
2010	428063BA8
2011	428063BB6
2012	428063BC4
2013	428063BD2
2014	428063BE0
2015	428063BF7
2016	428063BG5
2017	428063BH3
2018	428063BJ9
2019	428063BK6
2020	428063BL4
2022	428063BN0
2030 2037	428063BQ3 428063BP5

^{*} CUSIP is a registered trademark of the American Bankers Association.

List of Participants

Issuer

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I. Issuer's Statement

This Annual Report ("Report") has been prepared pursuant to the Continuing Disclosure Agreement ("Disclosure Agreement") executed in connection with the issuance of the 2007 Special Tax Bonds ("Bonds") by Community Facilities District ("CFD") No. 2006-5 of the Hesperia Unified School District ("School District").

The School District has agreed under the Disclosure Agreement and pursuant to Rule 15c2-12 of the Securities and Exchange Commission to provide certain annual financial information, operating data, and notices of certain listed events via the Electronic Municipal Market Access ("EMMA") system, a service of the Municipal Securities Rulemaking Board. This Report has been prepared by Dolinka Group at the direction of the School District, for the benefit of the owners of the Bonds and the Participating Underwriter.

Any information contained herein which involves estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact. The information set forth herein has been furnished by the School District, or other sources which are believed to be reliable, but it is not guaranteed as to accuracy or completeness. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this Report nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the School District or CFD No. 2006-5 since the date hereof. Capitalized terms used herein which are not otherwise defined shall have the meaning given them in the Disclosure Agreement.

If there are any questions regarding the information provided, please contact the Dolinka Group at 949.250.8300.

Hesperia Unified School District

II. Financial Information

The School District's annual audited financial statements for Fiscal Year 2014/2015 are available online at http://emma.msrb.org/ and are hereby incorporated by reference.

The School District's annual financial statements are provided solely to comply with the Securities Exchange Commission staff's interpretation of Rule 15c2-12. No funds or assets of CFD No. 2006-5 or the School District are required to be used to pay debt service on the Bonds, and neither CFD No. 2006-5 nor the School District is obligated to advance available funds to cover any delinquencies. Investors should not rely on the financial condition of CFD No. 2006-5 or the School District in evaluating whether to buy, hold, or sell the Bonds.

III. Bond Information

2007 Special Tax Bonds. The Bonds were issued in the amount of \$8,500,000 on May 3, 2007. The Bonds were issued to (i) finance, either directly or indirectly, the acquisition and construction of certain school facilities and certain water improvements of benefit to the property within CFD No. 2006-5, (ii) fund a reserve fund for the Bonds, (iii) fund capitalized interest on the Bonds through September 1, 2007, (iv) pay certain administrative expenses of CFD No. 2006-5, and (v) pay the costs of issuing the Bonds.

The Bonds are limited obligations of CFD No. 2006-5 and are payable solely from revenues of the "Net Taxes" which is defined as Special Taxes levied within CFD No. 2006-5 less the Administrative Expense Requirement. The Bonds are not a debt of the School District, the State of California, or any of its political subdivisions.

The items below summarize information required by the Disclosure Agreement.

A. Principal Amount of Bonds Outstanding

The outstanding principal amount of the Bonds, as of September 30, 2015, was \$7,200,000. The debt service schedule for the Bonds is included as Exhibit A.

B. Fund and Account Balances

The balance in each fund and account of the Bonds as of September 30, 2015 is listed in the table below.

Fund and Account Balances

Funds and Accounts	Amount			
Administrative Expense Fund	\$23,415.31			
Holding Account of The Special Tax Fund	\$56,744.24			
Interest Account	\$77.27			
Prepayment Account	\$3,903.85			
Principal Account	\$0.00			
Reserve Fund	\$550,047.85			
School Facilities Account	\$1,147,414.04			
Special Tax Fund	\$52,010.45			
Surplus School Facilities Fund	\$518,038.88			
Total	\$2,351,651.89			

All other funds and accounts referenced in the Fiscal Agent Agreement are \$0.00 and/or have been closed.

C. Reserve Requirement

As of September 30, 2015 the Reserve Requirement for the Bonds was \$550,000.00; therefore, the Reserve Requirement was satisfied as of this date.

D. Status of Projects

2007 Special Tax Bonds. Construction proceeds generated from the issuance of the Bonds were used for the (i) construction of the Hesperia High School Science Complex and (ii) construction of facilities owned and operated by Baldy Mesa Water District. CFD No. 2006-5 does not have any additional information regarding the specific facilities constructed for Baldy Mesa Water District.

Additional construction proceeds generated from the issuance of the Bonds were intended to supplement school construction projects necessary to mitigate the impact of rapid residential development in the community. After the issuance of the Bonds, residential construction within the School District's boundaries slowed and previous enrollment projections were not realized. This reduced the immediate need for additional school facilities and the urgency of the planned construction projects. The School District is evaluating the best location and capacity for new school facilities. The School District plans to utilize the Bond proceeds in a manner that will provide particular benefit to the residents of the CFD No. 2006-5.

Investment earnings on Bond proceeds remaining on deposit three (3) years after the issuance of the Bonds must be immediately restricted to yields below the yield on the Bonds. Dolinka Group has confirmed with the Fiscal Agent that the yields on the remaining construction proceeds are in compliance with the above statement.

IV. Special Taxes

CFD No. 2006-5 has covenanted to annually levy the Special Tax in accordance with the Rate and Method of Apportionment ("RMA") so long as the Bonds are outstanding. Exhibit B includes a detailed listing of the Special Tax levy. The items below summarize information required by the Disclosure Agreement.

A. Changes to the Rate and Method of Apportionment

There has been no change to the RMA since the date of the Official Statement. A copy of the RMA has been included as Exhibit C.

B. Prepayments

A summary of the Assessor Parcel Numbers pledged to the Bonds that have prepaid their Special Tax Obligations since the date of the Official Statement is presented in the table below.

Prepayments

Assessor's Parcel Number	Fiscal Year Prepaid	Special Tax Bond Principal Redeemed	Special Tax Bond Principal Redemption Date
3136-421-76-000	2009/2010	\$40,000.00	September 1, 2010
Total	NA	\$40,000.00	NA

C. Special Tax Budget

A summary of the Fiscal Year 2015/2016 Special Tax budget is outlined below.

Special Tax Budget

FY 2015/2016 Obligations		\$635,828.16
Interest Payment Due March 1, 2016		
Interest Payment Due September 1, 2016	\$178,372.50	
Principal Payment Due September 1, 2016	\$178,372.50	
Administrative Expense Budget for Fiscal Year 2015/2016	\$190,000.00	
Anticipated Special Tax Delinquencies (4.71%)	\$25,000.00	
Direct Construction/Additional Administrative Expense	\$29,928.28	
Budget	\$34,154.88	
Minimum Annual Special Tax Requirement		\$635,828.16

D. Debt Service Coverage

At the time the Bonds were sold CFD No. 2006-5 represented that, the amount of Net Taxes, if levied in accordance with the RMA, would annually yield revenue in an amount not less than 1.10 times the annual debt service on the Bonds.

In Fiscal Year 2015/2016 the amount of Net Taxes yields 111.72% of the annual debt service on the Bonds. An Annual Debt Service Coverage Summary Table has been included as Exhibit D.

E. Special Tax Levy

A summary of the Fiscal Year 2015/2016 Special Tax levy is included below.

Special Tax Levy Summary

Tax Class (Land Use)	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Tax Class 1 (< 2,300)	38 Units	\$2,481.88 per Unit	\$94,311.44
Tax Class 2 (2,300 - 2,600)	6 Units	\$2,601.02 per Unit	\$15,606.12
Tax Class 3 (2,601 - 2,900)	35 Units	\$2,830.14 per Unit	\$99,054.90
Tax Class 4 (2,901 - 3,200)	48 Units	\$2,967.62 per Unit	\$142,445.76
Tax Class 5 (3,201 - 3,500)	45 Units	\$3,095.94 per Unit	\$139,317.30
Tax Class 6 (> 3,500)	44 Units	\$3,297.56 per Unit	\$145,092.64
Developed Property	216 Units	NA	\$635,828.16
Undeveloped Property	0.00 Acres	\$0.00 per Acre	\$0.00
Total			\$635,828.16

F. Major Taxpayers

"Major Taxpayers" are those property owners responsible for more than five percent (5.00%) of the Special Tax levy. There are no property owners responsible for more than five percent (5.00%) of the Special Taxes levied in Fiscal Year 2015/2016.

G. Special Tax Delinquencies

Historical Special Tax delinquencies within CFD No. 2006-5 are shown in the table below.

Historical Special Tax Delinquencies

Thistorical opecial tax beiniquences							
	Subject Fiscal Year [1]					June 30, 2015	
Fiscal Year	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Fiscal Year Amount Delinquent	Fiscal Year Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2007/2008	\$636,194.76	51	\$503,191.58	\$133,003.18	20.91 %	\$3,095.94	0.49 %
2008/2009	\$638,795.78	30	\$562,561.43	\$76,234.35	11.93 %	\$17,366.73	2.72 %
2009/2010	\$638,795.78	9	\$616,043.71	\$22,752.07	3.56 %	\$4,336.88	0.68 %
2010/2011	\$635,828.16	6	\$623,055.83	\$12,772.33	2.01 %	\$5,577.82	0.88 %
2011/2012	\$635,828.16	12	\$611,359.48	\$24,468.68	3.85 %	\$7,125.79	1.12 %
2012/2013	\$635,828.16	10	\$610,278.00	\$25,550.16	4.02 %	\$3,095.94	0.49 %
2013/2014	\$635,828.16	8	\$617,179.22	\$18,648.94	2.93 %	\$10,707.47	1.68 %
2014/2015	\$635,828.16	11	\$607,314.95	\$28,513.21	4.48 %	\$28,513.21	4.48 %

^[1] Section 4(b) of the Disclosure Agreement requires delinquency information as of November 1st; however, due to the availability of delinquency information from the County of San Bernardino, delinquencies are as of June 30th.

H. Special Tax Foreclosures

CFD No. 2006-5 has covenanted that it will commence judicial foreclosure proceedings against any single owner of one (1) parcel with aggregate delinquent Special Taxes in excess of \$7,500 or a single owner of multiple parcels with delinquent Special Taxes of \$10,000 by the October 13th following the close of each Fiscal Year in which such Special Taxes were due and will commence judicial foreclosure proceedings against all parcels with delinquent Special Taxes by the October 13th following the close of each Fiscal Year in which it receives Special Taxes in an amount which is less than 95% of the total Special Taxes levied.

After reviewing the level of delinquencies within CFD No. 2006-5 as of June 15, 2015, it was determined that CFD No. 2006-5 was required to initiate foreclosure proceedings on two (2) parcels in Fiscal Year 2014/2015. Exhibit E contains a detailed listing of APNs and their respective foreclosure status for prior Fiscal Years as of the date of this Report.

V. Assessed Values and Land Secured Bonded Indebtedness

The assessed values and direct and overlapping land secured bonded indebtedness on individual parcels vary among parcels within CFD No. 2006-5. The value of and debt burden on individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, CFD No. 2006-5 may foreclose only against delinquent parcels. Exhibit F includes a detailed listing of the assessed value and land secured bonded indebtedness for each parcel. The items below summarize information required by the Disclosure Agreement.

A. Assessed Value Summary

A summary of the assessed value of the property within CFD No. 2006-5, distinguishing between the assessed value of improved parcels and unimproved parcels, is below.

Assessed Value Summary

		7 100000u Tu.	ao oanina y		
Tax Class (Land Use)	Units / Parcels	Assessed Value Land	Assessed Value Improvement	Assessed Value Other	Assessed Value Total [1]
Improved					
Tax Class 1 (< 2,300)	38	\$1,229,362.00	\$4,693,750.00	\$0.00	\$5,923,112.00
Tax Class 2 (2,300 - 2,600)	6	\$212,627.00	\$727,229.00	\$0.00	\$939,856.00
Tax Class 3 (2,601 - 2,900)	35	\$1,213,900.00	\$4,947,686.00	\$0.00	\$6,161,586.00
Tax Class 4 (2,901 - 3,200)	48	\$1,814,842.00	\$6,901,069.00	\$0.00	\$8,715,911.00
Tax Class 5 (3,201 - 3,500)	45	\$1,830,313.00	\$7,143,836.00	\$0.00	\$8,974,149.00
Tax Class 6 (> 3,500)	44	\$1,886,689.00	\$7,807,352.00	\$0.00	\$9,694,041.00
Subtotal Improved	216	\$8,187,733.00	\$32,220,922.00	\$0.00	\$40,408,655.00
Unimproved					
Tax Class 1 (< 2,300)	0	\$0.00	\$0.00	\$0.00	\$0.00
Tax Class 2 (2,300 - 2,600)	0	\$0.00	\$0.00	\$0.00	\$0.00
Tax Class 3 (2,601 - 2,900)	0	\$0.00	\$0.00	\$0.00	\$0.00
Tax Class 4 (2,901 - 3,200)	0	\$0.00	\$0.00	\$0.00	\$0.00
Tax Class 5 (3,201 - 3,500)	0	\$0.00	\$0.00	\$0.00	\$0.00
Tax Class 6 (> 3,500)	0	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Unimproved	0	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Taxable	216	\$8,187,733.00	\$32,220,922.00	\$0.00	\$40,408,655.00
Tax Class P (Prepaid)	1	\$42,859.00	\$126,435.00	\$0.00	\$169,294.00
Total	217	\$8,230,592.00	\$32,347,357.00	\$0.00	\$40,577,949.00
[1] Total Assessed Value as	reported on	the Fiscal Year 2015	/2016 equalized tax	roll of the County of	f San Bernardino.

B. Overlapping Debt

Certain overlapping local agencies provide public services and assess property taxes, assessments, special taxes and other charges on the property in CFD No. 2006-5. Many of these local agencies have outstanding debt. Additional indebtedness could be authorized by the School District or other public agencies at any time. Since all property within CFD No. 2006-5 has been classified as "Developed Property," a Direct and Overlapping Governmental Obligations table is no longer required per Section 4(b) of the Disclosure Agreement.

C. Assessed Values and Value-to-Lien Ratios

The summary of assessed values and value-to-lien ratios for all parcels within CFD No. 2006-5 are shown in the table below.

Assessed Values and Value-to-Lien Ratios

Tax Class (Land Use)	Total Assessed Value [1]	Principal Amount Outstanding	Value-to-Lien Ratio for CFD
Tax Class 1 (< 2,300)	\$5,923,112.00	\$1,067,965.23	5.55:1
Tax Class 2 (2,300 - 2,600)	\$939,856.00	\$176,720.80	5.32:1
Tax Class 3 (2,601 - 2,900)	\$6,161,586.00	\$1,121,679.29	5.49:1
Tax Class 4 (2,901 - 3,200)	\$8,715,911.00	\$1,613,029.33	5.40:1
Tax Class 5 (3,201 - 3,500)	\$8,974,149.00	\$1,577,603.23	5.69:1
Tax Class 6 (> 3,500)	\$9,694,041.00	\$1,643,002.11	5.90:1
Tax Class P (Prepaid)	\$169,294.00	\$0.00	N/A
Total [2]	\$40,577,949.00	\$7,200,000.00	5.64:1

^[1] Total Assessed Value as reported on the Fiscal Year 2015/2016 equalized tax roll of the County of San Bernardino. [2] Totals may not sum due to rounding.

VI. Reports and Additional Information

Below is a summary of various other reports and information regarding the Bonds which are required by the Disclosure Agreement.

A. Report to the California Debt and Investment Advisory Commission

A copy of the report prepared and filed with the California Debt and Investment Advisory Commission pursuant to Section 53359.5(b) of the Act for Fiscal Year 2014/2015 is included as Exhibit G.

B. Listed Events

Pursuant to the Disclosure Agreement, CFD No. 2006-5 shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material:

- (i) Principal and interest payment delinquencies;
- (ii) Non-payment related defaults;
- (iii) Unscheduled draws on debt service reserves reflecting financial difficulties:
- (iv) Unscheduled draws on credit enhancements reflecting financial difficulties:
- (v) Substitution of credit or liquidity providers, or their failure to perform:
- (vi) Adverse tax opinions or events affecting the tax-exempt status of the security;
- (vii) Modifications to rights of security holders;
- (viii) Contingent or unscheduled bond calls:
- (ix) Defeasances:
- (x) Release, substitution, or sale of property securing repayment of the securities; and
- (xi) Rating changes.

None of these events occurred in Fiscal Year 2014/2015.

C. Additional Information

In addition to any of the information expressly required to be provided by the Disclosure Agreement, CFD No. 2006-5 shall provide such further information, if any, as may be necessary to make the specifically required statements, in light of the circumstances under which they are made, not misleading.

After careful review it has been determined that there is no such information for Fiscal Year 2014/2015.

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Exhibit A

Debt Service Schedule

Hesperia Unified School District

Community Facilities District No. 2006-5 2007 Special Tax Bonds

Maturity Date (September 1)	Principal Amount/ Sinking Fund <u>Payment ^[1]</u>	<u>Interest</u>	Total Debt Service
2007	\$0.00	\$135,128.85	\$135,128.85
2008	\$135,000.00	\$412,275.50	<i>\$547,257.50</i>
2009	\$140,000.00	\$407,060.00	\$547,060.00
2010	\$150,000.00	\$401,530.00	\$551,530.00
2011	\$155,000.00	\$393,460.00	\$548,460.00
2012	\$160,000.00	\$386,950.00	<i>\$546,950.00</i>
2013	\$165,000.00	\$380,070.00	<i>\$545,070.00</i>
2014	\$175,000.00	\$372,810.00	\$547,810.00
2015	\$180,000.00	\$364,935.00	\$544,935.00
2016	\$190,000.00	\$356,745.00	<i>\$546,745.00</i>
2017	\$200,000.00	\$348,005.00	\$548,005.00
2018	\$210,000.00	\$338,705.00	\$548,705.00
2019	\$220,000.00	\$328,730.00	\$548,730.00
2020	\$230,000.00	\$318,170.00	\$548,170.00
2021	\$240,000.00	\$307,015.00	\$547,015.00
2022	\$245,000.00	\$295,255.00	\$540,255.00
2023	\$265,000.00	\$283,250.00	\$548,250.00
2024	\$280,000.00	\$270,000.00	\$550,000.00
2025	\$290,000.00	\$256,000.00	<i>\$546,000.00</i>
2026	\$305,000.00	\$241,500.00	<i>\$546,500.00</i>
2027	\$320,000.00	\$226,250.00	<i>\$546,250.00</i>
2028	\$330,000.00	\$210,250.00	\$540,250.00
2029	\$350,000.00	\$193,750.00	\$543,750.00
2030	\$365,000.00	\$176,250.00	\$541,250.00
2031	\$390,000.00	\$158,000.00	\$548,000.00
2032	\$410,000.00	\$138,500.00	\$548,500.00
2033	\$430,000.00	\$118,000.00	\$548,000.00
2034	<i>\$445,000.00</i>	\$96,500.00	\$541,500.00
2035	\$470,000.00	\$74,250.00	\$544,250.00
2036	\$495,000.00	\$50,750.00	<i>\$545,750.00</i>
2037	\$520,000.00	\$26,000.00	\$546,000.00

^[1] Updated due to redemption of principal due to prepayments on September 1, 2010.

Exhibit B

Special Tax Levy Detail Report

Fiscal Year 2015/2016 Special Tax Levy Hesperia Unified School District Community Facilities District No. 2006-5

Assessor's Parcel <u>Number</u>	Special Tax Classification	Maximum Annual <u>Special Tax</u>	Special Tax Levy
		4	4
3136361010000	1	\$3,317.36	\$2,481.88
3136361020000	6	\$3,317.36	\$3,297.56
3136361030000	5	\$3,317.36	\$3,095.94
3136361040000	6	\$3,317.36	\$3,297.56
3136361050000	3	\$3,317.36	\$2,830.1 <i>4</i>
3136361060000	6	\$3,317.36	\$3,297.56
3136361070000	4	\$3,317.36	\$2,967.62
3136361080000	1	\$3,317.36	\$2,481.88
3136361090000	3	\$3,317.36	\$2,830.1 <i>4</i>
3136361100000	5	\$3,317.36	\$3,095.94
3136361110000	6	\$3,317.36	\$3,297.56
3136361120000	4	\$3,317.36	\$2,967.62
3136361130000	1	\$3,317.36	\$2,481.88
3136361140000	6	\$3,317.36	\$3,297.56
3136361150000	3	\$3,317.36	\$2,830.14
3136361160000	4	\$3,317.36	\$2,967.62
3136361170000	4	\$3,317.36	\$2,967.62
3136361180000	6	\$3,317.36	\$3,297.56
3136361190000	2	\$3,317.36	\$2,601.02
3136361200000	4	\$3,317.36	\$2,967.62
3136361210000	2	\$3,317.36	\$2,601.02
3136361220000	6	\$3,317.36	\$3,297.56
3136361230000	1	\$3,317.36	\$2,481.88
3136361240000	2	\$3,317.36	\$2,601.02
3136361250000	6	\$3,317.36	\$3,297.56
3136361260000	5	\$3,317.36	\$3,095.94
3136361270000	1	\$3,317.36	\$2,481.88
3136361280000	3	\$3,317.36	\$2,830.14
3136361290000	1	\$3,317.36	\$2,481.88
3136361300000	4	\$3,317.36	\$2,967.62
3136361310000	6	\$3,317.36	\$3,297.56
3136361320000	5	\$3,317.36	\$3,095.94
3136361330000	4	\$3,317.36	\$2,967.62
3136361340000	5	\$3,317.36	\$3,095.94
3136361350000	1	\$3,317.36	\$2,481.88
3136361360000	6	\$3,317.36	\$3,297.56
3136361370000	1	\$3,317.36	\$2,481.88
3136361380000	1	\$3,317.36	\$2,481.88
3136361390000	6	\$3,317.36	\$3,297.56
3136361400000	2	\$3,317.36	\$2,601.02
3136361410000	2	\$3,317.36	\$2,601.02
3136361420000	5	\$3,317.36	\$3,095.94
3136361430000	3	\$3,317.36	\$2,830.14
3136361440000	4	\$3,317.36	\$2,967.62
3136361450000	6	\$3,317.36	\$3,297.56
3136361460000	1	\$3,317.36	\$2,481.88
3136361470000	5	\$3,317.36	\$3,095.94
3136361480000	4	\$3,317.36	\$2,967.62
3136361490000	2	\$3,317.36	\$2,601.02
3136361500000	4	\$3,317.36	\$2,967.62
3136361510000	3	\$3,317.36	\$2,830.14
3136361520000	5 5	\$3,317.36	\$3,095.94
3136361530000	3	\$3,317.36	\$3,093.94 \$2,830.14
3136361540000	5 5	\$3,317.36	\$2,630.14 \$3,095.94
3136361550000	3	\$3,317.36	\$3,095.94 \$2,830.14
	3 4		
3136361560000 3136361570000	3	\$3,317.36 \$3,317.36	\$2,967.62 \$2,830.14
3136361580000	3 4	\$3,317.36 \$3,317.36	
3 13030 1300000	<i>+</i>	\$3,317.36	\$2,967.62

Assessor's Parcel <u>Number</u>	Special Tax Classification	Maximum Annual <u>Special Tax</u>	Special Tax Levy
3136361590000	5	\$3,317.36	\$3,095.94
3136361600000	4	\$3,317.36	\$2,967.62
3136361610000	3	\$3,317.36	\$2,830.14
3136361620000	4	\$3,317.36	\$2,967.62
3136361630000	3	\$3,317.36	\$2,830.14
3136361640000	5	\$3,317.36	\$3,095.94
3136361650000	4	\$3,317.36	\$2,967.62
3136361660000	6	\$3,317.36	\$3,297.56
3136361670000	4	\$3,317.36	\$2,967.62
3136361680000	3	\$3,317.36	\$2,830.14
3136361690000	5	\$3,317.36	\$3,095.94
3136361700000	5	\$3,317.36	\$3,095.94
3136361710000	6	\$3,317.36	\$3,297.56
3136361720000	4	\$3,317.36	\$2,967.62
3136361730000	5	\$3,317.36	\$3,095.94
3136361740000	1	\$3,317.36	\$2,481.88
3136361750000	3	\$3,317.36	\$2,830.14
3136361760000	4	\$3,317.36	\$2,967.62
3136361770000	5	\$3,317.36	\$3,095.94
3136361780000	4	\$3,317.36	\$2,967.62
3136361790000	3	\$3,317.36	\$2,830.14
3136361800000	5	\$3,317.36	\$3,095.94
3136361810000	3	\$3,317.36	\$2,830.14
3136361820000	4	\$3,317.36	\$2,967.62
3136361830000	5	\$3,317.36	\$3,095.94
3136361840000	4	\$3,317.36	\$2,967.62
3136361850000	3	\$3,317.36	\$2,830.14
3136361860000	5	\$3,317.36	\$3,095.94
3136421010000	1	\$3,256.40	\$2,481.88
3136421020000	6	\$3,297.56	\$3,297.56
3136421030000	5	\$3,256.40	\$3,095.94
3136421040000	3	\$3,256.40	\$2,830.14
3136421050000	4	\$3,256.40	\$2,967.62
3136421060000	6	\$3,297.56	\$3,297.56
3136421070000	3	\$3,256.40	\$2,830.14
3136421080000	4	\$3,256.40	\$2,967.62
3136421090000	3	\$3,256.40	\$2,830.14
3136421100000	5	\$3,256.40	\$3,095.94
3136421110000	4	\$3,256.40	\$2,967.62
3136421120000	3	\$3,256.40	\$2,830.14
3136421130000	5	\$3,256.40	\$3,095.94
3136421140000	3	\$3,256.40	\$2,830.14
3136421150000	6	\$3,297.56	\$3,297.56
3136421160000	5	\$3,256.40	\$3,095.94
3136421170000	4	\$3,256.40	\$2,967.62
3136421180000	6	\$3,297.56	\$3,297.56
3136421190000	4	\$3,256.40	\$2,967.62
3136421200000	1	\$3,256.40	\$2,481.88
3136421210000	1	\$3,256.40	\$2,481.88
3136421220000	5	\$3,256.40	\$3,095.94
3136421230000	4	\$3,256.40	\$2,967.62
3136421240000	3	\$3,256.40	\$2,830.14
3136421250000	6	\$3,297.56	\$3,297.56
3136421260000	5	\$3,256.40	\$3,095.94
3136421270000	4	\$3,256.40	\$2,967.62
3136421280000	1	\$3,256.40	\$2,481.88
3136421290000	4	\$3,256.40	\$2,967.62
3136421300000	5	\$3,256.40	\$3,095.94
3136421310000	4	\$3,256.40	\$2,967.62
3136421320000	6	\$3,297.56	\$3,297.56
3136421330000	5	\$3,256.40	\$3,095.94
3136421340000	6	\$3,297.56	\$3,297.56
3136421350000	1	\$3,256.40	\$2,481.88
3136421360000	1	\$3,256.40	\$2,481.88
5.55.2755556	,	70,200.10	φ2, .01.00

Assessor's Parcel <u>Number</u>	Special Tax <u>Classification</u>	Maximum Annual <u>Special Tax</u>	Special Tax Levy
3136421370000	6	\$3,297.56	\$3,297.56
3136421380000	4	\$3,256.40	\$2,967.62
3136421390000	5	\$3,256.40	\$3.095.94
3136421400000	4	\$3,256.40	\$2,967.62
3136421410000	6	\$3,297.56	\$3,297.56
3136421420000	4	\$3,256.40	\$2,967.62
3136421430000	5	\$3,256.40	\$3,095.94
3136421440000	6	\$3,297.56	\$3,297.56
3136421450000	1	\$3,256.40	\$2,481.88
3136421460000	5	\$3,256.40	\$3,095.94
3136421470000	3	\$3,256.40	\$2,830.14
3136421480000	3	\$3,256.40	\$2,830.14
3136421490000	4	\$3,256.40	\$2,967.62
<i>3136421500000</i>	5	\$3,256. <i>40</i>	\$3,095.94
3136421510000	6	\$3,297.56	\$3,297.56
3136421520000	5	\$3,256. <i>40</i>	\$3,095.94
3136421530000	4	\$3,256. <i>4</i> 0	\$2,967.62
3136421540000	5	\$3,256.40	\$3,095.94
3136421550000	3	\$3,256.40	\$2,830.14
3136421560000	1	\$3,256.40	\$2,481.88
3136421570000	3	\$3,256.40	\$2,830.14
3136421580000	5	\$3,256.40	\$3,095.94
3136421590000	6	\$3,297.56	\$3,297.56
3136421600000	6	\$3,297.56	\$3,297.56
3136421610000	4	\$3,256.40	\$2,967.62
3136421620000	6	\$3,297.56	\$3,297.56
3136421630000	5	\$3,256.40	\$3,095.94
3136421640000	6	\$3,297.56	\$3,297.56
3136421650000	3 5	\$3,256.40 \$3,256.40	\$2,830.14
3136421660000	5 1	\$3,256.40	\$3,095.94
3136421670000 3136421680000	, 5	\$3,256.40 \$3,256.40	\$2,481.88 \$3,095.94
3136421690000	6	\$3,297.56	\$3,095.9 4 \$3,297.56
3136421700000	1	\$3,2 <i>5</i> 6.40	\$2,481.88
3136421710000	4	\$3,256.40 \$3,256.40	\$2,467.60 \$2,967.62
3136421720000	1	\$3,256.40	\$2,481.88
3136421730000	4	\$3,256.40	\$2,967.62
3136421740000	3	\$3,256.40	\$2,830.14
3136421750000	3	\$3,256.40	\$2,830.14
3136421770000	5	\$3,256.40	\$3,095.94
3136421780000	5	\$3,256.40	\$3,095.94
3136421790000	6	\$3,297.56	\$3,297.56
3136421800000	4	\$3,256.40	\$2,967.62
3136421810000	5	\$3,256.40	\$3,095.94
3136421820000	6	\$3,297.56	\$3,297.56
3136421830000	4	\$3,256.40	\$2,967.62
3136421840000	6	\$3,297.56	<i>\$3,297.56</i>
3136421850000	4	\$3,256.40	\$2,967.62
3136421860000	1	\$3,256. <i>40</i>	<i>\$2,481.88</i>
3136431010000	1	\$3,256. <i>40</i>	<i>\$2,481.88</i>
3136431020000	6	\$3,297.56	\$3,297.56
3136431030000	1	\$3,256.40	\$2,481.88
3136431040000	4	\$3,256.40	\$2,967.62
3136431050000	3	\$3,256.40	\$2,830.14
3136431060000	1	\$3,256.40	\$2,481.88
3136431070000	6	\$3,297.56	\$3,297.56
3136431080000	1	\$3,256.40	\$2,481.88
3136431090000	1	\$3,256.40	\$2,481.88
3136431100000	6	\$3,297.56	\$3,297.56
3136431110000	1	\$3,256.40 \$3,27.56	\$2,481.88 \$3,307.56
3136431120000	6	\$3,297.56 \$3,256.40	\$3,297.56
3136431130000	1	\$3,256.40 \$3,256.40	\$2,481.88 \$2,005.04
3136431140000 3136431150000	5 1	\$3,256.40 \$3,256.40	\$3,095.94 \$2,481.88
3 130 4 3 1 130000	1	\$3,256.40	\$2,481.88

Assessor's Parcel <u>Number</u>	Special Tax Classification	Maximum Annual <u>Special Tax</u>	Special Tax Levy
3136431160000	1	\$3,256.40	\$2,481.88
3136431170000	6	\$3,297.56	\$3,297.56
3136431180000	5	\$3,256.40	\$3,095.9 <i>4</i>
3136431190000	6	\$3,297.56	\$3,297.56
3136431200000	5	\$3,256.40	\$3,095.9 <i>4</i>
3136431210000	6	\$3,297.56	\$3,297.56
3136431220000	3	\$3,256.40	\$2,830.1 <i>4</i>
3136431230000	6	\$3,297.56	\$3,297.56
3136431240000	5	\$3,256.40	\$3,095.9 <i>4</i>
3136431250000	4	\$3,256. <i>40</i>	\$2,967.62
3136431260000	3	\$3,256. <i>40</i>	\$2,830.1 <i>4</i>
3136431270000	5	\$3,256.40	\$3,095.94
3136431280000	1	\$3,256. <i>40</i>	\$2,481.88
3136431290000	3	\$3,256. <i>40</i>	\$2,830.1 <i>4</i>
3136431300000	1	\$3,256. <i>40</i>	\$2,481.88
3136431310000	4	\$3,256. <i>40</i>	\$2,967.62
3136431320000	6	\$3,297.56	\$3,297.56
3136431330000	3	\$3,256. <i>40</i>	\$2,830.1 <i>4</i>
3136431340000	1	\$3,256. <i>40</i>	\$2,481.88
3136431350000	1	\$3,256. <i>40</i>	\$2,481.88
3136431360000	4	\$3,256.40	\$2,967.62
3136431370000	6	\$3,297.56	\$3,297.56
3136431380000	4	\$3,256.40	\$2,967.62
3136431390000	1	\$3,256. <i>40</i>	\$2,481.88
3136431400000	4	\$3,256.40	\$2,967.62
3136431410000	3	\$3,256. <i>40</i>	\$2,830.1 <i>4</i>
3136431420000	4	\$3,256.40	\$2,967.62
3136431430000	5	\$3,256.40	\$3,095.94
3136431440000	6	\$3,297.56	\$3,297.56
3136431450000	1	\$3,256.40	\$2,481.88

Exhibit C

Rate and Method of Apportionment

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

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

SECTION A DEFINITIONS

The terms hereinafter set forth have the following meanings:

- "Acreage" or "Acres" means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable Final Subdivision Map, parcel map, condominium plan, or other recorded parcel map at the County.
- "Act" means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.
- "Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2006-5 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the reasonable expenses of collecting delinquencies, the administration of Bonds, the pro-rata payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2006-5, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2006-5.
- "Annual Special Tax" means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.
- "Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2006-5.
- "Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.
- "Assessor's Parcel Number" or "APN" means that number assigned to an Assessor's Parcel by the County for purposes of identification.
- "Assigned Annual Special Tax" means the Special Tax of that name described in Section D.

- "Backup Annual Special Tax" means the Special Tax of that name described in Section E.
- "Board" means the Board of Trustees of Hesperia Unified School District or its designee as the legislative body of CFD No. 2006-5.
- "Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, which obligation may be incurred by CFD No. 2006-5.
- **"Bond Index"** means the national Bond Buyer Revenue Bond Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and S&P's A-plus, as reasonably determined by the Board.
- "Bond Yield" means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage Certificate or other similar bond issuance document.
- "Building Permit" means a permit for the construction of one or more Units issued by the City for the construction of Units within the City, or another public agency in the event the City no longer issues permits for the construction of Units within CFD No. 2006-5. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.
- "Building Square Footage" or "BSF" means the square footage of assessable internal living space of a Unit, exclusive of garages, or other structures not used as living space, as set forth in the Building Permit application for such Unit or, if not set forth in the Building Permit application, other applicable records of the City.
- "Calendar Year" means the period commencing January 1 of any year and ending the following December 31.
- "City" means the City of Victorville, State of California.
- "County" means the County of San Bernardino, State of California.
- "Developed Property" means all Assessor's Parcels of Taxable Property for which Building Permits were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.
- "Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes in Section K.

- "Final Subdivision Map" means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the County Office of the Recorder.
- "Fiscal Year" means the period commencing on July 1 of any year and ending the following June 30
- "Homeowner" means any owner of a completed Unit constructed and sold within CFD No. 2006-5.
- "Lot" means an individual legal lot created by a Final Subdivision Map for which a Building Permit for residential construction has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by such a Final Subdivision Map upon which condominium units are entitled to be developed but for which a condominium plan has not been recorded, the number of Lots allocable to such legal lot for purposes of calculating the Backup Special Tax applicable to such Final Subdivision Map shall equal the number of condominium units which are permitted to be constructed on such legal lot as shown on such Final Subdivision Map.
- "Maximum Special Tax" means the maximum Special Tax determined in accordance with Section C that can be levied by CFD No. 2006-5 in any Fiscal Year on any Assessor's Parcel.
- "Minimum Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay: (i) the annual debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of CFD No. 2006-5, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds established in association with the Bonds, less (v) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax Requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.
- "Net Taxable Acreage" means the total Acreage of all Taxable Property expected to exist in CFD No. 2006-5 after all Final Subdivision Maps are recorded.
- "Partial Prepayment Amount" means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel, as described in Section I.
- "Prepayment Administrative Fees" means the fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, costs of redeeming Bonds, and costs of recording any notices to evidence the prepayment and redemption of Bonds.
- "**Prepayment Amount**" means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel described in Section H.

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

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

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

"School District" means Hesperia Unified School District.

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

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

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

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

SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS

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

SECTION C MAXIMUM SPECIAL TAXES

1. <u>Developed Property</u>

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

2. Undeveloped Property

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

SECTION D ASSIGNED ANNUAL SPECIAL TAXES

1. <u>Developed Property</u>

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

TABLE 1

ASSIGNED ANNUAL SPECIAL TAX FOR
DEVELOPED PROPERTY

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

2. Undeveloped Property

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

SECTION E BACKUP ANNUAL SPECIAL TAXES

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

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

The terms above have the following meanings:

B = Backup Annual Special Tax per Lot

U = Assigned Annual Special Tax per acre of Acreage for Undeveloped Property

A = Acreage of Taxable Property in such Final Subdivision Map,

as determined by the Board pursuant to Section K

L = Lots in the Final Subdivision Map at the time of calculation

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

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

SECTION F EXCESS ASSIGNED ANNUAL SPECIAL TAX FROM DEVELOPED PROPERTY

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

SECTION G METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

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

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

Step Two: If the sum of the amounts levied in step one is insufficient to satisfy the Minimum

Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Undeveloped Property, up to the Maximum Special Tax applicable to each such Assessor's Parcel, to satisfy the

Minimum Annual Special Tax Requirement.

Step Three: If the sum of the amounts levied in steps one and two is insufficient to satisfy the

Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is derived by application of the Backup Annual Special Tax, up to the Maximum Special Tax applicable to each such Assessor's Parcel, to satisfy

the Minimum Annual Special Tax Requirement.

SECTION H PREPAYMENT OF ANNUAL SPECIAL TAXES

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

P = PVT - RFC + PAF

The terms above have the following meanings:

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

PAF = Prepayment Administrative Fees

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

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

SECTION I PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

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

1. Partial Prepayment Times and Conditions

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

2. Partial Prepayment Amount

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

$$PP = P_H \times F$$

The terms above have the following meanings:

PP = the Partial Prepayment Amount

 P_{H} = the Prepayment Amount for the Assessor's Parcels to be prepaid calculated according to Section H

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

3. Partial Prepayment Procedures and Limitations

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

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

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

SECTION J TERMINATION OF SPECIAL TAX

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

SECTION K EXEMPTIONS

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

SECTION L CLAIMS

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

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

SECTION M MANNER OF COLLECTION

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

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Exhibit D

Annual Debt Service Coverage Summary Table

Annual Debt Service Coverage Summary

Hesperia Unified School District

Community Facilities District No. 2006-5

Special Tax Bonds, Series 2007

Maturity Date (September 1)	Total Debt <u>Service</u>	Special Tax Levy/ Maximum Special Tax	Administrative Expense <u>Budget</u>	Net Taxes	<u>Coverage</u>
2016	\$546,745.00	\$635,828.16	\$25,000.00	\$610,828.16	111.72%
2017	\$548,005.00	\$709,895.76	\$25,000.00	\$684,895.76	124.98%
2018	\$548,705.00	\$709,895.76	\$25,000.00	\$684,895.76	124.82%
2019	\$548,730.00	\$709,895.76	\$25,000.00	\$684,895.76	124.81%
2020	\$548,170.00	\$709,895.76	\$25,000.00	\$684,895.76	124.94%
2021	\$547,015.00	\$709,895.76	\$25,000.00	\$684,895.76	125.21%
2022	\$540,255.00	\$709,895.76	\$25,000.00	\$684,895.76	126.77%
2023	\$548,250.00	\$709,895.76	\$25,000.00	\$684,895.76	124.92%
2024	\$550,000.00	\$709,895.76	\$25,000.00	\$684,895.76	124.53%
2025	\$546,000.00	\$709,895.76	\$25,000.00	\$684,895.76	125.44%
2026	\$546,500.00	\$709,895.76	\$25,000.00	\$684,895.76	125.32%
2027	\$546,250.00	\$709,895.76	\$25,000.00	\$684,895.76	125.38%
2028	\$540,250.00	\$709,895.76	\$25,000.00	\$684,895.76	126.77%
2029	\$543,750.00	\$709,895.76	\$25,000.00	\$684,895.76	125.96%
2030	\$541,250.00	\$709,895.76	\$25,000.00	\$684,895.76	126.54%
2031	\$548,000.00	\$709,895.76	\$25,000.00	\$684,895.76	124.98%
2032	\$548,500.00	\$709,895.76	\$25,000.00	\$684,895.76	124.87%
2033	\$548,000.00	\$709,895.76	\$25,000.00	\$684,895.76	124.98%
2034	\$541,500.00	\$709,895.76	\$25,000.00	\$684,895.76	126.48%
2035	\$544,250.00	\$709,895.76	\$25,000.00	\$684,895.76	125.84%
2036	\$545,750.00	\$709,895.76	\$25,000.00	\$684,895.76	125.50%
2037	\$546,000.00	\$709,895.76	\$25,000.00	\$684,895.76	125.44%

Exhibit E

Status of Foreclosures

Status of Foreclosures

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

Assessor's Parcel			
Number	Fiscal Year	Amount [1]	<u>Status</u>
3071861040000	2007/2008	\$3,297.56	Resolved
3071861070000	2007/2008	\$2,967.62	Resolved
3071861110000	2007/2008	\$1,648.78	Resolved
3071861140000	2007/2008	\$3,297.56	Resolved
3071861250000	2007/2008	\$3,297.56	Resolved
3071861320000	2007/2008	\$1,547.97	Resolved
3071861520000	2007/2008	\$3,095.94	Resolved
3071861700000	2007/2008	\$3,095.94	Resolved
3071861710000	2007/2008	\$3,297.56	Resolved
3071861860000	2007/2008	\$1,547.97	Resolved
3071901420000	2007/2008	\$3,095.94	Resolved
3071901460000	2007/2008	\$2,967.62	Resolved
3071911150000	2007/2008	\$1,240.94	Resolved
30719111270000	2007/2008	\$3,095.94	Resolved
3071921080000	2007/2008	\$2,481.88	Resolved
3071921220000	2007/2008	\$1,415.07	Resolved
3071921240000	2007/2008	\$3,095.94	Unresolved
3071921240000	2007/2008	\$2,967.62	Resolved
3071861040000	2007/2008	· ·	Resolved
3071861110000	2008/2009	\$1,648.78 \$3,297.56	Resolved
3071861180000	2008/2009	\$3,297.56	Resolved
3071861260000	2008/2009	\$3,095.94 \$4,547.07	Resolved Unresolved
3071861340000	2008/2009	\$1,547.97 \$2,207.56	
3071861660000	2008/2009	\$3,297.56 \$4,547.07	Unresolved
3071861800000	2008/2009	\$1,547.97	Resolved
3071861850000	2008/2009	\$2,830.14	Unresolved
3071901380000	2008/2009	\$3,095.94	Resolved
3071901430000	2008/2009	\$3,297.56	Unresolved
3071911330000	2008/2009	\$1,415.07	Resolved
3071921050000	2008/2009	\$2,830.14	Resolved
3071921100000	2008/2009	\$1,648.78	Unresolved
3071921120000	2008/2009	\$1,648.78	Unresolved
3071921140000	2008/2009	\$1,547.97	Resolved
3071921180000	2008/2009	\$1,547.97	Resolved
3071921210000	2008/2009	\$3,297.56	Resolved
3071921240000	2008/2009	\$3,095.94	Unresolved
3071921260000	2008/2009	\$2,830.14	Resolved
3136361700000	2011/2012	\$1,547.97	Unresolved
3136361700000	2012/2013	\$3,095.94	Unresolved
3136361700000	2013/2014	\$3,095.94	Unresolved
3136361700000	2014/2015	\$3,095.94	Unresolved
3136361340000	2009/2010	\$3,095.94	Unresolved
3136361340000	2010/2011	\$3,095.94	Unresolved
3136361340000	2011/2012	\$3,095.94	Unresolved
3136361340000	2012/2013	\$3,095.94	Unresolved
3136361340000	2013/2014	\$3,095.94	Unresolved
3136361340000	2014/2015	\$3,095.94	Unresolved

^[1] Amount does not include interest, penalties and attorney fees.

Exhibit F

Assessed Value-to-Lien Detail Report

Fiscal Year 2015/2016 Assessed Value-to-Lien

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

A		Accessed value			
Assessor's <u>Parcel Number</u>	<u>Land</u>	<u>Improvement</u>	<u>Total</u>	<u>Total Lien</u>	Value-to-Lien
3136361010000	\$36,000.00	\$143,000.00	\$179,000.00	\$28,104.35	6.37:1
3136361020000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136361030000	\$46,000.00	\$185,000.00	\$231,000.00	\$35,057.85	6.59:1
3136361040000	\$33,812.00	\$133,199.00	\$167,011.00	\$37,340.96	4.47:1
3136361050000	\$28,218.00	\$110,781.00	\$138,999.00	\$32,047.98	4.34:1
3136361060000	\$45,109.00	\$136,401.00	\$181,510.00	\$37,340.96	4.86:1
3136361070000	\$34,112.00	\$135,383.00	\$169,495.00	\$33,604.78	5.04:1
3136361080000	\$31,980.00	\$95,940.00	\$127,920.00	\$28,104.35	4.55:1
3136361090000	\$22,440.00	\$193,796.00	\$216.236.00	\$32,047.98	6.75:1
3136361100000	\$52,019.00	\$208,076.00	\$260,095.00	\$35,057.85	7.42:1
3136361110000	\$40,759.00	\$163,036.00	\$203,795.00	\$37,340.96	5.46:1
3136361120000	\$45,000.00	\$182,000.00	\$227,000.00	\$33,604.78	6.75:1
3136361130000	\$26,851.00	\$104,838.00	\$131,689.00	\$28,104.35	4.69:1
3136361140000	\$46,184.00	\$141,772.00	\$187,956.00	\$37,340.96	5.03:1
3136361150000	\$40,000.00	\$164,000.00	\$204,000.00	\$32,047.98	6.37:1
3136361160000	\$46,919.00	\$185,636.00	\$232,555.00	\$33,604.78	6.92:1
3136361170000	\$28,074.00	\$112,298.00	\$140,372.00	\$33,604.78	4.18:1
3136361180000	\$49,800.00	\$199,200.00	\$249,000.00	\$37,340.96	6.67:1
3136361190000	\$36,517.00	\$108,478.00	\$144,995.00	\$29,453.47	4.92:1
3136361200000	\$48,735.00	\$146,203.00	\$194,938.00	\$33,604.78	5.80:1
3136361210000	\$33,596.00	\$109,997.00	\$143,593.00	\$29,453.47	4.88:1
3136361220000	\$42,961.00	\$150,364.00	\$193,325.00	\$37,340.96	5.18:1
3136361230000	\$25,082.00	\$100,330.00	\$125,412.00	\$28,104.35	4.46:1
3136361240000	\$39,000.00	\$158,000.00	\$197,000.00	\$29,453.47	6.69:1
3136361250000	\$42,859.00	\$130,722.00	\$173,581.00	\$37,340.96	4.65:1
3136361260000	\$33,045.00	\$134,050.00	\$167,095.00	\$35,057.85	4.77:1
3136361270000	\$26,128.00	\$106,600.00	\$132,728.00	\$28,104.35	4.72:1
3136361280000	\$34,836.00	\$139,347.00	\$174,183.00	\$32,047.98	5.44:1
3136361290000	\$27,172.00	\$107,646.00	\$134,818.00	\$28,104.35	4.80:1
3136361300000	\$42,839.00	\$171,357.00	\$214,196.00	\$33,604.78	6.37:1
3136361310000	\$43,932.00	\$132,866.00	\$176,798.00	\$37,340.96	4.73:1
3136361320000	\$35,178.00	\$1 <i>4</i> 2,845.00	\$178,023.00	\$35,057.85	5.08:1
3136361330000	\$32,222.00	<i>\$148,216.00</i>	\$180,438.00	\$33,604.78	5.37:1
3136361340000	\$38,574.00	\$116,793.00	\$155,367.00	\$35,057.85	4.43:1
3136361350000	\$26,519.00	\$106,078.00	\$132,597.00	\$28,104.35	4.72:1
3136361360000	\$36,2 <i>45</i> .00	\$151,266.00	\$187,511.00	\$37,340.96	5.02:1
3136361370000	\$29,848.00	\$89,545.00	\$119,393.00	\$28,104.35	4.25:1
3136361380000	\$26,640.00	\$106,559.00	\$133,199.00	\$28,104.35	4.74:1
3136361390000	\$33,443.00	\$133,773.00	\$167,216.00	\$37,340.96	4.48:1
3136361400000	\$32,619.00	\$98,070.00	\$130,689.00	\$29,453.47	4.44:1
3136361410000	\$32,895.00	\$98,684.00	\$131,579.00	\$29,453.47	4.47:1
3136361420000	\$48,156.00	\$192,627.00	\$240,783.00	\$35,057.85	6.87:1
3136361430000	\$43,000.00	\$173,000.00	\$216,000.00	\$32,047.98	6.74:1
3136361440000	\$45,000.00	\$182,000.00	\$227,000.00	\$33,604.78	6.75:1
3136361450000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136361460000	\$36,000.00	\$143,000.00	\$179,000.00	\$28,104.35	6.37:1
3136361470000	\$32,787.00	\$131,150.00	\$163,937.00	\$35,057.85	4.68:1
3136361480000	\$45,000.00	\$182,000.00	\$227,000.00	\$33,604.78 \$30,453,47	6.75:1
3136361490000 3136361500000	\$38,000.00	\$154,000.00 \$142,677.00	\$192,000.00 \$180,584.00	\$29,453.47 \$22,604.79	6.52:1 5.27:1
3136361510000	\$37,907.00	\$142,677.00 \$133,181,00		\$33,604.78	5.37:1 5.10:1
3136361520000	\$33,295.00 \$51,407.00	\$133,181.00 \$205,628.00	\$166,476.00 \$257,035.00	\$32,047.98 \$35,057.85	5.19:1 7.33:1
3136361530000	\$31,407.00 \$42,157.00	\$205,626.00 \$126,467.00	\$257,035.00 \$168,624.00	\$35,057.85 \$32,047.98	7.33.1 5.26:1
3136361540000	\$42,157.00 \$38,128.00	\$126,467.00 \$114,385.00	\$166,624.00 \$152,513.00	\$32,047.96 \$35,057.85	5.26.1 4.35:1
3136361550000	\$40,600.00	\$162,400.00	\$203,000.00	\$32,047.98	6.33:1
3136361560000	\$60,110.00	\$162,400.00 \$164,484.00	\$203,000.00 \$224,594.00	\$32,047.96 \$33,604.78	6.68:1
3136361570000	\$22,440.00	\$193,796.00	\$224,394.00 \$216,236.00	\$32,047.98	6.75:1
3730307370000	Ψ22,770.00	φ100,100.00	φε 10,200.00	ΨυΣ,υτι.συ	0.70.1

Assessor's 13136361580000 137,656.00 13136361590000 134,172.00 13136361590000 134,172.00 13136361590000 135,000 135,000 13136361600000 135,000 1			Assessed Value		<u>.</u>	
3136361580000 \$34,112.00 \$130,449.00 \$170,561.00 \$33,604.78 4.11.1 13136361690000 \$34,112.00 \$136,449.00 \$170,561.00 \$35,607.85 4.87.1 1316361690000 \$34,003.00 \$137,7151.00 \$160,617.00 \$32,047.99 5.01.1 1316361610000 \$39,646.00 \$120,971.00 \$160,617.00 \$32,047.99 5.01.1 1316361630000 \$39,646.00 \$120,971.00 \$160,617.00 \$32,047.99 5.01.1 1316361630000 \$34,000.00 \$186,500.00 \$32,047.99 4.46.1 1316361630000 \$34,000.00 \$186,500.00 \$32,047.99 4.46.1 1316361630000 \$34,000.00 \$186,500.00 \$32,047.99 4.46.1 1316361630000 \$34,000.00 \$186,500.00 \$373,000.00 \$35,057.85 6.85.1 1316361630000 \$34,020.00 \$116,502.00 \$373,000.00 \$35,057.85 6.85.1 1316361630000 \$34,020.00 \$116,502.00 \$374,650.00 \$33,064.78 4.55.1 1316361630000 \$34,020.00 \$116,502.00 \$374,650.00 \$33,064.78 4.55.1 1316361630000 \$34,020.00 \$137,707.00 \$174,650.00 \$33,064.78 4.59.1 1316361630000 \$34,020.00 \$137,707.00 \$172,134.00 \$32,047.99 5.37.1 1316361630000 \$34,020.00 \$137,707.00 \$172,134.00 \$33,057.85 5.71 1316361700000 \$34,000.00 \$126,855.00 \$158,815.00 \$33,004.78 4.55.1 1316361700000 \$37,170.00 \$172,105.00 \$375,855.00 \$35,867.85 4.55.1 1316361700000 \$37,170.00 \$172,105.00 \$375,856.00 \$33,004.78 4.65.1 1316361700000 \$37,170.00 \$172,105.00 \$375,856.00 \$33,004.78 4.65.1 1316361700000 \$37,170.00 \$172,105.00 \$375,856.00 \$375						
3136361690000 \$341,112.00 \$136,449.00 \$170,561.00 \$35,607.85 4.877.1 3136361610000 \$39,646.00 \$120,971.00 \$160,617.00 \$32,047.99 5.11.1 3136361630000 \$39,646.00 \$120,971.00 \$160,617.00 \$32,047.99 5.11.1 3136361630000 \$345,046.00 \$116,793.00 \$156,010.00 \$32,047.99 4.65.1 3136361630000 \$346,000.00 \$186,000.00 \$156,010.00 \$33,604.79 4.65.1 3136361630000 \$346,000.00 \$186,000.00 \$156,001.00 \$33,604.79 4.65.1 3136361630000 \$346,000.00 \$166,000.00 \$166,000.00 \$35,007.85 6.69.1 3136361630000 \$346,000.00 \$100,000 \$200,000 \$273,000.00 \$35,007.85 4.95.1 3136361630000 \$346,000.00 \$100,000 \$200,000 \$275,000.00 \$37,449.96 6.75.1 3136361630000 \$346,000.00 \$100,000 \$200,000 \$275,000.00 \$37,449.96 6.75.1 3136361630000 \$346,000 \$100,000 \$200,000 \$276,000.00 \$276,000.00 \$37,449.96 6.75.1 3136361630000 \$346,000 \$316,000 \$	Parcel Number	<u>Land</u>	<u>Improvement</u>	<u>Total</u>	<u>Total Lien</u>	<u>Value-to-Lien</u>
3136361690000 \$341,112.00 \$136,449.00 \$170,561.00 \$35,607.85 4.877.1 3136361610000 \$39,646.00 \$120,971.00 \$160,617.00 \$32,047.99 5.11.1 3136361630000 \$39,646.00 \$120,971.00 \$160,617.00 \$32,047.99 5.11.1 3136361630000 \$345,046.00 \$116,793.00 \$156,010.00 \$32,047.99 4.65.1 3136361630000 \$346,000.00 \$186,000.00 \$156,010.00 \$33,604.79 4.65.1 3136361630000 \$346,000.00 \$186,000.00 \$156,001.00 \$33,604.79 4.65.1 3136361630000 \$346,000.00 \$166,000.00 \$166,000.00 \$35,007.85 6.69.1 3136361630000 \$346,000.00 \$100,000 \$200,000 \$273,000.00 \$35,007.85 4.95.1 3136361630000 \$346,000.00 \$100,000 \$200,000 \$275,000.00 \$37,449.96 6.75.1 3136361630000 \$346,000.00 \$100,000 \$200,000 \$275,000.00 \$37,449.96 6.75.1 3136361630000 \$346,000 \$100,000 \$200,000 \$276,000.00 \$276,000.00 \$37,449.96 6.75.1 3136361630000 \$346,000 \$316,000 \$						
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3136421330000 \$46,000.00 \$185,000.00 \$231,000.00 \$35,057.85 6.59:1						
	3136421340000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1

_		Assessed Value		•	
Assessor's			T-4-1	T. (.) ('	Malaa (a. Liiaa
Parcel Number	<u>Land</u>	<u>Improvement</u>	<u>Total</u>	<u>Total Lien</u>	<u>Value-to-Lien</u>
2426424250000	¢26,000,00	\$1.46.000.00	¢402,000,00	\$20.404.2E	6.40.4
3136421350000 3136421360000	\$36,000.00 \$24,038.00	\$146,000.00 \$96,149.00	\$182,000.00 \$120,187.00	\$28,104.35 \$28,104.35	6.48:1 4.28:1
3136421370000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	4.26.1 6.75:1
3136421380000	\$45,000.00	\$182,000.00	\$232,000.00	\$37,340.90 \$33,604.78	6.75:1
3136421390000	\$36,245.00	\$151,976.00	\$227,000.00 \$188,221.00	\$35,004.78 \$35,057.85	5.37:1
3136421400000	\$30,738.00	\$122,953.00	\$153,691.00	\$33,604.78	4.57:1
3136421410000	\$40,497.00	\$121,493.00	\$161,990.00	\$37,340.96	4.34:1
3136421420000	\$45,000.00	\$182,000.00	\$227,000.00	\$33,604.78	6.75:1
3136421430000	\$41,674.00	\$125,021.00	\$166,695.00	\$35,057.85	4.75:1
3136421440000	\$50,999.00	\$203,996.00	\$254,995.00	\$37,340.96	6.83:1
3136421450000	\$34,287.00	\$105,005.00	\$139,292.00	\$28,104.35	4.96:1
3136421460000	\$46,000.00	\$185,000.00	\$231,000.00	\$35,057.85	6.59:1
3136421470000	\$35,272.00	\$105,817.00	\$141,089.00	\$32,047.98	4.40:1
3136421480000	\$34,112.00	\$134,316.00	\$168,428.00	\$32,047.98	5.26:1
3136421490000	\$34,112.00	\$136,449.00	\$170,561.00	\$33,604.78	5.08:1
3136421500000	\$46,000.00	\$185,000.00	\$231,000.00	\$35,057.85	6.59:1
3136421510000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136421520000	\$56,788.00	\$170,366.00	\$227,154.00	\$35,057.85	6.48:1
<i>3136421530000</i>	\$27,172.00	\$110,781.00	\$137,953.00	\$33,604.78	4.11:1
3136421540000	\$33,812.00	\$135,2 <i>4</i> 8.00	\$169,060.00	\$35,057.85	4.82:1
<i>3136421550000</i>	\$36,886.00	\$155,741.00	\$192,627.00	\$32,047.98	6.01:1
3136421560000	\$25,616.00	\$100,412.00	\$126,028.00	\$28,104.35	4.48:1
3136421570000	\$28,218.00	\$112,871.00	\$141,089.00	\$32,047.98	4.40:1
3136421580000	\$36,245.00	\$142,312.00	\$178,557.00	\$35,057.85	5.09:1
3136421590000	\$32,787.00	\$134,224.00	\$167,011.00	\$37,340.96	4.47:1
3136421600000	\$22,000.00	\$238,000.00	\$260,000.00	\$37,340.96	6.96:1
3136421610000	\$29,681.00	\$118,724.00	\$148,405.00	\$33,604.78	4.42:1
3136421620000	\$22,440.00	\$243,775.00	\$266,215.00	\$37,340.96	7.13:1
3136421630000	\$30,052.00	\$146,868.00	\$176,920.00	\$35,057.85 \$37,340.06	5.05:1
3136421640000	\$50,999.00	\$203,996.00 \$134.316.00	\$254,995.00 \$167.361.00	\$37,340.96	6.83:1 5.22:1
3136421650000 3136421660000	\$33,045.00 \$46,000.00	\$134,316.00 \$185,000.00	\$167,361.00 \$231,000.00	\$32,047.98 \$35,057.85	5.22:1 6.59:1
3136421670000	\$36,000.00	\$143,000.00	\$179,000.00	\$28,104.35	6.37:1
3136421680000	\$51,000.00	\$204,000.00	\$255,000.00	\$35,057.85	7.27:1
3136421690000	\$42,961.00	\$152,513.00	\$195,474.00	\$37,340.96	5.23:1
3136421700000	\$39,000.00	\$156,000.00	\$195,000.00	\$28,104.35	6.94:1
3136421710000	\$35,861.00	\$145,987.00	\$181,848.00	\$33,604.78	5.41:1
3136421720000	\$36,719.00	\$146,877.00	\$183,596.00	\$28,104.35	6.53:1
3136421730000	\$40,813.00	\$136,939.00	\$177,752.00	\$33,604.78	5.29:1
3136421740000	\$26,851.00	\$142,310.00	\$169,161.00	\$32,047.98	5.28:1
3136421750000	\$43,000.00	\$173,000.00	\$216,000.00	\$32,047.98	6.74:1
3136421770000	\$46,184.00	\$141,772.00	\$187,956.00	\$35,057.85	5.36:1
3136421780000	\$33,000.00	\$132,000.00	\$165,000.00	\$35,057.85	4.71:1
3136421790000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136421800000	\$31,353.00	\$125,413.00	\$156,766.00	\$33,604.78	4.66:1
3136421810000	\$28,218.00	<i>\$115,484.00</i>	\$143,702.00	\$35,057.85	4.10:1
3136421820000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136421830000	\$38,000.00	\$209,500.00	\$247,500.00	\$33,604.78	7.37:1
3136421840000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136421850000	\$40,236.00	\$120,710.00	\$160,946.00	\$33,604.78	4.79:1
3136421860000	\$34,287.00	\$101,792.00	\$136,079.00	\$28,104.35	4.84:1
3136431010000	\$36,000.00	\$143,000.00	\$179,000.00	\$28,104.35	6.37:1
3136431020000	\$35,451.00	\$141,806.00	\$177,257.00	\$37,340.96	4.75:1
3136431030000	\$39,000.00	\$156,000.00 \$114,756.00	\$195,000.00 \$143,445,00	\$28,104.35 \$22,604.78	6.94:1
3136431040000 3136431050000	\$28,689.00 \$27,716.00	\$114,756.00 \$100.008.00	\$143,445.00 \$137.714.00	\$33,604.78 \$32,047,08	4.27:1 4.30:1
3136431060000	\$27,716.00 \$28,074.00	\$109,998.00 \$112,298.00	\$137,714.00 \$140,372.00	\$32,047.98 \$28,104.35	4.30.1 4.99:1
3136431070000	\$50,000.00	\$202,000.00	\$252,000.00	\$26,104.35 \$37,340.96	4.99.1 6.75:1
3136431080000	\$28,218.00	\$202,000.00 \$112,871.00	\$232,000.00 \$141,089.00	\$28,104.35	5.02:1
3136431090000	\$38,000.00	\$172,077.00 \$154,000.00	\$192,000.00	\$28,104.35	6.83:1
3136431100000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136431110000	\$37,591.00	\$112,774.00	\$150,365.00	\$28,104.35	5.35:1
3136431120000	\$22,440.00	\$219,806.00	\$242,246.00	\$37,340.96	6.49:1

		Assessed value	<u> </u>		
Assessor's <u>Parcel Number</u>	<u>Land</u>	<u>Improvement</u>	<u>Total</u>	Total Lien	<u>Value-to-Lien</u>
3136431130000	\$29,054.00	\$116,216.00	\$145,270.00	\$28,104.35	5.17:1
3136431140000	\$46,511.00	\$186,044.00	\$232,555.00	\$35,057.85	6.63:1
3136431150000	\$38,000.00	\$154,000.00	\$192,000.00	\$28,104.35	6.83:1
3136431160000	\$36,000.00	\$143,000.00	\$179,000.00	\$28,104.35	6.37:1
3136431170000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136431180000	\$46,000.00	\$185,000.00	\$231,000.00	\$35,057.85	6.59:1
3136431190000	\$47,422.00	\$142,265.00	\$189,687.00	\$37,340.96	5.08:1
3136431200000	\$46,000.00	\$185,000.00	\$231,000.00	\$35,057.85	6.59:1
3136431210000	\$49,979.00	\$199,916.00	\$249,895.00	\$37,340.96	6.69:1
3136431220000	\$42,961.00	<i>\$128,884.00</i>	\$171,845.00	\$32,047.98	5.36:1
3136431230000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136431240000	\$38,000.00	\$167,000.00	\$205,000.00	\$35,057.85	5.85:1
3136431250000	\$45,000.00	\$182,000.00	\$227,000.00	\$33,604.78	6.75:1
3136431260000	\$34,369.00	\$137,476.00	\$171,845.00	\$32,047.98	5.36:1
3136431270000	\$46,000.00	\$185,000.00	\$231,000.00	\$35,057.85	6.59:1
3136431280000	\$39,000.00	\$155,000.00	\$194,000.00	\$28,104.35	6.90:1
3136431290000	\$35,442.00	\$141,772.00	\$177,214.00	\$32,047.98	5.53:1
3136431300000	\$28,074.00	\$112,298.00	\$140,372.00	\$28,104.35	4.99:1
3136431310000	\$31,980.00	\$127,814.00	\$159,794.00	\$33,604.78	4.76:1
3136431320000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136431330000	\$27,172.00	\$110,781.00	\$137,953.00	\$32,047.98	4.30:1
3136431340000	\$36,000.00	<i>\$143,000.00</i>	\$179,000.00	\$28,104.35	6.37:1
3136431350000	\$38,664.00	\$115,995.00	\$154,659.00	\$28,104.35	5.50:1
3136431360000	\$45,000.00	\$182,000.00	\$227,000.00	\$33,604.78	6.75:1
3136431370000	\$37,591.00	\$1 <i>4</i> 3,920.00	\$181,511.00	\$37,340.96	4.86:1
3136431380000	\$42,227.00	\$168,909.00	\$211,136.00	\$33,604.78	6.28:1
3136431390000	\$28,218.00	\$111,826.00	\$140,044.00	\$28,104.35	4.98:1
3136431400000	\$29,263.00	\$117,051.00	\$146,314.00	\$33,604.78	4.35:1
3136431410000	\$43,000.00	\$173,000.00	\$216,000.00	\$32,047.98	6.74:1
3136431420000	\$37,503.00	\$114,649.00	\$152,152.00	\$33,604.78	4.53:1
3136431430000	\$45,109.00	\$140,967.00	\$186,076.00	\$35,057.85	5.31:1
3136431440000	\$50,000.00	\$202,000.00	\$252,000.00	\$37,340.96	6.75:1
3136431450000	\$32,222.00	\$114,385.00	<i>\$146,607.00</i>	\$28,104.35	5.22:1

Exhibit G

Report to the California Debt and Investment Advisory Commission

Submitted:

Tuesday, October 27, 2015

STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)

YEARLY FISCAL STATUS REPORT

For Office Use Only Fiscal Year

10:43:31AM CDIAC #: 2007-0157

California Debt and Investment Advisory Commission 915 Capitol Mall, Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA 94209-0001 (916) 653-3269 Fax (916) 654-7440

I.	GEN	IERAL	INFC	RM.	ATIC	N
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Hesperia Unified School District CFD No 2006-5 A. Issuer

School Facs & Baldy Mesa WD **B.Project Name**

2007 Special Tax Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 4/19/2007

E. Original Principal Amount of Bonds \$8,500,000.00

X F. Reserve Fund Minimum Balance Required Amount \$550,000.00

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2015

\$7,380,000.00 A. Principal Amount of Bonds Outstanding

\$550,034.05 B. Bond Reserve Fund

\$0.00 C. Capitalized Interest Fund

D. Construction Fund(s) \$1,665,411.52

III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

7/1/2015 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

\$28,513.21

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$40,408,655.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$635,828.16

Ν C. Taxes are Paid Under the County's Teeter Plan?

B. Total Amount of Unpaid Special Taxes Annually

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2015

19 A. Total Number of Delinquent Parcels:

\$79,819.78 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date) (Attach additional sheets if necessary.)

(1.199/109ato totalo, il forociocale comiliorioca cir	(rittaeri adameriai erreete i	,
Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
	G-1	\$0.00

Submitted:

Tuesday, October 27, 2015 10:43:31AM

CDIAC #: 2007-0157

VII. ISSUE RETIRED

STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

California Debt and Investment Advisory Commission 915 Capitol Mall, Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA 94209-0001 (916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)					
	Matured		Redeemed Entirely		Other
	If Matured, indicate final maturity date:				
	If Redeemed Entirely, state refunding bond title & CDIAC #:				
	and redemption date:				
	If Other:				
	and date:				
VIII. NAME OF PARTY COMPLETING THIS FORM					
	Namo		Benjamin Dolinka		

Benjamin Dolinka Name

President Title

Dolinka Group, LLC Firm/ Agency 8955 Research Drive Address

City/ State/ Zip Irvine, CA 92618

Phone Number (949) 250-8300 Date of Report 10/27/2015

E-Mail taxinfo@dolinkagroup.com

IX. ADDITIONAL COMMENTS: