COOPERATIVE STRATEGIES

COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

HESPERIA UNIFIED SCHOOL DISTRICT

CONTINUING DISCLOSURE ANNUAL REPORT
FISCAL YEAR ENDING JUNE 30, 2018:
COMMUNITY FACILITIES DISTRICT NO. 2013-1
SERIES 2015 SPECIAL TAX BONDS

BASE CUSIP: 428063

MARCH 1, 2019

PREPARED FOR:
Hesperia Unified School District
15576 Main Street
Hesperia CA 92345
T 760.244.4411

PREPARED BY:
Cooperative Strategies
8955 Research Drive
Irvine, CA 92618
T 844.654.2421

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

Maturity Date (September 1)	***CUSIP****
2016	428063BS9
2017	428063BT7
2018	428063BU4
2019	428063BV2
2020	428063BW0
2021	428063BX8
2022	428063BY6
2023	428063BZ3
2024	428063CA7
2025	428063CB5
2026	428063CC3
2027	428063CD1
2028	428063CE9
2029	428063CF6
2030	428063CG4
2035	428063CM1
2043	428063CN9

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

List of Participants

Issuer

Community Facilities District No. 2013-1
Hesperia Unified School District
15576 Main Street
Hesperia, CA 92345
Phone: 760.244.4411

Bond Counsel

Atkinson, Andelson, Loya, Ruud & Romo
12800 Center Court Drive, Suite 300
Cerritos, CA 90703
Phone: 562.653.3200

Disclosure Counsel

Orrick, Herrington & Sutcliffe LLP
777 South Figueroa Street, Suite 3200
Los Angeles, CA 90017-5855

Financial Advisor/Special Tax Consultant/
CFD Administrator/Dissemination Agent

Cooperative Strategies, LLC
8955 Research Drive
Irvine, CA 92618
Phone: 949.250.8300
Fax: 949.250.8301
www.coopstrategies.com

Fiscal Agent

MUFG Union Bank
120 S. San Pedro Street, Suite 400
Los Angeles, CA 90012-5300
www.unionbank.com

Underwriter

Stifel, Nicolaus, and Company, Incorporated
515 South Figueroa Street, Suite 1800
Los Angeles, CA 90071
Phone: 213.443.5000
Fax: 213.443.5023

COOPERATIVE STRATEGIES
COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

T.O.C.

SECTION		PAGE
I.	ISSUER'S STATEMENT	1
II.	FINANCIAL INFORMATION	2
III.	BOND INFORMATION	3
	A. Principal Amount of Bounds Outstanding	3
	B. Fund and Account Balances	3
	C. Reserve Requirement	4
	D. Status of Projects	4
IV.	SPECIAL TAXES	5
	A. Changes to the First Amended Rate and Method of Apportionment	5
	B. Prepayments	5
	C. Special Tax Budget	5
	D. Debt Service Coverage	5
	E. Special Tax Levy	6
	F. Major Taxpayers	7
	G. Special Tax Delinquencies	7
	H. Special Tax Foreclosures	7
V.	ASSESSED VALUES AND LAND SECURED BONDED INDEBTEDNESS	8
	A. Assessed Value Summary	8
	B. Assessed Value and Value to Lien Ratios	9
VI.	REPORTS AND ADDITIONAL INFORMATION	10
	A. Report to the California Debt and Investment Advisory Commission	10
	B. Listed Events	10
	C. Additional Information	11

COOPERATIVE STRATEGIES
COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

EXHIBITS

EXHIBIT A
Debt Service Schedule
EXHIBIT B
First Amended Rate and Method of Apportionment
EXHIBIT C
Annual Debt Service Coverage Summary Table
EXHIBIT D
Status of Foreclosures
EXHIBIT E
Report to the California Debt and Investment Advisory Commission

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 Series 2015 Special Tax Bonds ("Bonds") by Community Facilities District ("CFD") No. 2013-1 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 Cooperative Strategies 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. 2013-1 since the date hereof. Capitalized terms used herein which are not otherwise defined shall have the meaning given them in the Disclosure Agreement.

For a detailed listing of information provided in this Report, please contact Cooperative Strategies at taxinfo@coopstrategies.com. Information requested, in accordance with the Disclosure Agreement, will be uploaded to the Electronic Municipal Market Access website. Please visit https://emma.msrb.org for any updates.

Hesperia Unified School District

II. FINANCIAL INFORMATION

CFD No. 2013-1 does not prepare its own audited financial statement; however, the School District's annual audited financial statements for Fiscal Year 2017/2018 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. 2013-1 or the School District are required to be used to pay debt service on the Bonds, and neither CFD No. 2013-1 nor the School District are obligated to advance available funds to cover any delinquencies. Investors should not rely on the financial condition of CFD No. 2013-1 or the School District in evaluating whether to buy, hold, or sell the Bonds.

III. BOND INFORMATION

Series 2015 Special Tax Bonds. The Bonds were issued in the amount of $2,670,000 on May 6, 2015. The Bonds were issued to (i) finance the acquisition and construction of certain school improvements of the School District, (ii) fund a Reserve Fund for the Bonds, and (iii) pay certain costs of issuing the Bonds.

The Bonds are limited obligations of CFD No. 2013-1 and are payable solely from revenues of the "Net Taxes" which is defined as Special Taxes levied within CFD No. 2013-1 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 December 31, 2018, was $2,550,000. 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 December 31, 2018 is listed in the table on the following page.

Fund and Account Balances

Funds and Accounts	Amount
2015 Agency Fund	$0.00
Administrative Expense Fund	$32,795.12
Interest Account	$0.00
Mandatory Redemption Account	$0.00
Optional Redemption Account	$0.00
Prepayment Account	$0.00
Principal Account	$0.00
Reserve Fund	$163,444.97
School Construction Account	$1,469.76
Sinking Fund Redemption Account	$0.00
Special Tax Fund	$472,580.54
Total	**$670,290.39**

The balances of all other funds and accounts referenced in the Fiscal Agent Agreement are $0.00 and/or have been closed.

C. Reserve Requirement

As of December 31, 2018, the Reserve Requirement for the Bonds was $163,225.00; therefore, the Reserve Requirement was satisfied as of this date.

D. Status of Projects

Series 2015 Special Tax Bonds. Construction proceeds generated from the issuance of the Bonds were used for the construction of additional seats at Mission Crest Elementary, Krystal School of Match, Science & Technology, Cypress School of the Arts and Maple Elementary.

The remaining Bond proceeds for School Facilities are expected to be utilized on certain school facilities to be owned and operated by the School District to benefit the property owners within CFD No. 2013-1. It is expected that the funds on deposit will be utilized within this Fiscal Year.

IV. SPECIAL TAXES

CFD No. 2013-1 has covenanted to annually levy the Special Tax in accordance with the First Amended Rate and Method of Apportionment ("RMA") so long as the Bonds are outstanding. The items below summarize information required by the Disclosure Agreement.

A. Changes to the First Amended Rate and Method of Apportionment

There have been no changes to the RMA since the date of the Official Statement. A copy of the RMA has been included as Exhibit B.

B. Prepayments

There have been no prepayments of the Special Tax in the Fiscal Year 2017/2018.

C. Special Tax Budget

A summary of the Fiscal Year 2018/2019 Special Tax budget is outlined below.

Special Tax Budget

FY 2018/2019 Obligations		**$207,427.12**
Interest Payment Due March 1, 2019	$44,793.75	
Interest Payment Due September 1, 2018	$44,793.75	
Principal Payment Due September 1, 2018	$70,000.00	
Administrative Expense Budget for Fiscal Year 2018/2019	$30,000.00	
Direct Construction of Authorized Facilities/Special Tax Delinquencies	$17,839.62	
Special Tax Requirement		**$207,427.12**

D. Debt Service Coverage

At the time the Bonds were sold CFD No. 2013-1 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 2018/2019 the amount of Net Taxes yields 111.18% of the annual debt service on the Bonds. An Annual Debt Service Coverage Summary Table has been included as Exhibit C.

E. Special Tax Levy

A summary of the Fiscal Year 2017/2018 Special Tax levy is listed in the following table.

Fiscal Year 2017/2018 Special Tax Levy

Tax Class	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Tax Class 1	19 Units	$440.34 per Unit	$8,366.46
Tax Class 2	38 Units	$529.32 per Unit	$20,114.16
Tax Class 3	34 Units	$594.52 per Unit	$20,213.68
Tax Class 4	60 Units	$668.32 per Unit	$40,099.20
Tax Class 5	84 Units	$697.60 per Unit	$58,598.40
Tax Class 6	47 Units	$754.00 per Unit	$35,438.00
Tax Class 7	33 Units	$798.72 per Unit	$26,357.76
Developed Property	*315 Units*	*N/A*	*$209,187.66*
Undeveloped Property	*0.00 Acres*	*$0.00 per Acre*	*$0.00*
Total			**$209,187.66**

A summary of the Fiscal Year 2018/2019 Special Tax levy is listed in the following table.

Fiscal Year 2018/2019 Special Tax Levy

Tax Class	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Tax Class 1	19 Units	$436.62 per Unit	$8,295.78
Tax Class 2	38 Units	$524.86 per Unit	$19,944.68
Tax Class 3	34 Units	$589.52 per Unit	$20,043.68
Tax Class 4	60 Units	$662.68 per Unit	$39,760.80
Tax Class 5	84 Units	$691.74 per Unit	$58,106.16
Tax Class 6	47 Units	$747.66 per Unit	$35,140.02
Tax Class 7	33 Units	$792.00 per Unit	$26,136.00
Developed Property	*315 Units*	*NA*	*$207,427.12*
Undeveloped Property	*0.00 Acres*	*$0.00 per Acre*	*$0.00*
Total			**$207,427.12**

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 2018/2019.

G. Special Tax Delinquencies

Historical Special Tax delinquencies within CFD No. 2013-1 are shown in the table below.

Historical Special Tax Delinquencies

	Subject Fiscal Year						June 30, 2018 [1]		
Fiscal Year	Parcels Levied	Aggregate Special Tax	Total Annual Special Taxes Collected	Parcels Delinquent	Fiscal Year Amount Delinquent	Fiscal Year Delinquency Rate	Remaining Parcels Delinquent	Remaining Amount Delinquent	Remaining Delinquency Rate
2013/2014	315	$160,009.06	$158,239.58	7	$1,769.48	1.11 %	1	$202.44	0.13 %
2014/2015	315	$160,009.06	$157,622.16	8	$2,386.90	1.49 %	2	$671.68	0.42 %
2015/2016	315	$160,009.06	$158,548.18	4	$1,460.88	0.91 %	1	$533.60	0.33 %
2016/2017	315	$160,009.06	$156,622.17	9	$3,386.89	2.12 %	6	$2,640.48	1.65 %
2017/2018	315	$209,187.66	$205,992.90	6	$3,194.76	1.53 %	6	$2,845.96	1.36 %

[1] Section 3 (b)(vi) of the Disclosure Agreement requires delinquency information as of December 31st. However, due to the availability of tax information from the County of San Bernardino delinquencies are as of June 30th.

There are no parcels responsible for a delinquency of more than five percent (5.00%) of the total Special Taxes levied in Fiscal Year 2018/2019.

H. Special Tax Foreclosures

CFD No. 2013-1 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 five (5) or more installments, and any single owner of multiple parcels with aggregate delinquent Special Taxes in excess of five (5) or more installments by the September 29th 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 September 29th 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. 2013-1 as of July 1, 2018, it was determined that CFD No. 2013-1 was not required to initiate foreclosure proceedings on any parcels for Fiscal Year 2017/2018. Exhibit D contains a detailed listing of outstanding 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. 2013-1. 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. 2013-1 may foreclose only against delinquent parcels. 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. 2013-1, distinguishing between the assessed value of improved parcels and unimproved parcels, are listed below.

Assessed Value Summary

Tax Class	Units / Parcels	Assessed Value Land	Assessed Value Improvement	Assessed Value Other	Assessed Value Total [1]
Improved					
Tax Class 1	19	$779,880.00	$2,795,097.00	$0.00	$3,574,977.00
Tax Class 2	38	$1,740,365.00	$6,877,701.00	$0.00	$8,618,066.00
Tax Class 3	34	$1,593,757.00	$6,304,081.00	$0.00	$7,897,838.00
Tax Class 4	60	$3,338,721.00	$13,143,729.00	$0.00	$16,482,450.00
Tax Class 5	84	$4,315,799.00	$16,597,737.00	$0.00	$20,913,536.00
Tax Class 6	47	$2,641,109.00	$10,228,080.00	$0.00	$12,869,189.00
Tax Class 7	33	$1,801,049.00	$7,080,022.00	$0.00	$8,881,071.00
Subtotal Improved	***315***	***$16,210,680.00***	***$63,026,447.00***	***$0.00***	***$79,237,127.00***
Unimproved					
Tax Class 1	0	$0.00	$0.00	$0.00	$0.00
Tax Class 2	0	$0.00	$0.00	$0.00	$0.00
Tax Class 3	0	$0.00	$0.00	$0.00	$0.00
Tax Class 4	0	$0.00	$0.00	$0.00	$0.00
Tax Class 5	0	$0.00	$0.00	$0.00	$0.00
Tax Class 6	0	$0.00	$0.00	$0.00	$0.00
Tax Class 7	0	$0.00	$0.00	$0.00	$0.00
Subtotal Unimproved	***0***	***$0.00***	***$0.00***	***$0.00***	***$0.00***
Total	**315**	**$16,210,680.00**	**$63,026,447.00**	**$0.00**	**$79,237,127.00**

[1] Total Assessed Value as reported on the Fiscal Year 2018/2019 equalized tax roll of the County of San Bernardino.

B. Assessed Values and Value-to-Lien Ratios

The summary of assessed values and value-to-lien ratios for all parcels within CFD No. 2013-1 is shown on the following page.

Assessed Values and Value-to-Lien Ratios

Tax Class	Number of Parcels	Total Assessed Value [1]	Series 2015 Bonds Principal Amount Outstanding	Value-to-Lien Ratio for CFD	Special Tax Levy	Percent of Assigned Annual Special Taxes
Tax Class 1	19	$3,574,977.00	$101,983.96	35.05:1	$8,295.78	4.00%
Tax Class 2	38	$8,618,066.00	$245,189.41	35.15:1	$19,944.68	9.62%
Tax Class 3	34	$7,897,838.00	$246,406.47	32.05:1	$20,043.68	9.66%
Tax Class 4	60	$16,482,450.00	$488,798.38	33.72:1	$39,760.80	19.17%
Tax Class 5	84	$20,913,536.00	$714,326.59	29.28:1	$58,106.16	28.01%
Tax Class 6	47	$12,869,189.00	$431,992.94	29.79:1	$35,140.02	16.94%
Tax Class 7	33	$8,881,071.00	$321,302.25	27.64:1	$26,136.00	12.60%
Total [2]	**315**	**$79,237,127.00**	**$2,550,000.00**	**31.07:1**	**$207,427.12**	**100.00%**

[1] Total Assessed Value as reported on the Fiscal Year 2018/2019 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 2017/2018 is included as Exhibit E.

B. Listed Events

Pursuant to the Disclosure Agreement, CFD No. 2013-1 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) Unscheduled draws on debt service reserves reflecting financial difficulties;
(iii) Unscheduled draws on credit enhancements reflecting financial difficulties;
(iv) Substitution of credit or liquidity providers, or their failure to perform;
(v) Adverse tax opinions or issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);
(vi) Tender offers;
(vii) Defeasances;
(viii) Rating changes;
(ix) Bankruptcy, insolvency, receivership or similar event of the CFD;
(x) Material notices or determinations by the Internal Revenue Service with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;
(xi) Modifications to rights of holders of the Bonds;
(xii) Optional, unscheduled or contingent Bond calls;
(xiii) Release, substitution, or sale of property securing repayment of the Bonds;
(xiv) Non-payment related defaults;

(xv) The consummation of a merger, consolidation or acquisition involving the CFD or the sale of all or substantially all of the assets of the CFD, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of definitive agreement relating to any such actions, other than pursuant to its terms; and

(xvi) Appointment of a successor or additional Fiscal Agent or the change of name of a Fiscal Agent.

None of these events occurred in Fiscal Year 2017/2018.

C. Additional Information

In addition to any of the information expressly required to be provided by the Disclosure Agreement, CFD No. 2013-1 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 2017/2018.

S:\Clients\Hesperia Unified SD\SADM\CFDs\CFD No. 2013-1\FY1718\Reports\Continuing Disclosure\ContDisc_2013-1_Fn.PDF

EXHIBIT A

Debt Service Schedule

Hesperia Unified School District

Community Facilities District No. 2013-1

Series 2015 Special Tax Bonds

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

EXHIBIT B

First Amended Rate and Method of Apportionment

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

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

SECTION A
DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2013-1.

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

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

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

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

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

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, which obligation may be incurred by CFD No. 2013-1.

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

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

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

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

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

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

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

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

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

"School District" means Hesperia Unified School District.

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

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

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

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

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

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

SECTION C
ANNUAL SPECIAL TAX RATE

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

Table C-1

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

Table C-2

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

SECTION D
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

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

SECTION E
PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid after the issuance of Bonds. An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2013-1 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount. In addition, any property owner prepaying his or her Annual Special Tax obligation must also pay all delinquent Special Taxes, interest and penalties owing on the Assessor's Parcel on which payment is being made, if any.

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

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

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

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

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 2013-1 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

SECTION F
PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

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

1. Partial Prepayment Amount

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

$$PP = P_I \times F$$

The terms above have the following meanings:

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

2. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2013-1 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Annual Special Tax for the Assessor's Parcels have been reduced by an amount equal to the percentage which was partially prepaid.

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

SECTION G
TERMINATION OF SPECIAL TAX

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

SECTION H
EXEMPTIONS

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, and (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

SECTION I
CLAIMS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than ninety (90) days after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any claim must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 2013-1 ("Representative") shall promptly review the claim, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the claim. The decisions of the Representative(s) shall be final and binding. If the Representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the Representative's decisions shall indicate.

SECTION J
MANNER OF COLLECTION

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2013-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, including the ability to direct bill the properties in CFD No. 2013-1.

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

EXHIBIT A

ASSIGNMENT OF ASSESSOR'S PARCELS TO TAX CLASSES

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-751-03-0000	11930 MESA LINDA ST, VICTORVILLE CA 92392	1
3071-751-07-0000	11976 MESA LINDA ST, VICTORVILLE CA 92392	1
3071-751-10-0000	11993 AUTUMN WIND AVE, VICTORVILLE CA 92392	1
3071-751-18-0000	11903 AUTUMN WIND LN, VICTORVILLE CA 92392	1
3071-751-20-0000	11922 AUTUMN WIND AVE, VICTORVILLE CA 92392	1
3071-751-22-0000	11946 AUTUMN WIND LN, VICTORVILLE CA 92392	1
3071-751-26-0000	11984 AUTUMN WIND AVE, VICTORVILLE CA 92392	1
3071-751-28-0000	11993 CRANDALL CT, VICTORVILLE CA 92392	1
3071-751-40-0000	11984 CRANDALL CT, VICTORVILLE CA 92392	1
3071-751-44-0000	11977 GARRET LN, VICTORVILLE CA 92392	1
3071-751-51-0000	12412 SIERRA LN, VICTORVILLE CA 92392	1
3071-751-62-0000	11984 GARRET LN, VICTORVILLE CA 92392	1
3071-761-01-0000	11993 RUSSELL CT, VICTORVILLE CA 92392	1
3071-761-09-0000	11946 RUSSELL CT, VICTORVILLE CA 92392	1
3071-761-16-0000	11985 CLAYTON CT, VICTORVILLE CA 92392	1
3071-761-32-0000	11958 CLAYTON LN, VICTORVILLE CA 92392	1
3071-761-36-0000	11992 CLAYTON LN, VICTORVILLE CA 92392	1
3071-762-05-0000	11959 TAYLOR CT, VICTORVILLE CA 92392	1
3071-762-13-0000	11984 TAYLOR CT, VICTORVILLE CA 92392	1
3071-751-02-0000	11922 MESA LINDA ST, VICTORVILLE CA 92392	2
3071-751-05-0000	11958 MESA LINDA ST, VICTORVILLE CA 92392	2
3071-751-08-0000	11984 MESA LINDA ST, VICTORVILLE CA 92392	2
3071-751-12-0000	11977 AUTUMN WIND AVE, VICTORVILLE CA 92392	2
3071-751-14-0000	11959 AUTUMN WIND AVE, VICTORVILLE CA 92392	2
3071-751-16-0000	11931 AUTUMN WIND AVE, VICTORVILLE CA 92392	2
3071-751-24-0000	11968 AUTUMN WIND AVE, VICTORVILLE CA 92392	2
3071-751-27-0000	11992 AUTUMN WIND AVE, VICTORVILLE CA 92392	2
3071-751-30-0000	11977 CRANDALL CT, VICTORVILLE CA 92392	2
3071-751-32-0000	11959 CRANDALL CT, VICTORVILLE CA 92392	2
3071-751-34-0000	11933 CRANDALL CT, VICTORVILLE CA 92392	2
3071-751-36-0000	11946 CRANDALL CT, VICTORVILLE CA 92392	2
3071-751-38-0000	11968 CRANDALL CT, VICTORVILLE CA 92392	2
3071-751-42-0000	11993 GARRET LN, VICTORVILLE CA 92392	2
3071-751-45-0000	11969 GARRET LN, VICTORVILLE CA 92392	2
3071-751-47-0000	11947 GARRET LN, VICTORVILLE CA 92392	2
3071-751-50-0000	11903 GARRET LN, VICTORVILLE CA 92392	2
3071-751-53-0000	12436 SIERRA LN, VICTORVILLE CA 92392	2
3071-751-56-0000	11922 GARRET LN, VICTORVILLE CA 92392	2
3071-751-59-0000	11958 GARRET LN, VICTORVILLE CA 92392	2
3071-751-61-0000	11976 GARRET LN, VICTORVILLE CA 92392	2

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-761-03-0000	11977 RUSSELL CT, VICTORVILLE CA 92392	2
3071-761-05-0000	11959 RUSSELL CT, VICTORVILLE CA 92392	2
3071-761-06-0000	11947 RUSSELL CT, VICTORVILLE CA 92392	2
3071-761-11-0000	11968 RUSSELL CT, VICTORVILLE CA 92392	2
3071-761-13-0000	11984 RUSSELL CT, VICTORVILLE CA 92392	2
3071-761-18-0000	11969 CLAYTON CT, VICTORVILLE CA 92392	2
3071-761-20-0000	11947 CLAYTON CT, VICTORVILLE CA 92392	2
3071-761-23-0000	11903 CLAYTON LN, VICTORVILLE CA 92392	2
3071-761-26-0000	12336 SIERRA RD, VICTORVILLE CA 92392	2
3071-761-28-0000	11906 CLAYTON LN, VICTORVILLE CA 92392	2
3071-761-30-0000	11930 CLAYTON LN, VICTORVILLE CA 92392	2
3071-761-34-0000	11976 CLAYTON LN, VICTORVILLE CA 92392	2
3071-762-01-0000	11993 TAYLOR CT, VICTORVILLE CA 92392	2
3071-762-03-0000	11977 TAYLOR CT, VICTORVILLE CA 92392	2
3071-762-10-0000	11958 TAYLOR CT, VICTORVILLE CA 92392	2
3071-762-12-0000	11976 TAYLOR CT, VICTORVILLE CA 92392	2
3071-762-16-0000	12224 SIERRA RD, VICTORVILLE CA 92392	2
3071-771-06-0000	12281 SIERRA RD, VICTORVILLE CA 92392	3
3071-771-10-0000	12331 SIERRA RD, VICTORVILLE CA 92392	3
3071-771-13-0000	12367 SIERRA RD, VICTORVILLE CA 92392	3
3071-771-15-0000	12360 BALI ST, VICTORVILLE CA 92392	3
3071-771-19-0000	12308 BALI ST, VICTORVILLE CA 92392	3
3071-771-26-0000	12212 BALI ST, VICTORVILLE CA 92392	3
3071-771-28-0000	12223 BALI ST, VICTORVILLE CA 92392	3
3071-771-47-0000	12393 SIERRA RD, VICTORVILLE CA 92392	3
3071-781-01-0000	12371 TAHITI ST, VICTORVILLE CA 92392	3
3071-781-06-0000	12321 TAHITI ST, VICTORVILLE CA 92392	3
3071-781-07-0000	12322 TAHITI ST, VICTORVILLE CA 92392	3
3071-781-08-0000	12334 TAHITI ST, VICTORVILLE CA 92392	3
3071-781-18-0000	12336 OAHU ST, VICTORVILLE CA 92392	3
3071-781-34-0000	12221 PAPEETE ST, VICTORVILLE CA 92392	3
3071-781-35-0000	12209 PAPEETE ST, VICTORVILLE CA 92392	3
3071-781-36-0000	12210 PAPEETE ST, VICTORVILLE CA 92392	3
3071-781-49-0000	12209 MARTINIQUE ST, VICTORVILLE CA 92392	3
3071-781-50-0000	12210 MARTINIQUE ST, VICTORVILLE CA 92392	3
3071-781-59-0000	11809 JAMAICA ST, VICTORVILLE CA 92392	3
3071-781-62-0000	11777 JAMAICA ST, VICTORVILLE CA 92392	3
3071-791-13-0000	12315 TRIPOLI ST, VICTORVILLE CA 92392	3
3071-791-14-0000	12322 TRIPOLI ST, VICTORVILLE CA 92392	3
3071-791-15-0000	12332 TRIPOLI ST, VICTORVILLE CA 92392	3

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-791-21-0000	11725 GARRET LN, VICTORVILLE CA 92392	3
3071-791-27-0000	12246 SYCAMORE ST, VICTORVILLE CA 92392	3
3071-791-37-0000	12209 TORTUGA ST, VICTORVILLE CA 92392	3
3071-791-38-0000	12210 TORTUGA ST, VICTORVILLE CA 92392	3
3071-791-46-0000	11741 JAMAICA ST, VICTORVILLE CA 92392	3
3071-801-03-0000	12275 SYCAMORE ST, VICTORVILLE CA 92392	3
3071-801-13-0000	12264 BAYOU PL, VICTORVILLE CA 92392	3
3071-801-16-0000	12273 BAYOU PL, VICTORVILLE CA 92392	3
3071-801-29-0000	12279 MALAHINI PL, VICTORVILLE CA 92392	3
3071-801-37-0000	11641 BEACHCOMBER LN, VICTORVILLE CA 92392	3
3071-801-42-0000	11695 BEACHCOMBER LN, VICTORVILLE CA 92392	3
3071-751-01-0000	11906 MESA LINDA ST, VICTORVILLE CA 92392	4
3071-751-04-0000	11946 MESA LINDA ST, VICTORVILLE CA 92392	4
3071-751-06-0000	11968 MESA LINDA ST, VICTORVILLE CA 92392	4
3071-751-09-0000	11992 MESA LINDA ST, VICTORVILLE CA 92392	4
3071-751-11-0000	11985 AUTUMN WIND LN, VICTORVILLE CA 92392	4
3071-751-13-0000	11969 AUTUMN WIND LN, VICTORVILLE CA 92392	4
3071-751-15-0000	11947 AUTUMN WIND AVE, VICTORVILLE CA 92392	4
3071-751-17-0000	11923 AUTUMN WIND AVE, VICTORVILLE CA 92392	4
3071-751-19-0000	11906 AUTUMN WIND AVE, VICTORVILLE CA 92392	4
3071-751-21-0000	11930 AUTUMN WIND AVE, VICTORVILLE CA 92392	4
3071-751-23-0000	11958 AUTUMN WIND AVE, VICTORVILLE CA 92392	4
3071-751-25-0000	11976 AUTUMN WIND AVE, VICTORVILLE CA 92392	4
3071-751-29-0000	11985 CRANDALL CT, VICTORVILLE CA 92392	4
3071-751-31-0000	11969 CRANDALL CT, VICTORVILLE CA 92392	4
3071-751-33-0000	11947 CRANDALL CT, VICTORVILLE CA 92392	4
3071-751-35-0000	11930 CRANDALL CT, VICTORVILLE CA 92392	4
3071-751-37-0000	11958 CRANDALL CT, VICTORVILLE CA 92392	4
3071-751-39-0000	11976 CRANDALL CT, VICTORVILLE CA 92392	4
3071-751-41-0000	11992 CRANDALL CT, VICTORVILLE CA 92392	4
3071-751-43-0000	11985 GARRET LN, VICTORVILLE CA 92392	4
3071-751-46-0000	11959 GARRET LN, VICTORVILLE CA 92392	4
3071-751-48-0000	11931 GARRET LN, VICTORVILLE CA 92392	4
3071-751-49-0000	11923 GARRET LN, VICTORVILLE CA 92392	4
3071-751-52-0000	12424 SIERRA LN, VICTORVILLE CA 92392	4
3071-751-54-0000	12448 SIERRA LN, VICTORVILLE CA 92392	4
3071-751-55-0000	11906 GARRET LN, VICTORVILLE CA 92392	4
3071-751-57-0000	11930 GARRET LN, VICTORVILLE CA 92392	4
3071-751-58-0000	11946 GARRET LN, VICTORVILLE CA 92392	4
3071-751-60-0000	11968 GARRET LN, VICTORVILLE CA 92392	4

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-751-63-0000	11992 GARRET LN, VICTORVILLE CA 92392	4
3071-761-02-0000	11985 RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-04-0000	11969 RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-07-0000	11933 RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-08-0000	RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-10-0000	11958 RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-12-0000	11976 RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-14-0000	11992 RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-15-0000	11993 CLAYTON LN, VICTORVILLE CA 92392	4
3071-761-17-0000	11977 CLAYTON CT, VICTORVILLE CA 92392	4
3071-761-19-0000	11959 CLAYTON CT, VICTORVILLE CA 92392	4
3071-761-21-0000	11931 CLAYTON LN, VICTORVILLE CA 92392	4
3071-761-22-0000	11923 RUSSELL CT, VICTORVILLE CA 92392	4
3071-761-24-0000	12312 SIERRA RD, VICTORVILLE CA 92392	4
3071-761-25-0000	12324 SIERRA RD, VICTORVILLE CA 92392	4
3071-761-27-0000	12348 SIERRA RD, VICTORVILLE CA 92392	4
3071-761-29-0000	11922 CLAYTON LN, VICTORVILLE CA 92392	4
3071-761-31-0000	11946 CLAYTON LN, VICTORVILLE CA 92392	4
3071-761-33-0000	11968 CLAYTON LN, VICTORVILLE CA 92392	4
3071-761-35-0000	11984 CLAYTON LN, VICTORVILLE CA 92392	4
3071-762-02-0000	11985 TAYLOR CT, VICTORVILLE CA 92392	4
3071-762-04-0000	11969 TAYLOR CT, VICTORVILLE CA 92392	4
3071-762-06-0000	11947 TAYLOR CT, VICTORVILLE CA 92392	4
3071-762-07-0000	11933 TAYLOR CT, VICTORVILLE CA 92392	4
3071-762-08-0000	11930 TAYLOR CT, VICTORVILLE CA 92392	4
3071-762-09-0000	11946 TAYLOR CT, VICTORVILLE CA 92392	4
3071-762-11-0000	11968 TAYLOR CT, VICTORVILLE CA 92392	4
3071-762-15-0000	12212 SIERRA RD, VICTORVILLE CA 92392	4
3071-762-17-0000	12236 SIERRA RD, VICTORVILLE CA 92392	4
3071-762-18-0000	12248 SIERRA RD, VICTORVILLE CA 92392	4
3071-791-20-0000	11737 GARRET LN, VICTORVILLE CA 92392	4
3071-771-02-0000	12223 SIERRA RD, VICTORVILLE CA 92392	5
3071-771-04-0000	12257 SIERRA RD, VICTORVILLE CA 92392	5
3071-771-08-0000	12307 SIERRA RD, VICTORVILLE CA 92392	5
3071-771-11-0000	12343 SIERRA RD, VICTORVILLE CA 92392	5
3071-771-18-0000	12322 BALI ST, VICTORVILLE CA 92392	5
3071-771-20-0000	12296 BALI ST, VICTORVILLE CA 92392	5
3071-771-21-0000	12282 BALI ST, VICTORVILLE CA 92392	5
3071-771-23-0000	12258 BALI ST, VICTORVILLE CA 92392	5
3071-771-25-0000	12224 BALI ST, VICTORVILLE CA 92392	5

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-771-27-0000	12211 BALI ST, VICTORVILLE CA 92392	5
3071-771-30-0000	12247 BALI ST, VICTORVILLE CA 92392	5
3071-771-32-0000	12269 BALI ST, VICTORVILLE CA 92392	5
3071-771-35-0000	11847 JAMAICA ST, VICTORVILLE CA 92392	5
3071-771-37-0000	12333 BALI ST, VICTORVILLE CA 92392	5
3071-771-38-0000	12345 BALI ST, VICTORVILLE CA 92392	5
3071-771-40-0000	12369 BALI ST, VICTORVILLE CA 92392	5
3071-771-41-0000	12381 BALI ST, VICTORVILLE CA 92392	5
3071-771-43-0000	11851 GARRET LN, VICTORVILLE CA 92392	5
3071-771-44-0000	11863 GARRET LN, VICTORVILLE CA 92392	5
3071-781-03-0000	12347 TAHITI ST, VICTORVILLE CA 92392	5
3071-781-05-0000	12329 TAHITI ST, VICTORVILLE CA 92392	5
3071-781-10-0000	12360 TAHITI ST, VICTORVILLE CA 92392	5
3071-781-12-0000	12373 OAHU ST, VICTORVILLE CA 92392	5
3071-781-14-0000	12347 OAHU ST, VICTORVILLE CA 92392	5
3071-781-15-0000	12335 OAHU ST, VICTORVILLE CA 92392	5
3071-781-17-0000	12322 OAHU ST, VICTORVILLE CA 92392	5
3071-781-19-0000	12348 OAHU ST, VICTORVILLE CA 92392	5
3071-781-20-0000	12358 OAHU ST, VICTORVILLE CA 92392	5
3071-781-22-0000	11827 GARRET LN, VICTORVILLE CA 92392	5
3071-781-24-0000	11807 GARRET LN, VICTORVILLE CA 92392	5
3071-781-26-0000	11785 GARRET LN, VICTORVILLE CA 92392	5
3071-781-30-0000	12271 PAPEETE ST, VICTORVILLE CA 92392	5
3071-781-31-0000	12257 PAPEETE ST, VICTORVILLE CA 92392	5
3071-781-33-0000	12233 PAPEETE ST, VICTORVILLE CA 92392	5
3071-781-37-0000	12222 PAPEETE ST, VICTORVILLE CA 92392	5
3071-781-39-0000	12246 PAPEETE ST, VICTORVILLE CA 92392	5
3071-781-40-0000	12258 PAPEETE ST, VICTORVILLE CA 92392	5
3071-781-42-0000	12282 PAPEETE ST, VICTORVILLE CA 92392	5
3071-781-43-0000	12283 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-45-0000	12257 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-46-0000	12245 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-48-0000	12221 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-51-0000	12222 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-52-0000	12234 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-54-0000	12258 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-55-0000	12270 MARTINIQUE ST, VICTORVILLE CA 92392	5
3071-781-57-0000	11825 JAMAICA ST, VICTORVILLE CA 92392	5
3071-781-58-0000	11815 JAMAICA ST, VICTORVILLE CA 92392	5
3071-781-60-0000	11801 JAMAICA ST, VICTORVILLE CA 92392	5

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-781-61-0000	11789 JAMAICA ST, VICTORVILLE CA 92392	5
3071-781-63-0000	11765 JAMAICA ST, VICTORVILLE CA 92392	5
3071-791-03-0000	12324 SYCAMORE ST, VICTORVILLE CA 92392	5
3071-791-06-0000	12360 SYCAMORE ST, VICTORVILLE CA 92392	5
3071-791-09-0000	12361 TRIPOLI ST, VICTORVILLE CA 92392	5
3071-791-12-0000	12325 TRIPOLI ST, VICTORVILLE CA 92392	5
3071-791-16-0000	12342 TRIPOLI ST, VICTORVILLE CA 92392	5
3071-791-22-0000	11715 GARRET LN, VICTORVILLE CA 92392	5
3071-791-25-0000	12222 SYCAMORE ST, VICTORVILLE CA 92392	5
3071-791-29-0000	12270 SYCAMORE ST, VICTORVILLE CA 92392	5
3071-791-32-0000	12271 TORTUGA ST, VICTORVILLE CA 92392	5
3071-791-34-0000	12245 TORTUGA ST, VICTORVILLE CA 92392	5
3071-791-36-0000	12221 TORTUGA ST, VICTORVILLE CA 92392	5
3071-791-39-0000	12222 TORTUGA ST, VICTORVILLE CA 92392	5
3071-791-41-0000	12246 TORTUGA ST, VICTORVILLE CA 92392	5
3071-791-45-0000	11753 JAMAICA ST, VICTORVILLE CA 92392	5
3071-791-47-0000	11731 JAMAICA ST, VICTORVILLE CA 92392	5
3071-801-01-0000	12251 SYCAMORE ST, VICTORVILLE CA 92392	5
3071-801-04-0000	12283 SYCAMORE ST, VICTORVILLE CA 92392	5
3071-801-06-0000	12307 SYCAMORE ST, VICTORVILLE CA 92392	5
3071-801-08-0000	12314 BAYOU PL, VICTORVILLE CA 92392	5
3071-801-10-0000	12296 BAYOU PL, VICTORVILLE CA 92392	5
3071-801-12-0000	12272 BAYOU PL, VICTORVILLE CA 92392	5
3071-801-14-0000	12252 BAYOU PL, VICTORVILLE CA 92392	5
3071-801-17-0000	12287 BAYOU PL, VICTORVILLE CA 92392	5
3071-801-19-0000	12309 BAYOU PL, VICTORVILLE CA 92392	5
3071-801-21-0000	12312 MALAHINI PL, VICTORVILLE CA 92392	5
3071-801-23-0000	12298 MALAHINI PL, VICTORVILLE CA 92392	5
3071-801-25-0000	12274 MALAHINI PL, VICTORVILLE CA 92392	5
3071-801-27-0000	12254 MALAHINI PL, VICTORVILLE CA 92392	5
3071-801-30-0000	12285 MALAHINI PL, VICTORVILLE CA 92392	5
3071-801-32-0000	12305 MALAHINI PL, VICTORVILLE CA 92392	5
3071-801-35-0000	11625 BEACHCOMBER LN, VICTORVILLE CA 92392	5
3071-801-39-0000	11663 BEACHCOMBER LN, VICTORVILLE CA 92392	5
3071-801-41-0000	11683 BEACHCOMBER LN, VICTORVILLE CA 92392	5
3071-771-01-0000	12211 SIERRA RD, VICTORVILLE CA 92392	6
3071-771-03-0000	12235 SIERRA RD, VICTORVILLE CA 92392	6
3071-771-05-0000	12269 SIERRA RD, VICTORVILLE CA 92392	6
3071-771-07-0000	12295 SIERRA RD, VICTORVILLE CA 92392	6
3071-771-09-0000	12319 SIERRA RD, VICTORVILLE CA 92392	6

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-771-12-0000	12355 SIERRA RD, VICTORVILLE CA 92392	6
3071-771-14-0000	12372 BALI ST, VICTORVILLE CA 92392	6
3071-771-17-0000	12334 BALI ST, VICTORVILLE CA 92392	6
3071-771-22-0000	12270 BALI ST, VICTORVILLE CA 92392	6
3071-771-24-0000	12236 BALI ST, VICTORVILLE CA 92392	6
3071-771-29-0000	12233 BALI ST, VICTORVILLE CA 92392	6
3071-771-31-0000	12257 BALI ST, VICTORVILLE CA 92392	6
3071-771-33-0000	12281 BALI ST, VICTORVILLE CA 92392	6
3071-771-34-0000	11835 JAMAICA ST, VICTORVILLE CA 92392	6
3071-771-36-0000	12321 BALI ST, VICTORVILLE CA 92392	6
3071-771-39-0000	12357 BALI ST, VICTORVILLE CA 92392	6
3071-771-42-0000	11839 GARRET LN, VICTORVILLE CA 92392	6
3071-771-45-0000	11875 GARRET LN, VICTORVILLE CA 92392	6
3071-771-46-0000	12381 SIERRA RD, VICTORVILLE CA 92392	6
3071-781-02-0000	12351 TAHITI ST, VICTORVILLE CA 92392	6
3071-781-04-0000	12337 TAHITI ST, VICTORVILLE CA 92392	6
3071-781-11-0000	12372 TAHITI ST, VICTORVILLE CA 92392	6
3071-781-16-0000	12321 OAHU ST, VICTORVILLE CA 92392	6
3071-781-23-0000	11817 GARRET LN, VICTORVILLE CA 92392	6
3071-781-25-0000	11797 GARRET LN, VICTORVILLE CA 92392	6
3071-781-28-0000	11761 GARRET LN, VICTORVILLE CA 92392	6
3071-781-29-0000	12283 PAPEETE ST, VICTORVILLE CA 92392	6
3071-781-38-0000	12234 PAPEETE ST, VICTORVILLE CA 92392	6
3071-781-41-0000	12270 PAPEETE ST, VICTORVILLE CA 92392	6
3071-781-44-0000	12271 MARTINIQUE ST, VICTORVILLE CA 92392	6
3071-781-47-0000	12233 MARTINIQUE ST, VICTORVILLE CA 92392	6
3071-781-56-0000	12282 MARTINIQUE ST, VICTORVILLE CA 92392	6
3071-791-04-0000	12336 SYCAMORE ST, VICTORVILLE CA 92392	6
3071-791-07-0000	12372 SYCAMORE ST, VICTORVILLE CA 92392	6
3071-791-10-0000	12349 TRIPOLI ST, VICTORVILLE CA 92392	6
3071-791-18-0000	12372 TRIPOLI ST, VICTORVILLE CA 92392	6
3071-791-23-0000	11703 GARRET LN, VICTORVILLE CA 92392	6
3071-791-26-0000	12234 SYCAMORE ST, VICTORVILLE CA 92392	6
3071-791-40-0000	12234 TORTUGA ST, VICTORVILLE CA 92392	6
3071-791-43-0000	12270 TORTUGA ST, VICTORVILLE CA 92392	6
3071-801-02-0000	12263 SYCAMORE ST, VICTORVILLE CA 92392	6
3071-801-05-0000	12291 SYCAMORE ST, VICTORVILLE CA 92392	6
3071-801-09-0000	12306 BAYOU PL, VICTORVILLE CA 92392	6
3071-801-18-0000	12295 BAYOU PL, VICTORVILLE CA 92392	6
3071-801-24-0000	12286 MALAHINI PL, VICTORVILLE CA 92392	6

HESPERIA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
EXHIBIT A

Assessor's Parcel Number*	Address	Tax Class
3071-801-31-0000	12293 MALAHINI PL, VICTORVILLE CA 92392	6
3071-801-36-0000	11633 BEACHCOMBER LN, VICTORVILLE CA 92392	6
3071-781-09-0000	12348 TAHITI ST, VICTORVILLE CA 92392	7
3071-781-13-0000	12359 OAHU ST, VICTORVILLE CA 92392	7
3071-781-21-0000	12372 OAHU ST, VICTORVILLE CA 92392	7
3071-781-27-0000	11773 GARRET LN, VICTORVILLE CA 92392	7
3071-781-32-0000	12245 PAPEETE ST, VICTORVILLE CA 92392	7
3071-781-53-0000	12246 MARTINIQUE ST, VICTORVILLE CA 92392	7
3071-791-01-0000	12300 SYCAMORE ST, VICTORVILLE CA 92392	7
3071-791-02-0000	12312 SYCAMORE ST, VICTORVILLE CA 92392	7
3071-791-05-0000	12348 SYCAMORE ST, VICTORVILLE CA 92392	7
3071-791-08-0000	12371 TRIPOLI ST, VICTORVILLE CA 92392	7
3071-791-11-0000	12337 TRIPOLI ST, VICTORVILLE CA 92392	7
3071-791-17-0000	12356 TRIPOLI ST, VICTORVILLE CA 92392	7
3071-791-19-0000	11749 GARRET LN, VICTORVILLE CA 92392	7
3071-791-24-0000	12210 SYCAMORE ST, VICTORVILLE CA 92392	7
3071-791-28-0000	12258 SYCAMORE ST, VICTORVILLE CA 92392	7
3071-791-30-0000	12282 SYCAMORE ST, VICTORVILLE CA 92392	7
3071-791-31-0000	12283 TORTUGA ST, VICTORVILLE CA 92392	7
3071-791-33-0000	12257 TORTUGA ST, VICTORVILLE CA 92392	7
3071-791-35-0000	12233 TORTUGA ST, VICTORVILLE CA 92392	7
3071-791-42-0000	12258 TORTUGA ST, VICTORVILLE CA 92392	7
3071-791-44-0000	12282 TORTUGA ST, VICTORVILLE CA 92392	7
3071-791-48-0000	11721 JAMAICA ST, VICTORVILLE CA 92392	7
3071-801-07-0000	12315 SYCAMORE ST, VICTORVILLE CA 92392	7
3071-801-11-0000	12284 BAYOU PL, VICTORVILLE CA 92392	7
3071-801-15-0000	12265 BAYOU PL, VICTORVILLE CA 92392	7
3071-801-20-0000	12317 BAYOU PL, VICTORVILLE CA 92392	7
3071-801-22-0000	12304 MALAHINI PL, VICTORVILLE CA 92392	7
3071-801-26-0000	12262 MALAHINI PL, VICTORVILLE CA 92392	7
3071-801-28-0000	12267 MALAHINI PL, VICTORVILLE CA 92392	7
3071-801-33-0000	12317 MALAHINI PL, VICTORVILLE CA 92392	7
3071-801-34-0000	11611 BEACHCOMBER LN, VICTORVILLE CA 92392	7
3071-801-38-0000	11655 BEACHCOMBER LN, VICTORVILLE CA 92392	7
3071-801-40-0000	11671 BEACHCOMBER LN, VICTORVILLE CA 92392	7

*Assessor's Parcel Numbers per the County of San Bernardino Assessor's Office as of the 2012 roll year.

EXHIBIT C

Annual Debt Service Coverage Summary Table

Hesperia Unified School District
Communities Facilities District No.2013-1
Series 2015 Special Tax Bonds
Annual Debt Service Coverage Summary

Maturity Date (September 1)	*Total Debt Service*	*Special Tax Levy*	*Administrative Expense Budget*	*Net Taxes*	*Coverage*
2019	$159,587.50	$207,427.12	$30,000.00	$177,427.12	111.18%
2020	$158,187.50	$205,542.84	$30,000.00	$175,542.84	110.97%
2021	$161,787.50	$209,010.68	$30,000.00	$179,010.68	110.65%
2022	$160,100.00	$206,666.62	$30,000.00	$176,666.62	110.35%
2023	$163,225.00	$209,710.18	$30,000.00	$179,710.18	110.10%
2024	$156,225.00	$206,941.22	$30,000.00	$176,941.22	113.26%
2025	$158,975.00	$209,513.26	$30,000.00	$179,513.26	112.92%
2026	$156,575.00	$206,266.70	$30,000.00	$176,266.70	112.58%
2027	$159,175.00	$208,399.54	$30,000.00	$178,399.54	112.08%
2028	$156,412.50	$204,721.08	$30,000.00	$174,721.08	111.71%
2029	$158,650.00	$206,440.88	$30,000.00	$176,440.88	111.21%
2030	$160,612.50	$207,781.66	$30,000.00	$177,781.66	110.69%
2031	$162,287.50	$208,813.10	$30,000.00	$178,813.10	110.18%
2032	$158,537.50	$209,509.72	$30,000.00	$179,509.72	113.23%
2033	$159,787.50	$209,849.14	$30,000.00	$179,849.14	112.56%
2034	$155,850.00	$204,358.28	$30,000.00	$174,358.28	111.88%
2035	$161,912.50	$209,671.30	$30,000.00	$179,671.30	110.97%
2036	$157,600.00	$208,896.06	$30,000.00	$178,896.06	113.51%
2037	$158,000.00	$207,704.90	$30,000.00	$177,704.90	112.47%
2038	$158,200.00	$206,197.92	$30,000.00	$176,197.92	111.38%
2039	$158,200.00	$204,370.88	$30,000.00	$174,370.88	110.22%
2040	$158,000.00	$207,693.74	$30,000.00	$177,693.74	112.46%
2041	$157,600.00	$204,918.92	$30,000.00	$174,918.92	110.99%
2042	$157,000.00	$207,288.92	$30,000.00	$177,288.92	112.92%
2043	$161,200.00	$209,027.76	$30,000.00	$179,027.76	111.06%

EXHIBIT D

Status of Foreclosures

Hesperia Unified School District
Communities Facilities District No. 2013-1
2015 Special Tax Bonds
Status of Foreclosures

Assessor's Parcel Number	Fiscal Year	Amount [1]	Status
3071781050000	2014/2015	$266.80	Unresolved
3071781050000	2015/2016	$533.60	Unresolved
3071781050000	2018/2019	$533.60	Unresolved
3071751590000	2013/2014	$202.44	Unresolved
3071751590000	2014/2015	$404.88	Unresolved
3071751590000	2016/2017	$404.88	Unresolved

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

EXHIBIT E

Report to the California Debt and Investment Advisory Commission

Submitted:
Wednesday, October 24, 2018
4:19:35PM
CDIAC #: 2013-1689

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 _____

I. GENERAL INFORMATION

A. Issuer: Hesperia Unified School District CFD No 2013-1

B. Project Name:

C. Name/ Title/ Series of Bond Issue: 2015 Special Tax Bonds

D. Date of Bond Issue: 4/21/2015

E. Original Principal Amount of Bonds: $2,670,000.00

F. Reserve Fund Minimum Balance Required: Yes [X] Amount $163,225.00 No [ ]

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2018

A. Principal Amount of Bonds Outstanding: $2,620,000.00

B. Bond Reserve Fund: $163,375.52

C. Capitalized Interest Fund: $0.00

D. Construction Fund(s): $1,467.93

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

A. Assessed or Appraised Value Reported as of: 7/1/2018

[X] From Equalized Tax Roll

[ ] From Appriasal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels: $79,237,127.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually: $209,187.66

B. Total Amount of Unpaid Special Taxes Annually: $3,194.76

C. Does this agency participiate in the County's Teeter Plan? N

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2018

A. Total Number of Delinquent Parcels: 7

B. Total Amount of Taxes Due on Delinquent Parcels: $6,894.16
(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.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		$0.00
		$0.00
		$0.00
		$0.00
		$0.00

Submitted:
Wednesday, October 24, 2018
4:19:35PM
CDIAC #: 2013-1689

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 _____

VII. ISSUE RETIRED

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

Name	Larry Ferchaw		
Title	Partner		
Firm/ Agency	Cooperative Strategies, LLC		
Address	8955 Research Drive		
City/ State/ Zip	Irvine, CA 92618		
Phone Number	(949) 250-8300	Date of Report	10/24/2018
E-Mail	taxinfo@coopstrategies.com		

IX. ADDITIONAL COMMENTS:

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.