



Community Facilities District No. 2003-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2021

Victor Valley Union High School District

2021 / 2022



A division of California Financial Services

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Introduction

Community Facilities District No. 2003-1 (“CFD No. 2003-1”) of the Victor Valley Union High School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 2003-1 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 2003-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2021/2022. The Annual Special Tax Levy is calculated pursuant to the Amended Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Fiscal Agent Agreement, dated January 1, 2017 between the School District and U.S. Bank, National Association acting as Fiscal Agent (the “Fiscal Agent”).

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 2003-1 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2020/2021 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2020/2021 and an accounting of the remaining collections.

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 2003-1.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 (“SB 165”) regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 2003-1 for Fiscal Year 2020/2021.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 2003-1 for Fiscal Year 2021/2022.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2003-1.

Section VII – Fiscal Year 2021/2022 Special Tax Levy

Section VII provides the Fiscal Year 2021/2022 Special Tax levy based on updated Special Tax classifications and the Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2003-1 and the bonds issued to fund the Authorized Facilities.

A. Location

The CFD No. 2003-1 consists of approximately 91.96 gross acres in the City of Victorville (“City”). The residential development within the CFD No. 2003-1 is known as “Foxfire Ranch.” CFD No. 2003-1 is located along the southerly side of Dos Palmas Road and the northerly side of Luna Road. For reference, the boundary map of CFD No. 2003-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2003-1 was formed and established by the School District on October 21, 2003, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of CFD No. 2003-1, and a landowner election at which the qualified electors of CFD No. 2003-1 authorized CFD No. 2003-1 to incur bonded indebtedness in an amount not to exceed \$3,500,000 and approved the levy of Annual Special Taxes.

CFD No. 2003-1 was also formed in connection with a School Facilities Mitigation Agreement (the “Agreement”) approved on October 21, 2003, by and between the Victor Valley Union High School District (“District”) and Vintage Homes. CFD No. 2003-1 was formed to provide a method of fully mitigating the adverse effects of the development on District’s school facilities and to provide adequate school facilities to serve Developer’s Project in a more timely manner than otherwise would be possible.

The table on the following page provides information related to the formation of CFD No. 2003-1.

**Board Actions Related to
Formation of CFD No. 2003-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	October 21, 2003	04-08
Resolution of Formation	October 21, 2003	04-09
Resolution to Incur Bonded Indebtedness	December 9, 2003	04-13
Resolution Calling Election	December 9, 2003	04-14

A Notice of Special Tax Lien was recorded in the real property records of the County on January 13, 2004, as Document No. 2004-0034475 on all property within CFD No. 2003-1.

C. Bonds

1. 2005 Special Tax Bonds

On August 9, 2005, the 2005 Special Tax Bonds of the Victor Valley Union High School District Community Facilities District No. 2003-1 (“2005 Bonds”) were issued in the amount of \$2,970,000. The 2005 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated August 1, 2005, and the Act. The proceeds of the 2005 Bonds were used to pay costs of acquisition and construction of certain school facilities generally related to development within the District; fund a reserve account; fund 2005 Bonds; fund an administration expense fund; and pay for the cost of issuing the 2005 Bonds. For more information regarding the use of the 2005 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

2. Series 2017 Special Tax Refunding Bonds

On January 26, 2017, the 2017 Special Tax Refunding Bonds of the Victor Valley Union High School District Community Facilities District No. 2003-1 (“2017 Bonds”) were issued in the amount of \$2,420,000. The 2017 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated January 1, 2017, and the Act. The 2017 Bonds were issued to (i) refund the outstanding Victor Valley Union High School District CFD No. 2003-1, 2005 Bonds, (ii) fund a reserve account for the 2017 Bonds, and (iii) pay the costs of issuance of the 2017 Bonds. For more information regarding the use of the 2017 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

The 2017 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 2003-1 according to the RMA. A copy of the debt service schedule of the 2017 Bonds is included as Exhibit D.

II. Fiscal Year 2020/2021 Annual Special Tax

Each Fiscal Year, CFD No. 2003-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2020/2021.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2020/2021 is summarized by Special Tax classification in the table below.

Fiscal Year 2020/2021 Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Applied Annual Special Tax Rate	Total Assigned Annual Special Taxes
Zone 1					
1	≤ 1,699 Sq. Ft.	16	\$715.00 Per Unit	\$506.22 Per Unit	\$8,099.52
2	1,700 Sq. Ft. to 1,899 Sq. Ft.	25	\$765.00 Per Unit	\$541.62 Per Unit	13,540.50
3	1,900 Sq. Ft. to 2,299 Sq. Ft.	23	\$840.00 Per Unit	\$594.72 Per Unit	13,678.56
4	> 2,299 Sq. Ft.	37	\$1,070.00 Per Unit	\$757.58 Per Unit	28,030.46
<i>Developed Property</i>		101	NA	NA	\$63,349.04
<i>Undeveloped Property</i>		0.00 Acres	\$0.00 Per Acre	\$0.00 Per Acre	0.00
Zone 2					
1	≤ 1,699 Sq. Ft.	33	\$800.00 Per Unit	\$566.40 Per Unit	\$18,691.20
2	1,700 Sq. Ft. to 1,899 Sq. Ft.	63	\$870.00 Per Unit	\$615.96 Per Unit	38,805.48
3	1,900 Sq. Ft. to 2,299 Sq. Ft.	67	\$925.00 Per Unit	\$654.92 Per Unit	43,879.64
4	> 2,299 Sq. Ft.	88	\$1,105.00 Per Unit	\$782.36 Per Unit	68,847.68
<i>Developed Property</i>		251	NA	NA	\$170,224.00
<i>Undeveloped Property</i>		2.55 Acres	\$0.00 Per Acre	\$0.00 Per Acre	0.00
Total					\$233,573.04

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2003-1, as of June 30, 2021, for Fiscal Year 2020/2021 and prior Fiscal Years are summarized in the table below. Based on the Foreclosure Covenant outlined in the FAA and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2020/2021 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 2003-1 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year						June 30, 2021	
	Parcels Levied	Aggregate Special Tax	Amount Collected	Parcels Delinquent	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2015/2016	348	\$327,015.00	\$324,475.00	4	\$2,540.00	0.78%	\$0.00	0.00%
2016/2017	348	327,100.00	322,050.00	7	5,050.00	1.54%	0.00	0.00%
2017/2018	349	231,647.24	230,562.20	2	1,085.04	0.47%	0.00	0.00%
2018/2019	350	232,341.12	230,530.37	3	1,810.75	0.78%	0.00	0.00%
2019/2020	350	232,341.12	231,962.33	1	378.79	0.16%	378.79	0.16%
2020/2021	352	233,573.04	232,436.67	2	1,136.37	0.49%	1,136.37	0.49%

III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2017 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2003-1.

A. Trustee Accounts

Funds and accounts associated with the 2017 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the FAA.

The balances, as of June 30, 2021, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table below. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2020/2021.

**Fund and Account Balances
as of June 30, 2021**

Account Name	Account Number	Balance
2017 Special Tax Fund	260948000	\$190,742.99
2017 Reserve Fund	260948003	187,665.59
2017 Interest Account	260948001	1,971.02
2017 Principal Account	260948002	2.16
2017 Administrative Expense Fund	260948004	17,427.32
2017 Surplus Fund	260948005	289,590.32
Total		\$687,399.40

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2003-1 are limited based on the restrictions as described within the FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 2003-1 from July 1, 2020 through June 30, 2021. For a more detailed description of the sources and uses of funds please refer to Section 4 of the FAA.

Fiscal Year 2020/2021 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	232,746.09
Investment Earnings	30.34
Total	\$232,776.43
Uses	
Interest Payments	(\$83,262.50)
Principal Payments	(100,000.00)
Authorized Facilities	0.00
Administrative Expenses	0.00
Total	(\$183,262.50)

IV. Senate Bill 165

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

A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), CFD No. 2003-1 can only be used to fund the “Authorized Facilities” as outlined at the time of formation. The following is an excerpt taken from the ROI to establish CFD No. 2003-1 which describes the Authorized Facilities.

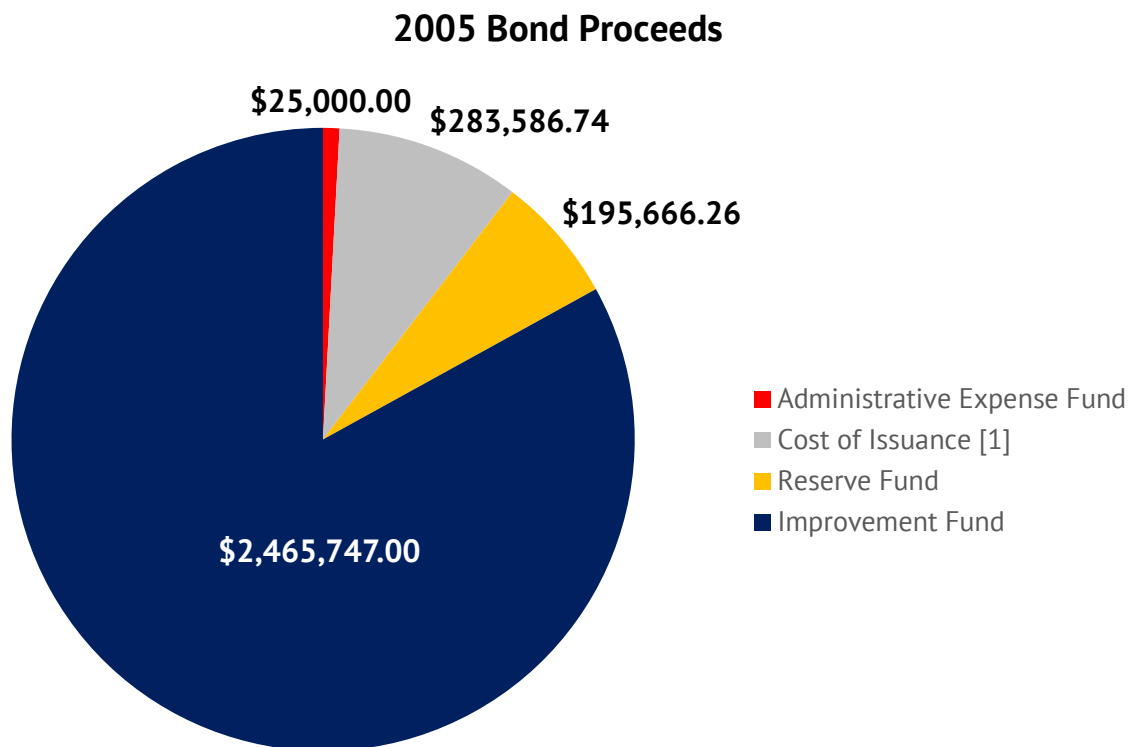
- (a) School Facilities for grades 7-12 to be owned by the School District, which shall include the acquisition of real property for school facilities, construction and acquisition of classrooms and portable classrooms, the modernization of existing classrooms to accommodate students from the CFD No. 2003-1, furnishings and computer equipment, and buses.
- (b) K-6 School Facilities to be owned and maintained by Victor Elementary School District, including acquisition of real property, construction and acquisition of classrooms and portable classrooms, furnishings and computer equipment, and buses.
- (c) Water distribution storage and transmission facilities
- (d) The incidental expenses which will be incurred are: (i) the cost of engineering, planning and designing such facilities and the cost of environmental evaluations thereof, (ii) all costs associated with the creation of the proposed community facilities district, issuance of

the bonds thereof, the determination of the amount of and collection of taxes, the payment of taxes, and costs otherwise incurred in order to carry out the authorized purposes of the community facilities district, and (iii) any other expenses incidental to the construction, acquisition, completion, and inspection of such school facilities and public capital improvements.

B. 2005 Special Tax Bonds

1. Bond Proceeds

In accordance with the Fiscal Agent Agreement for the 2005 Special Tax Bonds, the total bond proceeds of \$2,970,000 were deposited into the funds and accounts as shown in the graph below.



[1] This amount includes the Original Issue Discount and the Underwriter's Discount of \$55,310.20. However, the actual amount deposited in the Cost of Issuance account was \$228,276.54.

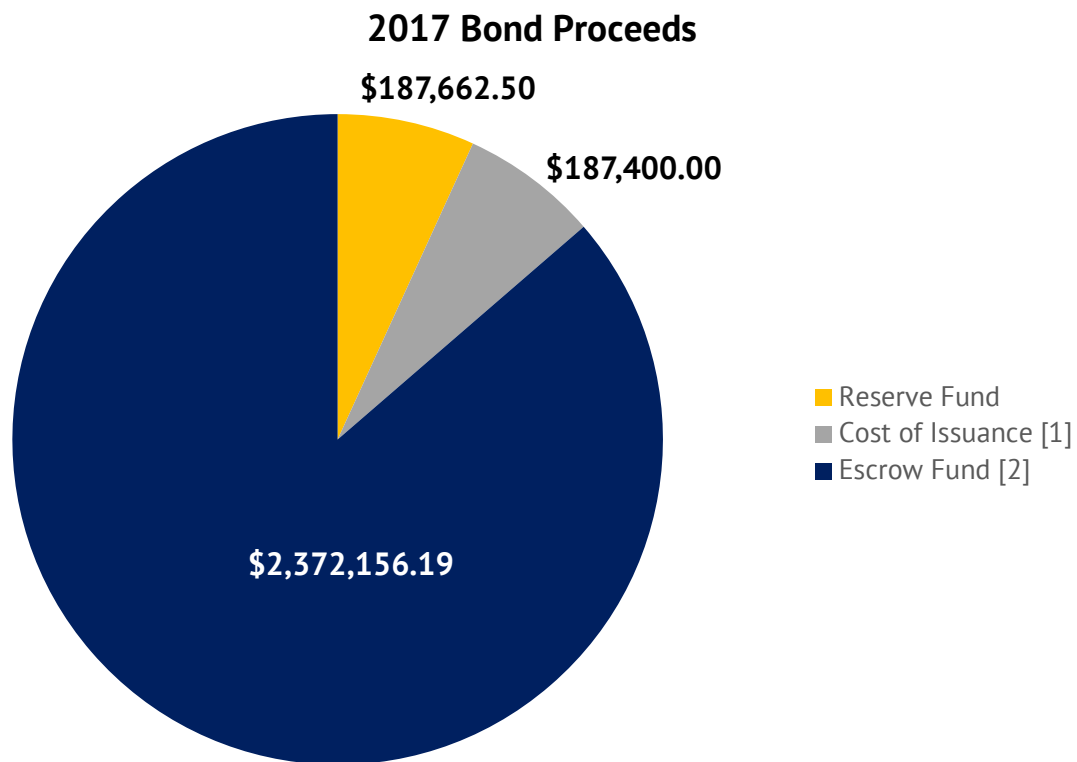
2. Construction Funds and Accounts

As of May 2016, all school facilities accounts containing 2005 Bond proceeds were closed and all funds expended. For an accounting of accruals and expenditures within these accounts, refer to the Administrative Reports of CFD No. 2003-1 for prior years.

C. Series 2017 Special Tax Refunding Bonds

1. Bond Proceeds

In accordance with the Fiscal Agent Agreement for the Series 2017 Special Tax Refund Bonds, the total bond proceeds of \$2,420,000, \$43,022.55 of Net Original Premium and \$284,196.14 of funds on hand were deposited into the funds and accounts as shown in the graph below.



[1] Includes Underwriter's discount, fees for Bond Counsel, Disclosure Counsel, Financial Advisor, the Verification Agent, the Fiscal Agent and its counsel, costs of printing the Official Statement, and other costs of issuance of the Bonds.

[2] Includes the transfer of funds held under the 2005 Fiscal Agent Agreement of \$284,196.14. The actual amount deposited into the Escrow Fund was \$2,087,960.05.

2. Construction Funds and Accounts

As of March 2017, the Improvement Fund was closed, and all funds expended. For an accounting of accruals and expenditures within this account refer to the Administrative Reports of CFD No. 2003-1 for prior years.

D. Special Taxes

CFD No. 2003-1 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the Fiscal Agent Agreement. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2003-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2017 Bonds. For information for previously accrued and expended funds, please refer to previous reports.

Special Tax Fund

Initial Deposits from Bond Proceeds		\$0.00
Previously Accrued	\$969,813.59	
Previously Expended	(729,252.18)	
Balance as of June 30, 2020		\$240,561.41
Accruals		\$232,790.55
Investment Earnings	\$6.18	
Special Tax Deposits	232,746.09	
Transfer from Reserve Fund	38.28	
Expenditures		(\$282,608.97)
Transfer to Principal Fund	(\$100,000.00)	
Transfer to Interest Fund	(\$83,262.50)	
Transfer to Surplus Fund	(99,346.47)	
Balance as of June 30, 2021		\$190,742.99

The table on the following page presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2003-1 within the Surplus Fund created under the FAA.

Surplus Fund

Initial Deposits from Bond Proceeds		\$0.00
Previously Accrued	\$190,230.42	
Previously Expended	0.00	
Balance as of June 30, 2020		\$190,230.42
Accruals		\$99,359.90
Investment Earnings	\$13.43	
Transfer from Special Tax Fund	99,346.47	
Expenditures		\$0.00
Balance as of June 30, 2021		\$289,590.32

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 2003-1 based on the financial obligations for Fiscal Year 2021/2022.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 2003-1 are calculated in accordance and pursuant to the RMA. Pursuant to the FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2017 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2003-1. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2021/2022.

Special Tax Requirement for CFD No. 2003-1

Fiscal Year 2020/2021 Remaining Sources		\$193,819.85
Balance of Special Tax Fund	\$190,742.99	
Balance of Principal Account	2.16	
Balance of Interest Account	1,971.02	
Anticipated Special Taxes	1,103.68	
Fiscal Year 2020/2021 Remaining Obligations		(\$193,819.85)
September 1, 2021 Interest Payment	(\$40,631.25)	
September 1, 2021 Principal Payment	(105,000.00)	
Direct Construction of Authorized Facilities	(48,188.60)	
Fiscal Year 2020/2021 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2021/2022 Obligations		(\$245,347.36)
Administrative Expense Budget	(\$25,000.00)	
Anticipated Special Tax Delinquencies ^[1]	(1,193.65)	
March 1, 2022 Interest Payment	(38,531.25)	
September 1, 2022 Interest Payment	(38,531.25)	
September 1, 2022 Principal Payment	(110,000.00)	
Direct Construction of Authorized Facilities	(32,091.21)	
Fiscal Year 2021/2022 Special Tax Requirement		\$245,347.36

[1] Assumed the Fiscal Year 2020/2021 year end delinquency rate of 0.49%.

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to financed Authorized Facilities. The estimated Fiscal Year 2021/2022 Administrative Expenses are shown in the table below.

**Fiscal Year 2021/2022 Budgeted
Administrative Expenses**

Administrative Expense	Budget
District Staff and Expenses	\$2,889.60
Consultant/Trustee Expenses	17,000.00
County Tax Collection Fees	110.40
Contingency for Legal	5,000.00
Total Expenses	\$25,000.00

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2003-1 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 2003-1.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year provided that such parcel was created through the recordation of a Final Tract Map on or before January 1 of the prior Fiscal Year. Once classified as Developed Property, each parcel is taxed for each year that any bonds are outstanding, however, Special Taxes may not be lived no later than Fiscal Year 2037/2038. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

**Summary of Parcels
Classified as Developed Property
Fiscal Year 2021/2022**

Initial Tax Year	Land Use	Number of Units
2004/2005	Residential Property	85
2005/2006	Residential Property	16
2006/2007	Residential Property	148
2007/2008 ^[1]	Residential Property	82
2008/2009	Residential Property	1
2016/2017	Residential Property	1
2017/2018	Residential Property	7
2018/2019	Residential Property	1
2019/2020	Residential Property	1
2020/2021	Residential Property	8
2021/2022	Residential Property	18
Total		368

[1] The City issued new building permits for eight (8) Units originally issued in Fiscal Year 2007/2008.

Building Permits have been issued for 368 Units by the City within CFD No. 2003-1. According to the County Assessor, all property zoned for residential development within CFD No. 2003-1 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2003-1.

**Fiscal Year 2021/2022
Special Tax Classification**

Tax Class	Land Use	Number of Units/Acres
<i>Zone 1</i>		
1	Residential Property	16 Units
2	Residential Property	25 Units
3	Residential Property	23 Units
4	Residential Property	37 Units
<i>Developed Property</i>		<i>101 Units</i>
<i>Zone 2</i>		
1	Residential Property	31 Units
2	Residential Property	67 Units
3	Residential Property	71 Units
4	Residential Property	98 Units
<i>Developed Property</i>		<i>267 Units</i>
Total		368 Units

VII. Fiscal Year 2021/2022 Special Tax Levy

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

Based on the Special Tax Requirement listed in Section V, CFD No. 2003-1 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2021/2022 by Special Tax classification as determined by the RMA for CFD No. 2003-1 can be found on the table below.

Fiscal Year 2021/2022 Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Applied Annual Special Tax Rate	Total Assigned Annual Special Taxes
Zone 1					
1	≤ 1,699 Sq. Ft.	16	\$715.00 Per Unit	\$506.22 Per Unit	\$8,099.52
2	1,700 Sq. Ft. to 1,899 Sq. Ft.	25	\$765.00 Per Unit	\$541.62 Per Unit	13,540.50
3	1,900 Sq. Ft. to 2,299 Sq. Ft.	23	\$840.00 Per Unit	\$594.72 Per Unit	13,678.56
4	> 2,299 Sq. Ft.	37	\$1,070.00 Per Unit	\$757.58 Per Unit	28,030.46
Developed Property		101	NA	NA	\$63,349.04
Undeveloped Property		0.00 Acres	\$0.00 Per Acre	\$0.00 Per Acre	0.00
Zone 2					
1	≤ 1,699 Sq. Ft.	31	\$800.00 Per Unit	\$566.40 Per Unit	\$17,558.40
2	1,700 Sq. Ft. to 1,899 Sq. Ft.	67	\$870.00 Per Unit	\$615.96 Per Unit	41,269.32
3	1,900 Sq. Ft. to 2,299 Sq. Ft.	71	\$925.00 Per Unit	\$654.92 Per Unit	46,499.32
4	> 2,299 Sq. Ft.	98	\$1,105.00 Per Unit	\$782.36 Per Unit	76,671.28
Developed Property		267	NA	NA	\$181,998.32
Undeveloped Property		0.00 Acres	\$0.00 Per Acre	\$0.00 Per Acre	0.00
Total					\$245,347.36

https://calschools.sharepoint.com/cfs/unregulated/victor_valley/developer_revenue/cfd_admin/cfd_no.2003-1/fy2122/vvuhdsd_cfd2003-1_fy20212022_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

APPENDIX D

AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2003-1 (FOXFIRE RANCH) VICTOR VALLEY UNION HIGH SCHOOL DISTRICT

A Special Tax (all capitalized terms are defined in Section A. Definitions below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District No. 2003-1 (Foxfire Ranch). The amount of Special Tax to be levied in each Fiscal Year, commencing in Fiscal Year 2004-2005 on a Parcel shall be determined by the Board of the Victor Valley Union High School District, acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax for Developed Property, Undeveloped Property and Public Property and/or Property Owner's Association Property that is not Exempt Property as set forth in Sections B, C, and D below. All of the real property within the CFD, unless exempted by law or by the provisions hereof in Section E., shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the acreage of a Parcel as indicated on the most recent Assessor's Parcel Map, or if the land area is not shown on the Assessor's Parcel Map, the land area shown on the applicable Final Map, parcel map, condominium plan, or other similar instrument.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1 of Division 2 of Title 5 of the California Government Code of the State of California.

"Administrative Expenses" means all actual or reasonably estimated costs and expenses of the District to carry out its duties as the Administrator of the CFD as allowed by the Act, which shall include without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax, trustee fees, rebate compliance calculation fees, any litigation involving the CFD, continuing disclosure undertakings of the District as imposed by applicable laws and regulations, communication with bondholders and normal administrative expenses.

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

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

"Assigned Special Tax" means the Special Tax for each Land Use Category of Developed Property, as determined in accordance with Section C.1.a. below.

"Backup Special Tax" means the Special Tax amount set forth in Section C.1.b. below.

"Board" means the Board of the Victor Valley Union High School District.

"Bonds" means any bonds or other indebtedness (as defined in the Act) issued by the CFD and secured by the levy of Special Taxes.

“CFD” means Community Facilities District No. 2003-1 (Foxfire Ranch) of the District established pursuant to the Act.

“County” means the County of San Bernardino.

“Developed Property” means all Parcels of Taxable Property, not classified as Undeveloped Property, Public Property and/or Property Owner’s Association Property that are not Exempt Property pursuant to the provisions of Section E. below: (i) that are included in a Final Map that was recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied and (ii) a building permit for new construction has been issued prior to April 1st preceding the Fiscal Year in which the Special Tax is being levied.

“District” means the Victor Valley Union High School District.

“Exempt Property” means any Parcel or portion of a Parcel, which is exempt from Special Taxes pursuant to Section E. below.

“Final Map” means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which building permits may be issued without further subdivision.

“Fiscal Year” means the period starting on July 1 and ending on the following June 30.

“Indenture” means the bond indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

“Land Use Category” means any of the categories listed in Table 1.

“Maximum Special Tax” means the maximum Special Tax, determined in accordance with Section C., which can be levied in any Fiscal Year on any Parcel.

“Non-Residential Property” means all Parcels of Developed Property for which a building permit was issued for any type of non-residential use.

“Parcel(s)” means a lot or parcel shown on an Assessor’s Parcel Map with an assigned parcel number as of January 1 preceding the Fiscal Year for which the Special Tax is being levied.

“Property Owner’s Association Property” means any Parcel within the boundary of the CFD, which, as of January 1 of the preceding Fiscal Year for which the Special Tax is being levied has been conveyed, dedicated to, or irrevocably dedicated to a property owner association, including any master or sub-association.

“Proportionately” means for Developed Property that the ratio of the actual Special Tax levy to the Assigned Special Tax or Backup Special Tax is the same for all Parcels of Developed Property and for Undeveloped Property, Public Property and/or Property Owner’s Association Property that is not Exempt Property pursuant to Section E., that the ratio of the actual Special Tax levy per acre to the Maximum Special Tax per acre is the same for all such Parcels.

“Public Property” means any Parcel within the boundary of the CFD which, as of January 1 of the preceding Fiscal Year for which the Special Tax is being levied is used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the federal government, the State of California, the County or any other local jurisdiction, provided, however, that any property leased by a public

agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use.

“Residential Floor Area” means all of the square footage of living area of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio or similar area on a Parcel. The determination of Residential Floor Area shall be made by reference to the building permit(s) for the Parcel. Once such determination has been made for a Parcel, it shall remain fixed in all future Fiscal Years.

“Residential Property” means all Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

“Special Tax(es)” means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property.

“Special Tax Requirement” means that amount required in any Fiscal Year within the CFD to pay: (i) annual debt service on all outstanding Bonds due in the calendar year which commences in such Fiscal Year; (ii) periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) Administrative Expenses; (iv) an amount equal to any anticipated shortfall due to Special Tax delinquency in the prior Fiscal Year; and (v) any amounts required to establish or replenish any reserve funds for the outstanding Bonds; less (vi) a credit for funds available to reduce the annual Special Tax levy as determined pursuant to the Indenture.

“Taxable Property” means all Parcels or portion of a Parcel in the CFD which have not prepaid pursuant to Section H., or are not exempt from the Special Tax pursuant to law or Section E., below.

“Undeveloped Property” means all Taxable Property not classified as Developed Property, Public Property and/or Property Owner’s Association Property that is not Exempt Property pursuant to the provisions of Section E.

“Zone(s)” means Zone 1 or Zone 2 as geographically identified on the boundary map as Zone 1 of the CFD.

“Zone 1” means the specific area identified on the boundary map as Zone 1 of the CFD.

“Zone 2” means the specific area identified on the boundary map as Zone 2 of the CFD.

B. ASSIGNMENT TO LAND USE CATEGORY

Each Fiscal Year, commencing with the 2004-2005 Fiscal Year, all Parcels of Taxable Property within the CFD shall be classified as either Developed Property, Undeveloped Property, Public Property and/or Property Owner’s Association Property that is not Exempt Property pursuant to the provisions in Section E., and shall be subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D. below.

Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. A Parcel of Residential Property shall further be classified to its appropriate Land Use Category based on the Residential Floor Area of such Parcel.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

The Maximum Special Tax for each Parcel of Residential Property that is classified as Developed Property shall be the greater of: (i) the applicable Assigned Special Tax described in Table 1 or (ii) the amount derived by application of the Backup Special Tax.

The Maximum Special Tax for each Parcel of Non-Residential Property shall be the Backup Special Tax, levied on acreage basis.

a. Assigned Special Tax

The Assigned Special Tax for each Parcel of Developed Property is shown in Table 1 below.

TABLE 1

Assigned Special Taxes for Developed Residential Property

ZONE 1 Land Use Category	Taxable Unit	Plan Square Footage	Assigned Special Tax Per Taxable Unit
1-1 - Residential Property	D/U	1,699 sq ft or less	\$ 715.00
1-2 - Residential Property	D/U	1,700 – 1,899 sq ft	\$ 765.00
1-3 - Residential Property	D/U	1,900 – 2,299 sq ft	\$ 840.00
1-4 – Residential Property	D/U	2,300 sq ft or more	\$ 1,070.00

ZONE 2 Land Use Category	Taxable Unit	Plan Square Footage	Assigned Special Tax Per Taxable Unit
2-1 - Residential Property	D/U	1,699 sq ft or less	\$ 800.00
2-2 - Residential Property	D/U	1,700 – 1,899 sq ft	\$ 870.00
2-3 - Residential Property	D/U	1,900 – 2,299 sq ft	\$ 925.00
2-4 – Residential Property	D/U	2,300 sq ft or more	\$ 1,105.00

b. Backup Special Tax

When a Final Map is recorded, the Backup Special Tax for the Parcels of Residential Property within such Final Map of Zone 1 or Zone 2 shall be determined by multiplying the Undeveloped Property Maximum Special Tax rate per Acre by the total Acreage of Taxable Property excluding the Acreage associated with Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to Section E. in such Final Map and dividing such amount by the number of Parcels (i.e., the number of residential lots).

If a Final Map includes Parcels for which building permits for residential construction and non-residential construction may be issued, then the Backup Special Tax for each Parcel of Residential Property within the CFD shall be computed exclusive of the allocable portion of total Acreage attributable to Parcels for which building permits for non-residential construction may be issued.

Notwithstanding the foregoing, if Parcels of Residential Property are subsequently changed or modified by recordation of a lot line adjustment or similar instrument, then the Backup Special Tax shall be recalculated to equal the amount of Backup Special Tax that would have been generated if such change did not take place.

2. Undeveloped Property

The Maximum Special Tax for each Parcel of Undeveloped Property within Zone 1 or Zone 2 shall be \$ 4,100.00 per Acre.

3. Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to the provisions of Section E.

The Maximum Special Tax for each Parcel of Public Property and/or Property Owners Association Property that is not Exempt Property pursuant to the provisions of Section E., shall be the Undeveloped Property Maximum Special Tax rate per Acre.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2004-2005 and for each following Fiscal Year, the Board shall levy the Special Tax on all Taxable Property until the amount of Special Taxes equals the Special Tax Requirement in accordance with the following steps:

First: The Special Tax shall be levied Proportionately on each Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax rate as needed to satisfy the Special Tax Requirement;

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step have been completed, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax to be levied on each Parcel of Developed Property whose Maximum Special Tax is derived by the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax for such Parcel;

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Parcel of Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to the provisions of Section E. at up to 100% of the Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Taxes levied against any Parcel of Residential Property be increased by more than ten percent (10%) per Fiscal year as a consequence of delinquency or default by the owner of any other Parcel within the CFD.

E. EXEMPTIONS

The Board shall not levy Special Taxes on fourteen acres of Public Property and Property Owner's Association Property within the CFD. Exempt Property status will be assigned by the Administrator in the chronological order in which property becomes Public Property and Property Owner's Association Property.

After the limit of Acres within the CFD has been reached, the Maximum Special Tax obligation for any additional Public Property and/or Property Owner's Association Property shall be prepaid in full pursuant to Section H. prior to the transfer or dedication of such property. Until the Maximum Special Tax obligation is prepaid as provided for in the preceding sentence, the Public Property and/or Property Owner's Association Property within the CFD shall be subject to the levy of the Special Tax as provided for in the fourth step in Section D.

F. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary Ad valorem property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes as permitted by the Act if necessary to meet the financial obligations of the CFD.

G. APPEALS

Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

H. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section H:

"Outstanding Bonds" means all previously issued bonds issued and secured by the levy of Special Taxes, which will remain outstanding after the first interest and/or principal payment date following the current Fiscal Year, excluding bonds to be redeemed at a later date with the proceeds of prior prepayments of Maximum Special Taxes.

1. Prepayment in Full

The Maximum Special Tax obligation may only be prepaid and permanently satisfied by a Parcel of Developed Property, and/or Undeveloped Property for which a building permit has been issued, and Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to Section E. The Maximum Special Tax obligation applicable to such Parcel may be fully prepaid and the obligation of the Parcel to pay the Special Tax permanently satisfied as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Parcel at the time of prepayment. An owner of a Parcel intending to prepay the Maximum Special Tax obligation shall provide the Administrator with written notice of intent to prepay, and within 5 business days of receipt of such notice, the Administrator shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by the CFD in calculating the proper amount of a prepayment. Within 15 days of receipt of such non-refundable deposit, the Administrator shall notify such owner of the prepayment amount of such Parcel. Prepayment must be made not less than 60 days prior to any redemption date for any Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

The Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

Bond Redemption Amount	
plus	Redemption Premium
plus	Defeasance Amount
plus	Administrative Fees and Expenses
less	Reserve Fund Credit
Total:	equals Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

1. Confirm that no Special Tax delinquencies apply to such Parcel.
2. For Parcels of Developed Property, compute the Maximum Special Tax for the Parcel to be prepaid. For Parcels of Undeveloped Property to be prepaid, compute the Maximum Special Tax for that Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Parcel. For Parcels of Public Property and/or Property Owner's Association Property to be prepaid, compute the Maximum Special Tax for that Parcel.
3. Divide the Maximum Special Tax computed pursuant to paragraph 2 by the total estimated Maximum Special Taxes based on the Developed Property Special Tax which could be charged, less any Parcels which have been prepaid.
4. Multiply the quotient computed pursuant to paragraph 3 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
6. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

7. Determine the Special Taxes levied on the Parcel in the current Fiscal Year which have not yet been paid.

8. Compute the amount the Administrator reasonably expects to derive from the reinvestment of the Prepayment Amount less the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.

9. Add the amounts computed pursuant to paragraphs 6 and 7 and subtract the amount computed pursuant to paragraph 8 (the "Defeasance Amount").

10. Verify the administrative fees and expenses, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming the Outstanding Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

11. The reserve fund credit (the "Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.

12. The Maximum Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 9 and 10, less the amount computed pursuant to paragraph 11 (the "Prepayment Amount").

13. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 9, and 11 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 10 shall be retained by the CFD.

The Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under paragraph 7 (above), the Administrator shall remove the current Fiscal Year's Special Tax levy for such Parcel from the County tax rolls. With respect to any Parcel that is prepaid, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Parcel, and the obligation of such Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Maximum Special Taxes that may be levied on Taxable Property both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

Tenders of Bonds in prepayment of Maximum Special Taxes may be accepted upon the terms and conditions established by the Board pursuant to the Act. However, the use of Bond tenders shall only be allowed on a case-by-case basis as specifically approved by the Board.

2. Prepayment in Part

The Maximum Special Tax on a Parcel of Developed Property or Undeveloped Property for which a building permit has been issued may be partially prepaid in increments of \$2,000. The amount of the

prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = PE \times F$$

These terms have the following meaning:

PP = the partial prepayment

PE = the Prepayment Amount calculated according to Section H.1

F = the percent by which the owner of the Parcel(s) is partially prepaying the Maximum Special Tax.

The owner of a Parcel who desires to partially prepay the Maximum Special Tax shall notify the Administrator of (i) such owner's intent to partially prepay the Maximum Special Tax, (ii) the amount of partial prepayment expressed in increments of \$2,000, and (iii) the company or agency that will be acting as the escrow agent, if applicable and within 5 days of receipt of such notice, the Administrator shall notify such property owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by the CFD in calculating the proper amount of a partial prepayment. Within 15 business days of receipt of such non-refundable deposit, the Administrator shall notify such owner of the partial prepayment amount of such Parcel. Partial prepayment must be made not less than 60 days prior to any redemption date for any Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

With respect to any Parcel that is partially prepaid, the Administrator shall (i) distribute the funds remitted to it according to Paragraph 13 of Section H.1, and (ii) indicate in the records of the CFD that there has been a partial prepayment of the Maximum Special Tax and that a portion of the Maximum Special Tax equal to the outstanding percentage $(1.00 - F)$ of the remaining Maximum Special Tax shall continue to be authorized to be levied on such Parcel pursuant to Section D.

I. TERM OF THE SPECIAL TAX

For each year that any Bonds are outstanding the Special Tax shall be levied on all Parcels subject to the Special Tax. If any delinquent Special Taxes remain uncollected prior to or after all Bonds are retired, the Special Tax may be levied to the extent necessary to reimburse the CFD for uncollected Special Taxes associated with the levy of such Special Taxes, but not later than the 2037-2038 Fiscal Year.

Exhibit B

CFD Boundary Map

BOUNDARIES OF COMMUNITY FACILITIES DISTRICT No. 2003-1 OF VICTOR VALLEY UNION HIGH SCHOOL DISTRICT COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

K.D. 03-0124

7/6/22

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF COMMUNITY FACILITIES DISTRICT No. 2003-1 OF VICTOR VALLEY UNION HIGH SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF TRUSTEES OF VICTOR VALLEY UNION HIGH SCHOOL DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 11TH DAY OF October, 2003, BY THE RESOLUTION NO. 203-0124.

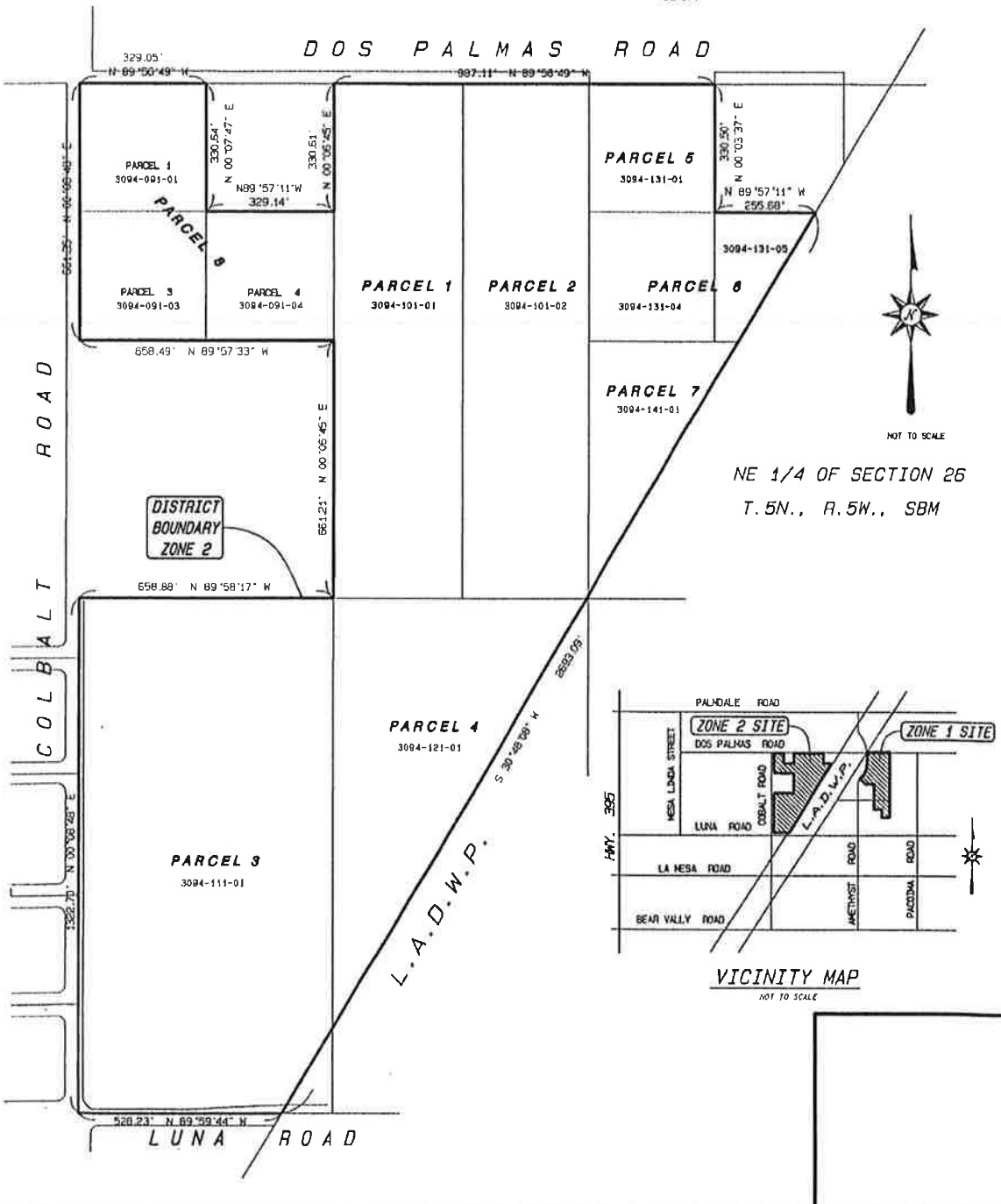
Valerie G. Kelly
CLERK OF THE BOARD OF TRUSTEES OF
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF TRUSTEES OF VICTOR VALLEY UNION HIGH SCHOOL DISTRICT THIS 21ST DAY OF October, 2003.
Valerie G. Kelly
CLERK OF THE BOARD OF TRUSTEES OF
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT

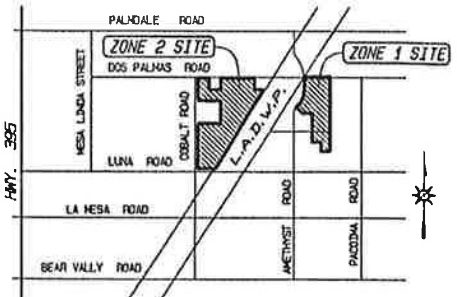
FILED THIS 11TH DAY OF November, 2003 AT THE HOUR OF 10:40 O'CLOCK A.M. IN BOOK 716 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) 28/29 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA AND AS INSTRUMENT NO. 203-0124.
FEE: 90
No: _____

SAN BERNARDINO COUNTY CLERK-RECORDER

BY: L. Jeppies
DEPUTY



Boundary Map
Tract Map



VICINITY MAP
NOT TO SCALE

7/6/22

Exhibit C

Assessor's Parcel Maps

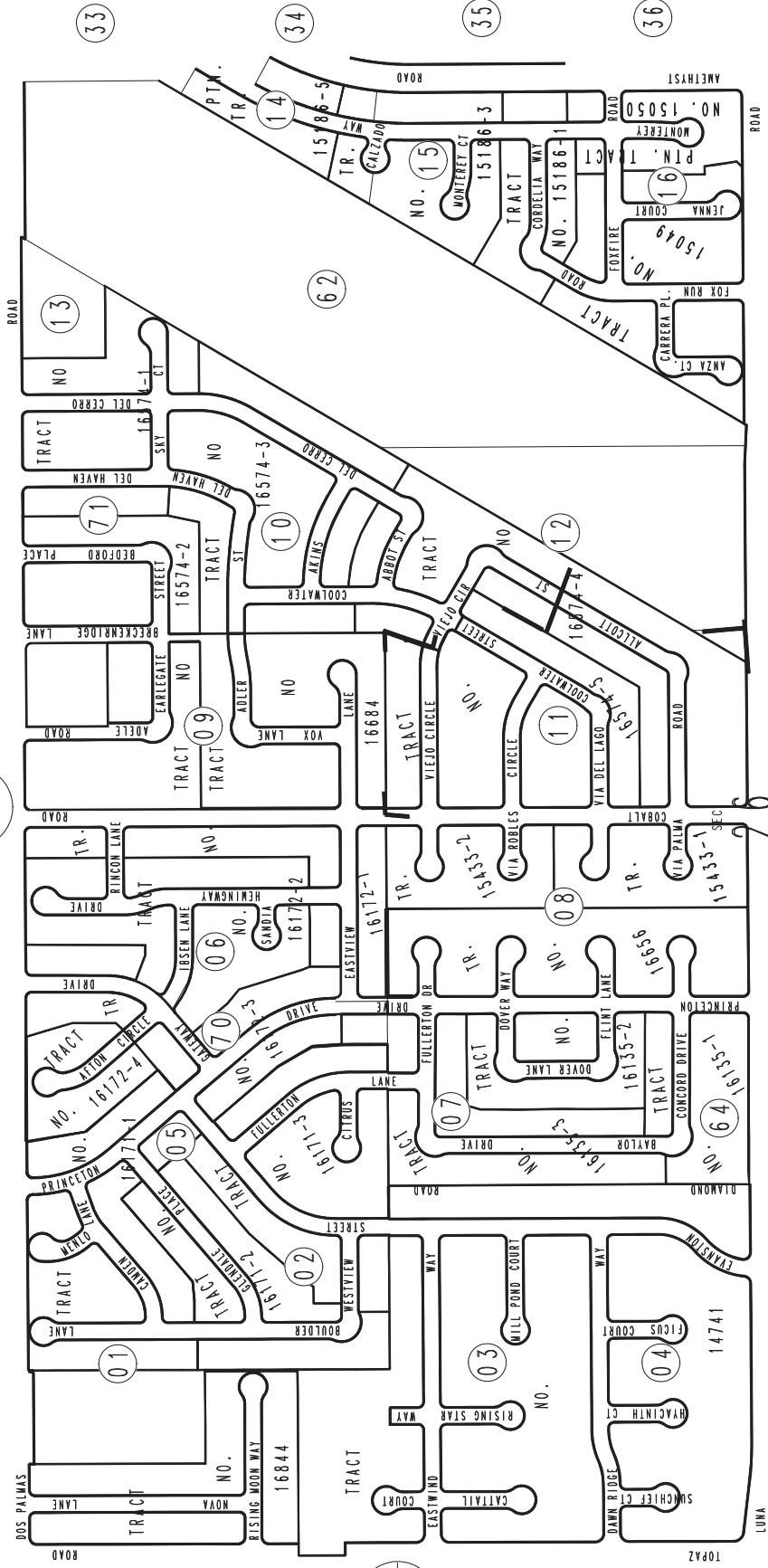
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



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CITY OF VICTORVILLE

BK.
3105

BK.
3096



T.5 N., R.5 W.

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Assessor's Index Map
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San Bernardino County



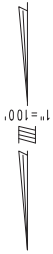
Assessor's Index Map
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San Bernardino County

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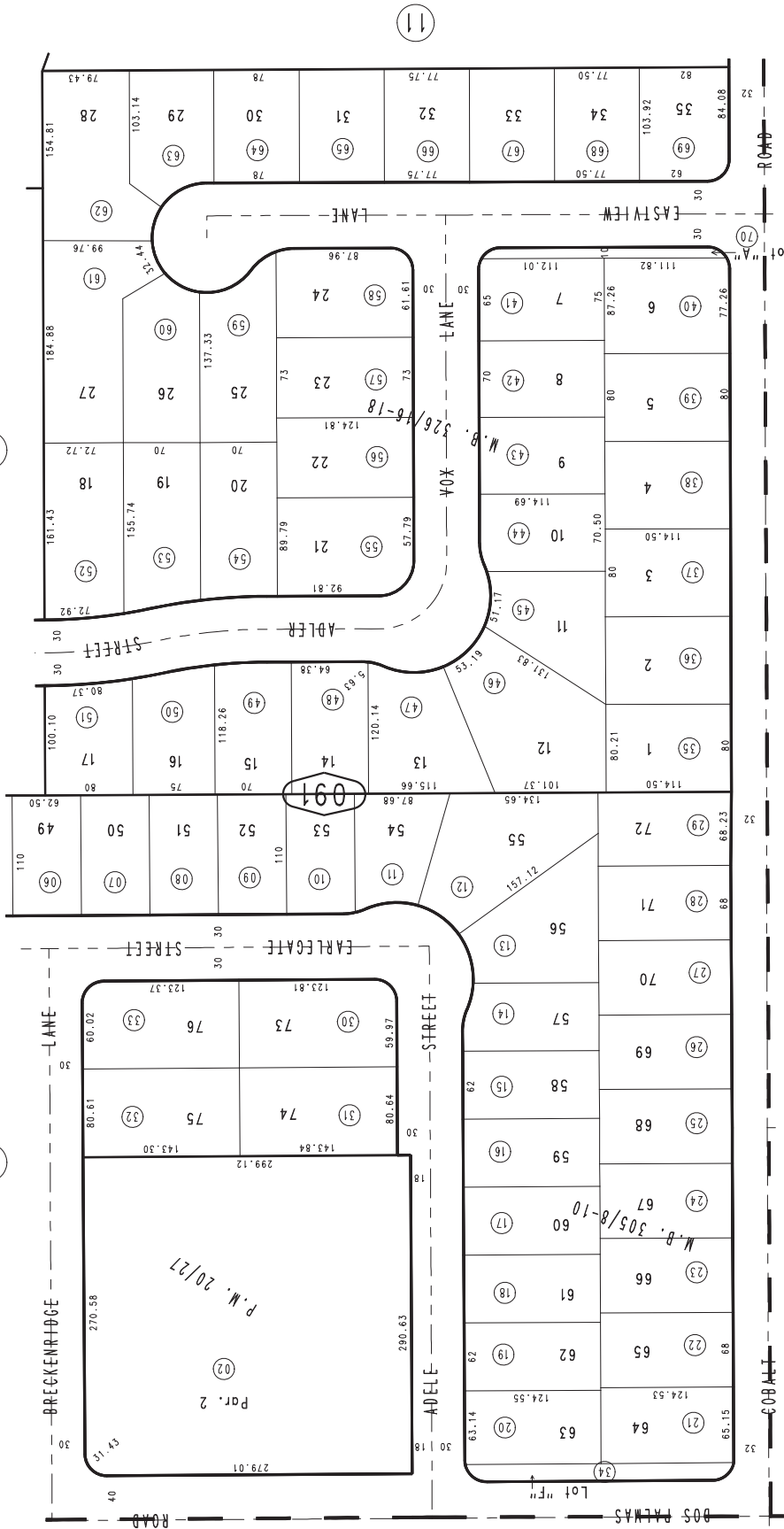
W.1/2, N.W.1/4, N.E.1/4, Sec. 26, T.5N., R.5W., S.B.M.

City of Victorville
Tax Rate Area
12112 3094-09



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3105
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Tract Map No. 16684, M.B. 326/16-18
Pin. Tract Map No. 16574-2, M.B. 305/8-10
Parcel Map No. 2312, P.M. 20/27

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03/09/10 LH

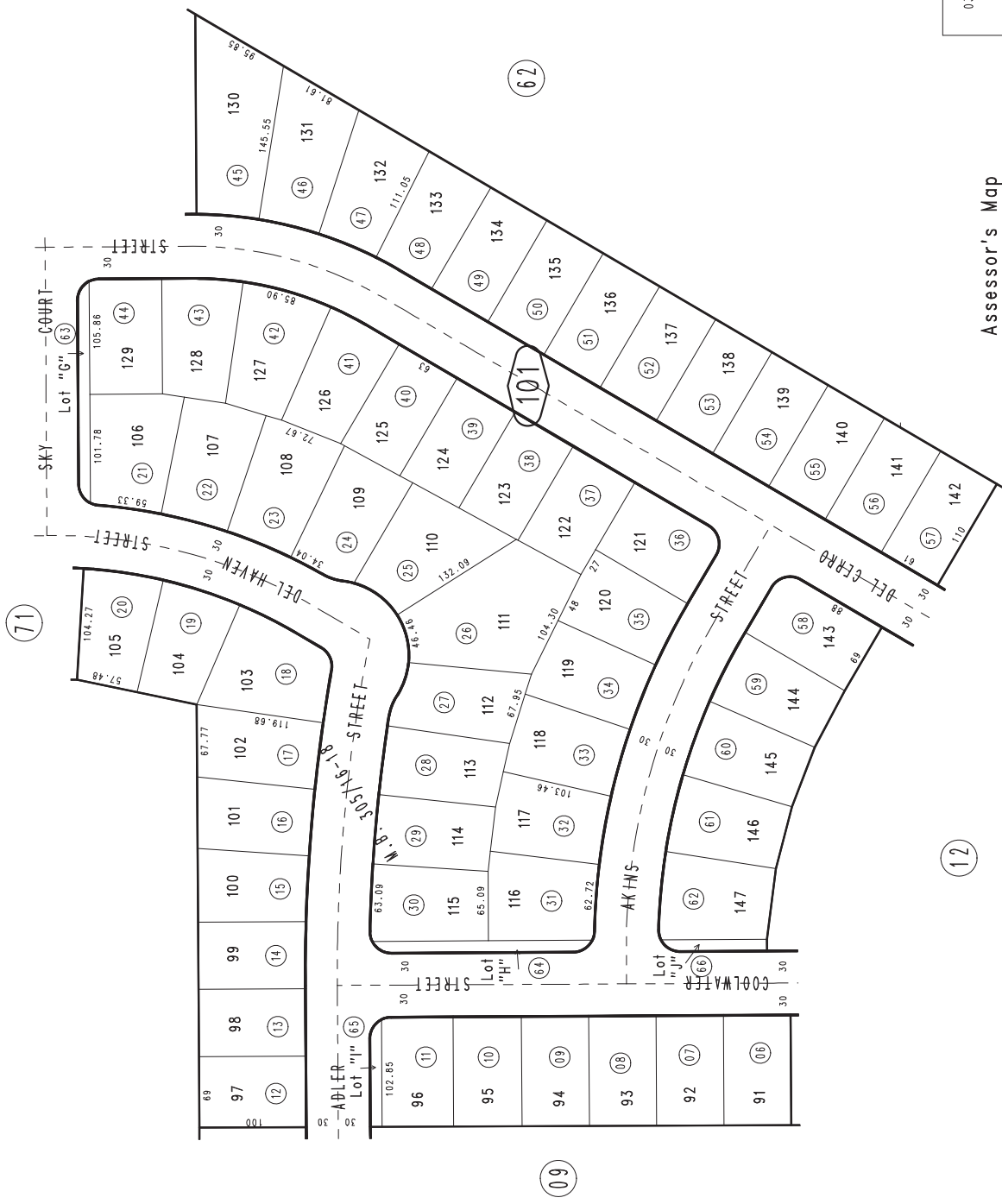
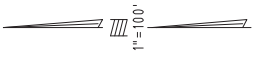
MAY 1992

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Ptn. E.1/2, N.W.1/4, N.E.1/4, Sec. 26, T.5N., R.5W., S.B.M.

City of Victorville
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Tract No. 16574-3, M.B. 305/16-18

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Ptn. W.1/2, S.W.1/4, N.E.1/4, Sec. 26, T.5N., R.5W., S.B.M.

Victorville City
Tax Rate Area
12112



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03/09/10 LH

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San Bernardino County

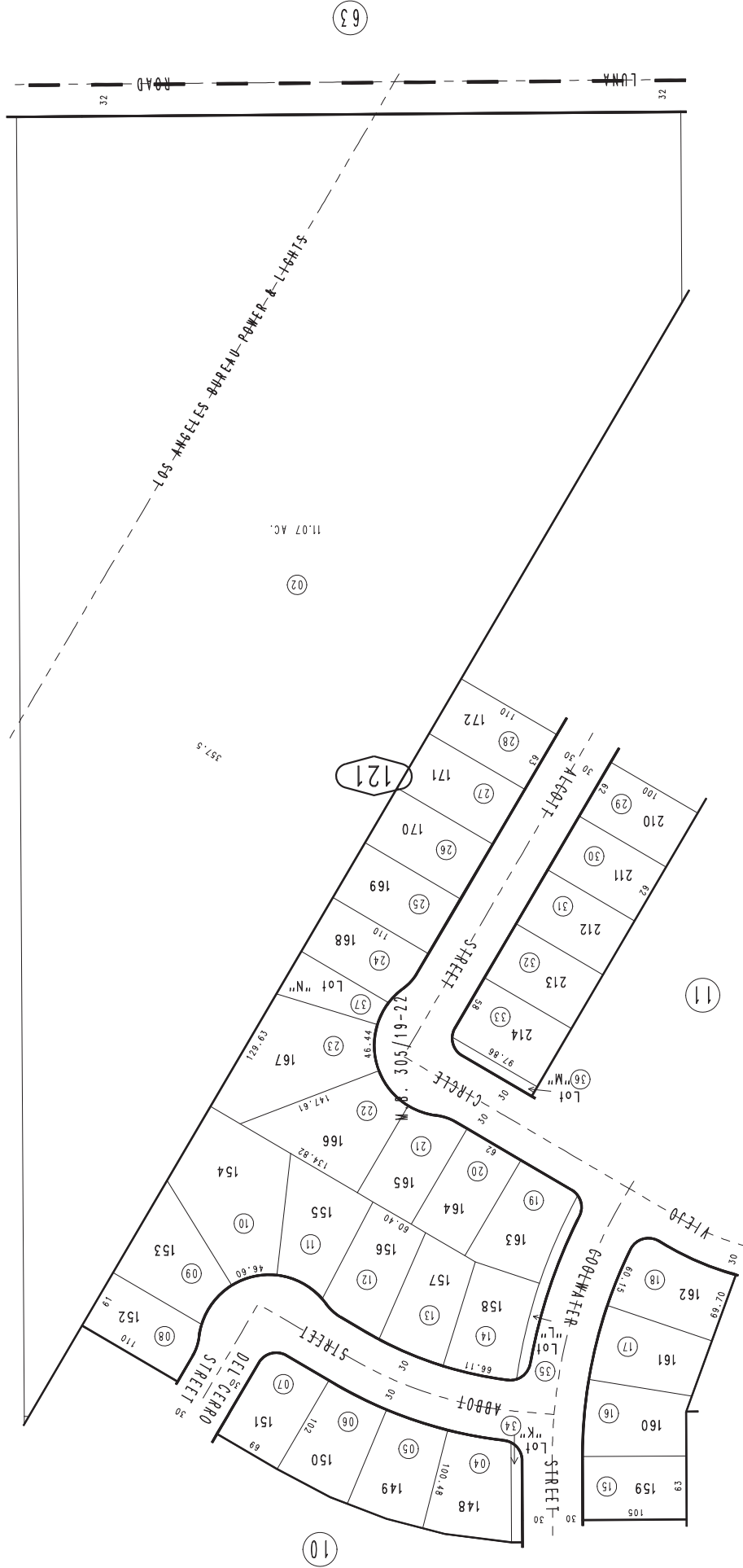
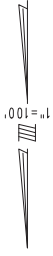
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Ptn. Tract No. 16574-4, M.B. 305/19-22

MAY 1992

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City of Victorville
Tax Rate Area
12112 3094-12

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03/09/10 LH

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Pln. Tract No. 16574-4, M.B. 305/19-22

MAY 1992

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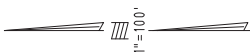


N.1/2, N.W.1/4, N.W.1/4, Sec. 25, T.5N., R.5W., S.B.M.

Victorville City
Tax Rate Area
12110

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Pin. Tract No. 15186-7, M.B. 292/89-93
Pin. Tract No. 15186-6, M.B. 292/84-88
Pin. Parcel Map No. 15532, P.M. 190/18-19
Pin. Tract No. 15186-5, M.B. 258/80-85

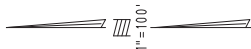
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San Bernardino County

REVISED
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Tract No. 16713, M.B. 301/76-77

APR. 1992

Victorville City
Tax Rate Area
12110



Ptn. Tract No. 15186-7, M.B. 292/89-93
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Ptn. Tract No. 15186-5, M.B. 258/80-85
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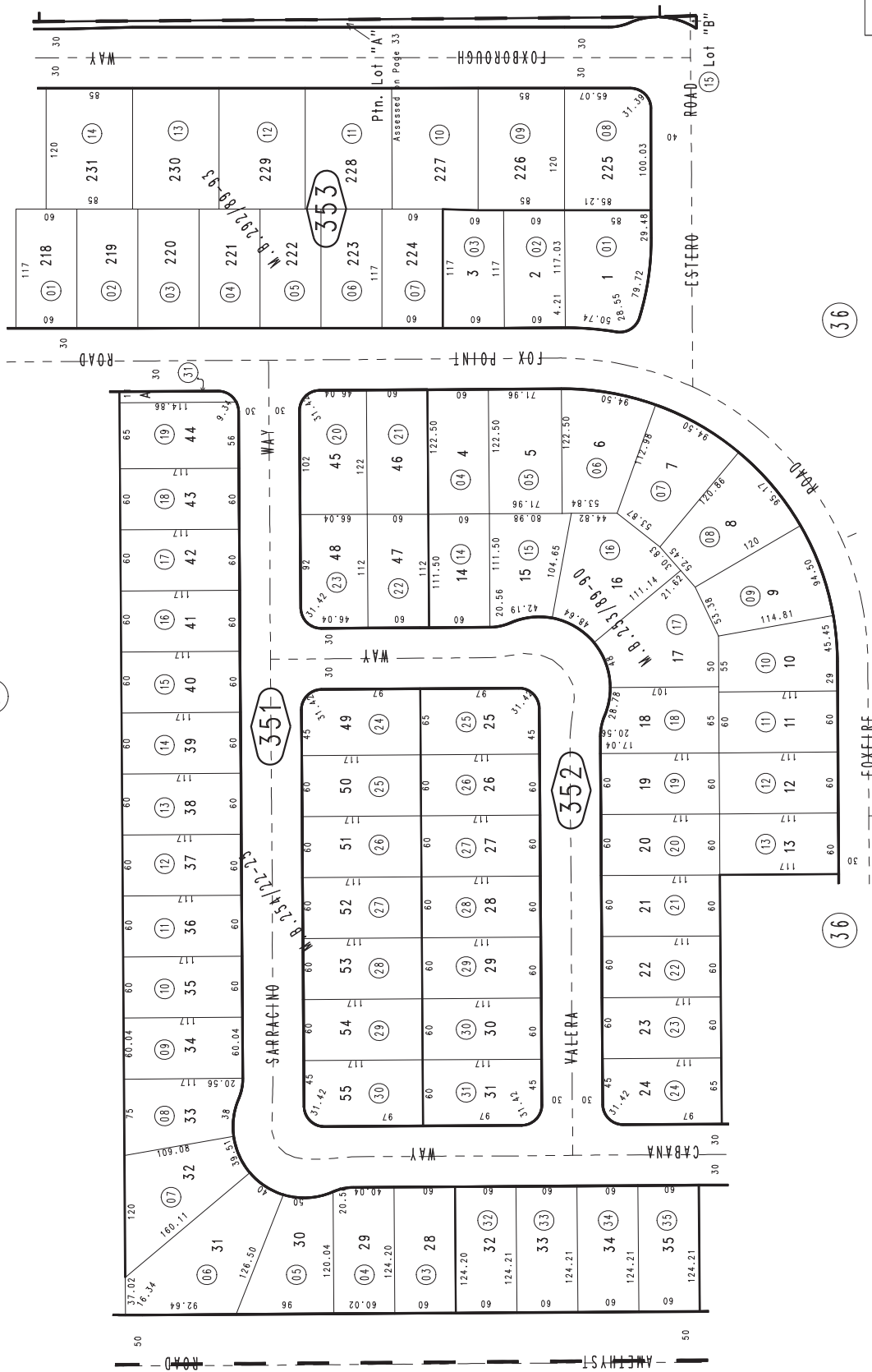
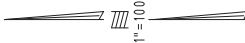


N.1/2, S.W.1/4, N.W.1/4, Sec. 25, T.5N., R.5W., S.B.M.

Victorville City
Tax Rate Area
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Ptn. Tract No. 15186-7, M.B. 292/89-93
Tract No. 15186-2, M.B. 254/22-25
Tract No. 15052, M.B. 253/89-90

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REVISED
03/09/10 LH

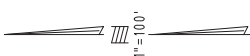
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Tract No. 16574-1, M.B. 305/5-7

City of Victorville
Tax Rate Area
12112

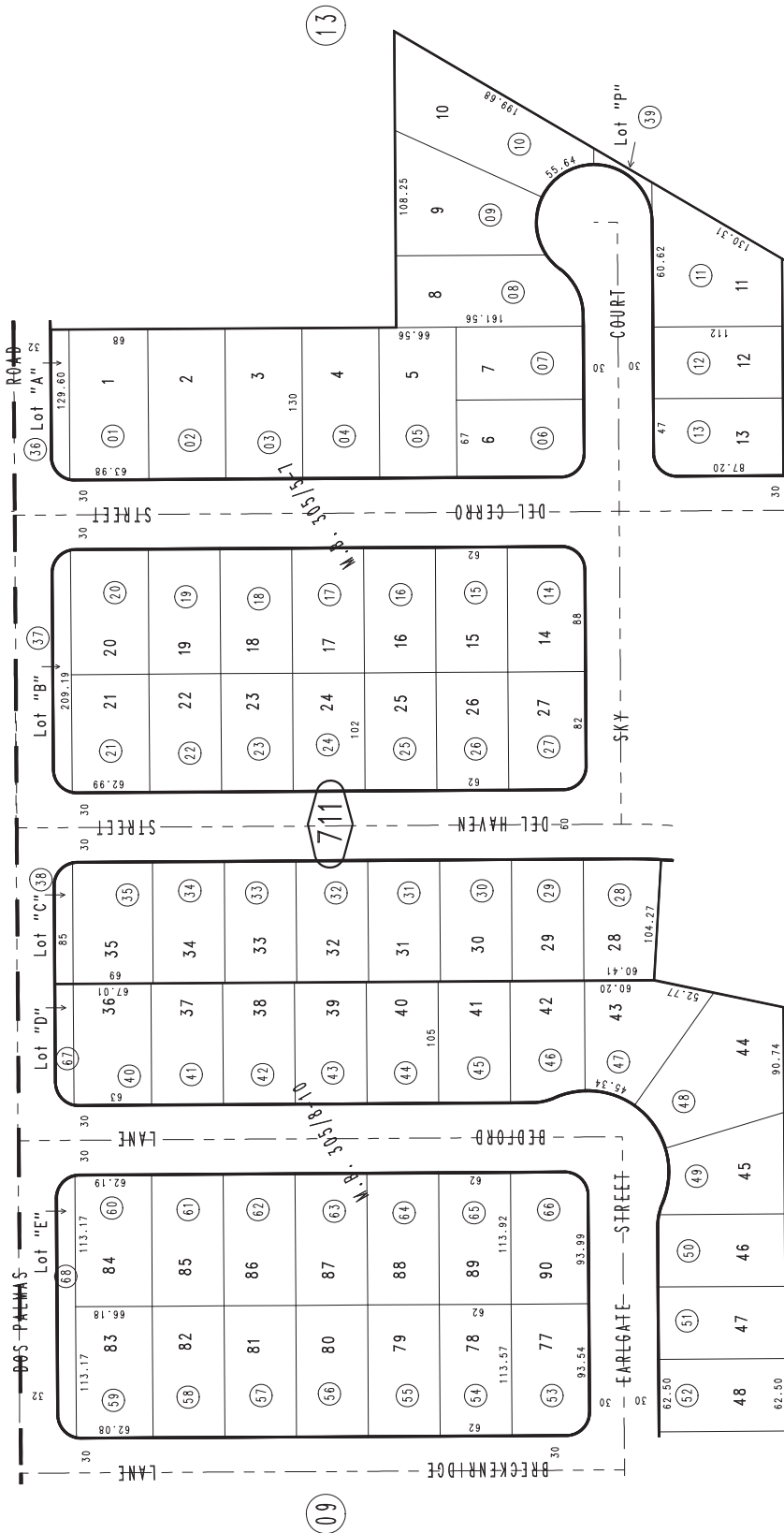
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REVISED
07/24/07 RM

Assessor's Map
Book 3094 Page 71
San Bernardino County

Ptn. N.E.1/4, Sec. 26
T.5N., R.5W.

Ptn. Tract No. 16574-2, M.B. 305/8-10

MAY 2005 RM

Exhibit D

2017 Special Tax Refunding Bonds Debt Service Schedule

**Victor Valley Union High School District
Community Facilities District No. 2003-1
2017 Special Tax Refunding Bonds
Debt Service Schedule**

Period	2017 Special Tax Refunding Bonds		
	Principal	Interest	Total Debt Service
9/1/2017	\$80,000.00	\$54,713.02	\$134,713.02
9/1/2018	95,000.00	90,012.50	\$185,012.50
9/1/2019	95,000.00	88,112.50	\$183,112.50
9/1/2020	100,000.00	85,262.50	\$185,262.50
9/1/2021	105,000.00	81,262.50	\$186,262.50
9/1/2022	110,000.00	77,062.50	\$187,062.50
9/1/2023	115,000.00	72,662.50	\$187,662.50
9/1/2024	115,000.00	69,212.50	\$184,212.50
9/1/2025	120,000.00	65,762.50	\$185,762.50
9/1/2026	125,000.00	59,762.50	\$184,762.50
9/1/2027	130,000.00	53,512.50	\$183,512.50
9/1/2028	140,000.00	47,012.50	\$187,012.50
9/1/2029	145,000.00	42,112.50	\$187,112.50
9/1/2030	150,000.00	37,037.50	\$187,037.50
9/1/2031	155,000.00	31,412.50	\$186,412.50
9/1/2032	160,000.00	25,600.00	\$185,600.00
9/1/2033	165,000.00	19,200.00	\$184,200.00
9/1/2034	170,000.00	12,600.00	\$182,600.00
9/1/2035	145,000.00	5,800.00	\$150,800.00
Total	\$2,420,000.00	\$1,018,113.02	\$3,438,113.02

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report

Report for Fiscal Year End 2020/2021

Victor Valley Union High School District Community Facilities District No. 2003-1



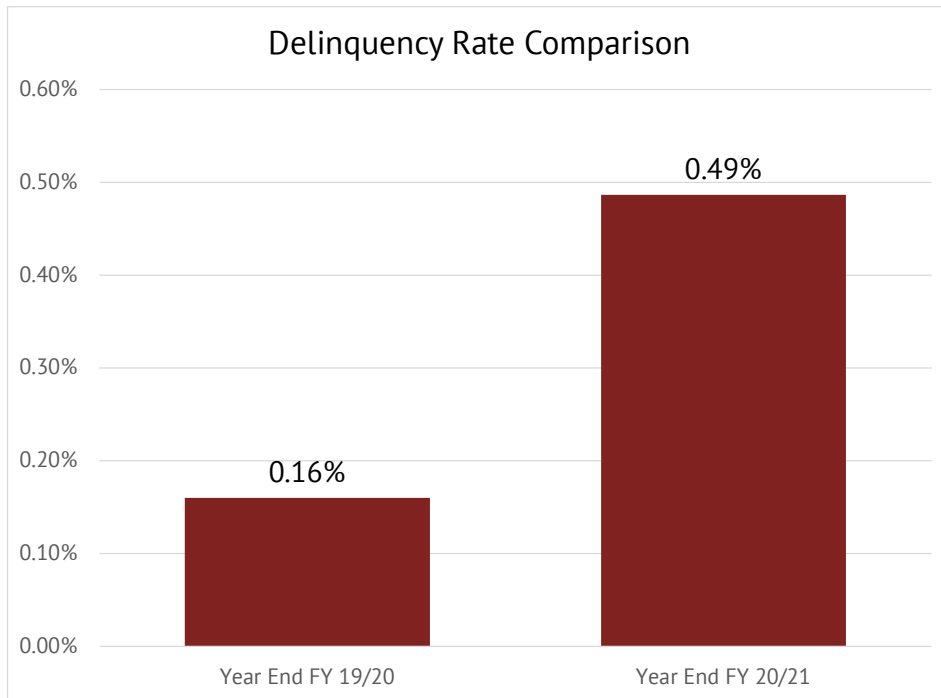
Summary

Year End

Total Taxes Due June 30, 2021	\$233,573.04
Amount Paid	\$232,436.67
Amount Remaining to be Collected	\$1,136.37
Number of Parcels Delinquent	2
Delinquency Rate	0.49%

Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date 1st Installment:	March 1st
Foreclosure Notification Date 1st Installment:	N/A
Foreclosure Determination Date 2nd Installment:	August 1st
Foreclosure Notification Date 2nd Installment:	N/A
Foreclosure Commencement Date:	September 15th



Foreclosure Qualification

Individual Owner Multiple Parcels Delinquency	N/A
Individual Qualification	N/A
Individual Parcels Semi-Annual Installments	6
Aggregate Delinquency Rate	5.00%

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	0
Parcels Exceeding CFD Aggregate	0



Fixed Charge Special Assessment Delinquency Report

Report for Fiscal Year End 2020/2021

Victor Valley Union High School District Community Facilities District No. 2003-1



Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2021	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2015/2016	\$327,015.00	4	\$324,475.00	\$2,540.00	0.78%	\$0.00	0.00%
2016/2017	327,100.00	7	322,050.00	5,050.00	1.54%	0.00	0.00%
2017/2018	231,647.24	2	230,562.20	1,085.04	0.47%	0.00	0.00%
2018/2019	232,341.12	3	230,530.37	1,810.75	0.78%	0.00	0.00%
2019/2020	232,341.12	1	231,962.33	378.79	0.16%	378.79	0.16%
2020/2021	233,573.04	2	232,436.67	1,136.37	0.49%	1,136.37	0.49%

Historical Delinquency Rate

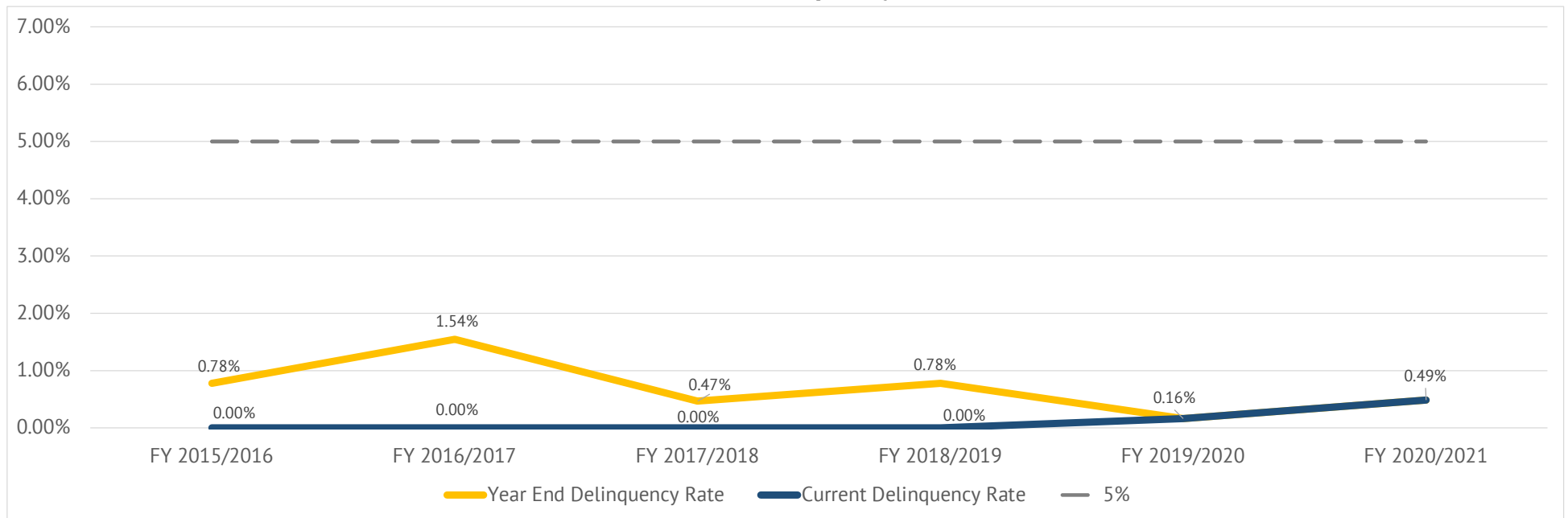


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 2003-1 (2017 Special Tax Refunding Bonds)
Subfund: 260948000 - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$198.32	\$421,895.95	\$1,161.85	(\$182,694.71)	\$0.00	\$240,561.41			BEGINNING BALANCE
07-01-2020	\$1.18					\$240,562.59		Interest	Interest Earned from 6/1-6/30 2020
07-13-2020		\$1,413.10				\$241,975.69		Deposit	ACH Co. of San Bernardino
08-03-2020	\$1.12					\$241,976.81		Interest	Interest Earned from 7/1-7/31 2020
08-26-2020				(\$100,000.00)		\$141,976.81		Transfer Out	Paid to Acct.#260948002
08-26-2020				(\$42,631.25)		\$99,345.56		Transfer Out	Paid to Acct.#260948001
09-01-2020	\$0.91					\$99,346.47		Interest	Interest Earned from 8/1-8/31 2020
09-03-2020				(\$99,346.47)		\$0.00		Transfer Out	Paid To 260948005
10-01-2020	\$0.03					\$0.03		Interest	Interest Earned from 9/1-9/30 2020
11-13-2020		\$11,447.40				\$11,447.43		Deposit	Special Tax Deposit
11-30-2020		\$4,795.35				\$16,242.78		Deposit	Special Tax Deposit
12-01-2020	\$0.03					\$16,242.81		Interest	Interest From 11/1/20 To 11/30/20
12-18-2020		\$101,998.08				\$118,240.89		Deposit	Receipt Of Funds Ach: 020352009250906
01-04-2021	\$0.26					\$118,241.15		Interest	Interest from 12/1/20 to 12/31/20
01-11-2021		\$1,597.31				\$119,838.46		Deposit	Special Tax Depoist
02-01-2021	\$0.51					\$119,838.97		Interest	Interest From 1/1/21 To 1/31/21
02-11-2021		\$378.94				\$120,217.91		Deposit	Special Tax Deposit
02-22-2021				(\$40,631.25)		\$79,586.66		Transfer Out	Transfer to Interest Account
02-23-2021			\$38.28			\$79,624.94		Transfer In	Transfer from Reserve Fund
03-01-2021	\$0.42					\$79,625.36		Interest	Interest From 2/1/21 To 2/28/21
03-04-2021		\$2,744.76				\$82,370.12		Deposit	Special Tax Deposit
04-01-2021		\$19,518.25				\$101,888.37		Deposit	Special Tax Deposit
04-01-2021	\$0.35					\$101,888.72		Interest	Interest From 3/1/21 To 3/31/21
04-19-2021		\$88,544.77				\$190,433.49		Deposit	Special Tax Deposit
05-03-2021	\$0.56					\$190,434.05		Interest	Interest From 4/1/21 To 4/30/21
05-06-2021		\$308.13				\$190,742.18		Deposit	Special Tax Deposit
06-01-2021	\$0.81					\$190,742.99		Interest	Interest From 5/1/21 To 5/31/21
	\$6.18	\$232,746.09	\$38.28	(\$282,608.97)	\$0.00	(\$49,818.42)			DATE RANGE BALANCE
Subfund Total	\$204.50	\$654,642.04	\$1,200.13	(\$465,303.68)	\$0.00	\$190,742.99	Total for 260948000 - Special Tax Fund		

Subfund: 260948001 - Interest Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$4.24	\$959.38	\$87,694.71	\$0.00	(\$86,687.50)	\$1,970.83			BEGINNING BALANCE
07-01-2020	\$0.01					\$1,970.84		Interest	Interest Earned from 6/1-6/30 2020
08-03-2020	\$0.01					\$1,970.85		Interest	Interest Earned from 7/1-7/31 2020
08-26-2020			\$42,631.25			\$44,602.10		Transfer In	Rec from Acct.#260948000
09-01-2020					(\$42,631.25)	\$1,970.85	Certificate Investor	Debt Service Payment	For Debt Service Interest Due 9/1/2020
09-01-2020	\$0.04					\$1,970.89		Interest	Interest Earned from 8/1-8/31 2020
10-01-2020	\$0.01					\$1,970.90		Interest	Interest Earned from 9/1-9/30 2020
11-02-2020	\$0.01					\$1,970.91		Interest	Interest From 10/1/20 To 10/31/20
12-01-2020	\$0.01					\$1,970.92		Interest	Interest From 11/1/20 To 11/30/20
01-04-2021	\$0.01					\$1,970.93		Interest	Interest from 12/1/20 to 12/31/20
02-01-2021	\$0.01					\$1,970.94		Interest	Interest From 1/1/21 To 1/31/21
02-22-2021			\$40,631.25			\$42,602.19		Transfer In	Transfer from Special Tax Fund
03-01-2021					(\$40,631.25)	\$1,970.94	Certificate Investor	Debt Service Interest	Debt Service Payment
03-01-2021	\$0.05					\$1,970.99		Interest	Interest From 2/1/21 To 2/28/21
04-01-2021	\$0.01					\$1,971.00		Interest	Interest From 3/1/21 To 3/31/21
05-03-2021	\$0.01					\$1,971.01		Interest	Interest From 4/1/21 To 4/30/21
06-01-2021	\$0.01					\$1,971.02		Interest	Interest From 5/1/21 To 5/31/21
	\$0.19	\$0.00	\$83,262.50	\$0.00	(\$83,262.50)	\$0.19			DATE RANGE BALANCE
Subfund Total	\$4.43	\$959.38	\$170,957.21	\$0.00	(\$169,950.00)	\$1,971.02	Total for 260948001 - Interest Fund		

Subfund: 260948002 - Principal Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$2.08	\$0.00	\$95,000.00	\$0.00	(\$95,000.00)	\$2.08			BEGINNING BALANCE
08-26-2020			\$100,000.00			\$100,002.08		Transfer In	Rec from Acct.#260948000 for Pymt 9/1/2020
09-01-2020					(\$100,000.00)	\$2.08	Certificate Investor	Debt Service Payment	For Debt Service Interest Due 9/1/2020
09-01-2020	\$0.08					\$2.16		Interest	Interest Earned from 8/1-8/31 2020
	\$0.08	\$0.00	\$100,000.00	\$0.00	(\$100,000.00)	\$0.08			DATE RANGE BALANCE
Subfund Total	\$2.16	\$0.00	\$195,000.00	\$0.00	(\$195,000.00)	\$2.16	Total for 260948002 - Principal Fund		

Subfund: 260948003 - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$272.97	\$188,583.16	\$0.00	(\$1,161.85)	\$0.00	\$187,694.28			BEGINNING BALANCE

Subfund: 260948003 - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$0.92					\$187,695.20		Interest	Interest Earned from 6/1-6/30 2020
08-03-2020	\$0.87					\$187,696.07		Interest	Interest Earned from 7/1-7/31 2020
09-01-2020	\$0.79					\$187,696.86		Interest	Interest Earned from 8/1-8/31 2020
10-01-2020	\$0.77					\$187,697.63		Interest	Interest Earned from 9/1-9/30 2020
11-02-2020	\$0.79					\$187,698.42		Interest	Interest From 10/1/20 To 10/31/20
12-01-2020	\$0.77					\$187,699.19		Interest	Interest From 11/1/20 To 11/30/20
01-04-2021	\$0.79					\$187,699.98		Interest	Interest from 12/1/20 to 12/31/20
02-01-2021	\$0.80					\$187,700.78		Interest	Interest From 1/1/21 To 1/31/21
02-23-2021				(\$38.28)		\$187,662.50		Transfer Out	Transfer to Special Tax Fund
03-01-2021	\$0.72					\$187,663.22		Interest	Interest From 2/1/21 To 2/28/21
04-01-2021	\$0.80					\$187,664.02		Interest	Interest From 3/1/21 To 3/31/21
05-03-2021	\$0.77					\$187,664.79		Interest	Interest From 4/1/21 To 4/30/21
06-01-2021	\$0.80					\$187,665.59		Interest	Interest From 5/1/21 To 5/31/21
	\$9.59	\$0.00	\$0.00	(\$38.28)	\$0.00	(\$28.69)			DATE RANGE BALANCE
Subfund Total	\$282.56	\$188,583.16	\$0.00	(\$1,200.13)	\$0.00	\$187,665.59	Total for 260948003 - Reserve Fund		

Subfund: 260948004 - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$26.15	\$19,900.30	\$0.00	\$0.00	(\$2,500.00)	\$17,426.45			BEGINNING BALANCE
07-01-2020	\$0.09					\$17,426.54		Interest	Interest Earned from 6/1-6/30 2020
08-03-2020	\$0.08					\$17,426.62		Interest	Interest Earned from 7/1-7/31 2020
09-01-2020	\$0.07					\$17,426.69		Interest	Interest Earned from 8/1-8/31 2020
10-01-2020	\$0.07					\$17,426.76		Interest	Interest Earned from 9/1-9/30 2020
11-02-2020	\$0.07					\$17,426.83		Interest	Interest From 10/1/20 To 10/31/20
12-01-2020	\$0.07					\$17,426.90		Interest	Interest From 11/1/20 To 11/30/20
01-04-2021	\$0.07					\$17,426.97		Interest	Interest from 12/1/20 to 12/31/20
02-01-2021	\$0.07					\$17,427.04		Interest	Interest From 1/1/21 To 1/31/21
03-01-2021	\$0.07					\$17,427.11		Interest	Interest From 2/1/21 To 2/28/21
04-01-2021	\$0.07					\$17,427.18		Interest	Interest From 3/1/21 To 3/31/21
05-03-2021	\$0.07					\$17,427.25		Interest	Interest From 4/1/21 To 4/30/21
06-01-2021	\$0.07					\$17,427.32		Interest	Interest From 5/1/21 To 5/31/21
	\$0.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.87			DATE RANGE BALANCE

Subfund: 260948004 - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
Subfund Total	\$27.02	\$19,900.30	\$0.00	\$0.00	(\$2,500.00)	\$17,427.32	Total for 260948004 - Administrative Expense Fund		

Subfund: 260948005 - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$275.82	\$189,954.60	\$0.00	\$0.00	\$0.00	\$190,230.42			BEGINNING BALANCE
07-01-2020	\$0.94					\$190,231.36		Interest	Interest Earned from 6/1-6/30 2020
08-03-2020	\$0.88					\$190,232.24		Interest	Interest Earned from 7/1-7/31 2020
09-01-2020	\$0.81					\$190,233.05		Interest	Interest Earned from 8/1-8/31 2020
09-03-2020			\$99,346.47			\$289,579.52		Transfer In	Recd Funds From 260948000
10-01-2020	\$1.16					\$289,580.68		Interest	Interest Earned from 9/1-9/30 2020
11-02-2020	\$1.23					\$289,581.91		Interest	Interest From 10/1/20 To 10/31/20
12-01-2020	\$1.19					\$289,583.10		Interest	Interest From 11/1/20 To 11/30/20
01-04-2021	\$1.23					\$289,584.33		Interest	Interest from 12/1/20 to 12/31/20
02-01-2021	\$1.23					\$289,585.56		Interest	Interest From 1/1/21 To 1/31/21
03-01-2021	\$1.11					\$289,586.67		Interest	Interest From 2/1/21 To 2/28/21
04-01-2021	\$1.23					\$289,587.90		Interest	Interest From 3/1/21 To 3/31/21
05-03-2021	\$1.19					\$289,589.09		Interest	Interest From 4/1/21 To 4/30/21
06-01-2021	\$1.23					\$289,590.32		Interest	Interest From 5/1/21 To 5/31/21
	\$13.43	\$0.00	\$99,346.47	\$0.00	\$0.00	\$99,359.90			DATE RANGE BALANCE
Subfund Total	\$289.25	\$189,954.60	\$99,346.47	\$0.00	\$0.00	\$289,590.32	Total for 260948005 - Surplus Fund		
Fund Total	\$809.92	\$1,054,039.48	\$466,503.81	(\$466,503.81)	(\$367,450.00)	\$687,399.40	Total for CFD No. 2003-1 (2017 Special Tax Refunding Bonds)		
Grand Total	\$809.92	\$1,054,039.48	\$466,503.81	(\$466,503.81)	(\$367,450.00)	\$687,399.40	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2021/2022

Victor Valley Union High School District
Community Facilities District No. 2003-1
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15186-6	156	3094-331-20-0000	\$541.62
15186-6	157	3094-331-21-0000	\$594.72
15186-6	158	3094-331-22-0000	\$541.62
15186-6	159	3094-331-23-0000	\$506.22
15186-6	160	3094-331-24-0000	\$757.58
15186-6	161	3094-331-25-0000	\$541.62
15186-6	162	3094-331-26-0000	\$757.58
15186-6	163	3094-331-27-0000	\$541.62
15186-6	164	3094-342-33-0000	\$506.22
15186-6	165	3094-342-01-0000	\$757.58
15186-6	166	3094-342-02-0000	\$541.62
15186-6	167	3094-342-03-0000	\$594.72
15186-6	168	3094-342-04-0000	\$594.72
15186-6	169	3094-342-05-0000	\$757.58
15186-6	170	3094-342-06-0000	\$541.62
15186-6	171	3094-342-07-0000	\$594.72
15186-6	172	3094-342-08-0000	\$757.58
15186-6	173	3094-342-09-0000	\$541.62
15186-6	174	3094-342-10-0000	\$594.72
15186-6	175	3094-342-11-0000	\$506.22
15186-6	176	3094-342-12-0000	\$541.62
15186-6	177	3094-342-13-0000	\$757.58
15186-6	178	3094-342-14-0000	\$594.72
15186-6	179	3094-342-15-0000	\$757.58
15186-6	180	3094-342-16-0000	\$757.58
15186-6	181	3094-342-17-0000	\$757.58
15186-6	182	3094-342-18-0000	\$594.72
15186-6	183	3094-342-19-0000	\$594.72
15186-6	184	3094-342-20-0000	\$757.58
15186-6	185	3094-342-21-0000	\$594.72
15186-6	186	3094-342-22-0000	\$757.58
15186-6	187	3094-342-23-0000	\$506.22
15186-6	188	3094-331-28-0000	\$541.62
15186-6	189	3094-331-29-0000	\$541.62
15186-6	190	3094-331-30-0000	\$757.58
15186-6	191	3094-331-31-0000	\$506.22
15186-6	192	3094-331-32-0000	\$541.62
15186-6	193	3094-331-33-0000	\$541.62
15186-6	194	3094-331-34-0000	\$757.58
15186-6	195	3094-331-35-0000	\$541.62
15186-6	196	3094-342-24-0000	\$757.58
15186-6	197	3094-342-25-0000	\$541.62

Victor Valley Union High School District
Community Facilities District No. 2003-1
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15186-6	198	3094-342-26-0000	\$757.58
15186-6	199	3094-342-27-0000	\$541.62
15186-6	200	3094-342-28-0000	\$594.72
15186-6	Lot A	3094-342-29-0000	\$0.00
15186-6	Lot B	3094-342-30-0000	\$0.00
15186-6	Lot C	3094-342-31-0000	\$0.00
15186-6	Lot D	3094-342-32-0000	\$0.00
15186-7	202	3094-332-01-0000	\$541.62
15186-7	203	3094-332-02-0000	\$506.22
15186-7	204	3094-332-03-0000	\$506.22
15186-7	205	3094-332-04-0000	\$594.72
15186-7	206	3094-332-05-0000	\$541.62
15186-7	207	3094-332-06-0000	\$757.58
15186-7	208	3094-343-01-0000	\$757.58
15186-7	209	3094-343-02-0000	\$594.72
15186-7	210	3094-343-03-0000	\$757.58
15186-7	211	3094-343-04-0000	\$506.22
15186-7	212	3094-343-05-0000	\$506.22
15186-7	213	3094-344-01-0000	\$506.22
15186-7	214	3094-344-02-0000	\$506.22
15186-7	215	3094-344-03-0000	\$594.72
15186-7	216	3094-344-04-0000	\$506.22
15186-7	217	3094-344-05-0000	\$506.22
15186-7	218	3094-353-01-0000	\$594.72
15186-7	219	3094-353-02-0000	\$506.22
15186-7	220	3094-353-03-0000	\$594.72
15186-7	221	3094-353-04-0000	\$541.62
15186-7	222	3094-353-05-0000	\$541.62
15186-7	223	3094-353-06-0000	\$506.22
15186-7	224	3094-353-07-0000	\$594.72
15186-7	225	3094-353-08-0000	\$541.62
15186-7	226	3094-353-09-0000	\$757.58
15186-7	227	3094-353-10-0000	\$541.62
15186-7	228	3094-353-11-0000	\$594.72
15186-7	229	3094-353-12-0000	\$757.58
15186-7	230	3094-353-13-0000	\$757.58
15186-7	231	3094-353-14-0000	\$541.62
15186-7	232	3094-344-06-0000	\$757.58
15186-7	233	3094-344-07-0000	\$594.72
15186-7	234	3094-344-08-0000	\$506.22
15186-7	235	3094-344-09-0000	\$757.58
15186-7	236	3094-343-06-0000	\$594.72

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
15186-7	237	3094-343-07-0000	\$757.58
15186-7	238	3094-343-08-0000	\$757.58
15186-7	239	3094-343-09-0000	\$541.62
15186-7	240	3094-332-07-0000	\$757.58
15186-7	241	3094-332-08-0000	\$757.58
15186-7	Lot B	3094-353-15-0000	\$0.00
15186-7	Lot F	3094-331-58-0000	\$0.00
15186-7	Lot G	3094-331-39-0000	\$0.00
15186-7	Lot H	3094-331-40-0000	\$0.00
15186-7	Ptr. Lot A	3094-332-09-0000	\$0.00
16574-1	1	3094-711-01-0000	\$566.40
16574-1	2	3094-711-02-0000	\$782.36
16574-1	3	3094-711-03-0000	\$654.92
16574-1	4	3094-711-04-0000	\$782.36
16574-1	5	3094-711-05-0000	\$615.96
16574-1	6	3094-711-06-0000	\$566.40
16574-1	7	3094-711-07-0000	\$654.92
16574-1	8	3094-711-08-0000	\$782.36
16574-1	9	3094-711-09-0000	\$615.96
16574-1	10	3094-711-10-0000	\$782.36
16574-1	11	3094-711-11-0000	\$782.36
16574-1	12	3094-711-12-0000	\$654.92
16574-1	13	3094-711-13-0000	\$615.96
16574-1	14	3094-711-14-0000	\$654.92
16574-1	15	3094-711-15-0000	\$615.96
16574-1	16	3094-711-16-0000	\$782.36
16574-1	17	3094-711-17-0000	\$654.92
16574-1	18	3094-711-18-0000	\$654.92
16574-1	19	3094-711-19-0000	\$782.36
16574-1	20	3094-711-20-0000	\$654.92
16574-1	21	3094-711-21-0000	\$615.96
16574-1	22	3094-711-22-0000	\$566.40
16574-1	23	3094-711-23-0000	\$782.36
16574-1	24	3094-711-24-0000	\$615.96
16574-1	25	3094-711-25-0000	\$566.40
16574-1	26	3094-711-26-0000	\$615.96
16574-1	27	3094-711-27-0000	\$782.36
16574-1	28	3094-711-28-0000	\$615.96
16574-1	29	3094-711-29-0000	\$615.96
16574-1	30	3094-711-30-0000	\$782.36
16574-1	31	3094-711-31-0000	\$782.36
16574-1	32	3094-711-32-0000	\$654.92

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16574-1	33	3094-711-33-0000	\$615.96
16574-1	34	3094-711-34-0000	\$782.36
16574-1	35	3094-711-35-0000	\$654.92
16574-1	Lot A	3094-711-36-0000	\$0.00
16574-1	Lot B	3094-711-37-0000	\$0.00
16574-1	Lot C	3094-711-38-0000	\$0.00
16574-1	Lot P	3094-711-39-0000	\$0.00
16574-2	36	3094-711-40-0000	\$566.40
16574-2	37	3094-711-41-0000	\$782.36
16574-2	38	3094-711-42-0000	\$654.92
16574-2	39	3094-711-43-0000	\$615.96
16574-2	40	3094-711-44-0000	\$782.36
16574-2	41	3094-711-45-0000	\$615.96
16574-2	42	3094-711-46-0000	\$782.36
16574-2	43	3094-711-47-0000	\$615.96
16574-2	44	3094-711-48-0000	\$654.92
16574-2	45	3094-711-49-0000	\$566.40
16574-2	46	3094-711-50-0000	\$782.36
16574-2	47	3094-711-51-0000	\$654.92
16574-2	48	3094-711-52-0000	\$615.96
16574-2	49	3094-091-06-0000	\$782.36
16574-2	50	3094-091-07-0000	\$654.92
16574-2	51	3094-091-08-0000	\$654.92
16574-2	52	3094-091-09-0000	\$615.96
16574-2	53	3094-091-10-0000	\$782.36
16574-2	54	3094-091-11-0000	\$566.40
16574-2	55	3094-091-12-0000	\$782.36
16574-2	56	3094-091-13-0000	\$782.36
16574-2	57	3094-091-14-0000	\$654.92
16574-2	58	3094-091-15-0000	\$782.36
16574-2	59	3094-091-16-0000	\$782.36
16574-2	60	3094-091-17-0000	\$615.96
16574-2	61	3094-091-18-0000	\$782.36
16574-2	62	3094-091-19-0000	\$782.36
16574-2	63	3094-091-20-0000	\$566.40
16574-2	64	3094-091-21-0000	\$615.96
16574-2	65	3094-091-22-0000	\$566.40
16574-2	66	3094-091-23-0000	\$782.36
16574-2	67	3094-091-24-0000	\$782.36
16574-2	68	3094-091-25-0000	\$782.36
16574-2	69	3094-091-26-0000	\$782.36
16574-2	70	3094-091-27-0000	\$615.96

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16574-2	71	3094-091-28-0000	\$782.36
16574-2	72	3094-091-29-0000	\$782.36
16574-2	73	3094-091-30-0000	\$615.96
16574-2	74	3094-091-31-0000	\$782.36
16574-2	75	3094-091-32-0000	\$782.36
16574-2	76	3094-091-33-0000	\$654.92
16574-2	77	3094-711-53-0000	\$654.92
16574-2	78	3094-711-54-0000	\$615.96
16574-2	79	3094-711-55-0000	\$782.36
16574-2	80	3094-711-56-0000	\$654.92
16574-2	81	3094-711-57-0000	\$566.40
16574-2	82	3094-711-58-0000	\$782.36
16574-2	83	3094-711-59-0000	\$654.92
16574-2	84	3094-711-60-0000	\$615.96
16574-2	85	3094-711-61-0000	\$782.36
16574-2	86	3094-711-62-0000	\$654.92
16574-2	87	3094-711-63-0000	\$782.36
16574-2	88	3094-711-64-0000	\$654.92
16574-2	89	3094-711-65-0000	\$615.96
16574-2	90	3094-711-66-0000	\$615.96
16574-2	Lot D	3094-711-67-0000	\$0.00
16574-2	Lot E	3094-711-68-0000	\$0.00
16574-2	Lot F	3094-091-34-0000	\$0.00
16574-3	91	3094-101-06-0000	\$782.36
16574-3	92	3094-101-07-0000	\$782.36
16574-3	93	3094-101-08-0000	\$654.92
16574-3	94	3094-101-09-0000	\$782.36
16574-3	95	3094-101-10-0000	\$782.36
16574-3	96	3094-101-11-0000	\$615.96
16574-3	97	3094-101-12-0000	\$782.36
16574-3	98	3094-101-13-0000	\$615.96
16574-3	99	3094-101-14-0000	\$782.36
16574-3	100	3094-101-15-0000	\$566.40
16574-3	101	3094-101-16-0000	\$782.36
16574-3	102	3094-101-17-0000	\$782.36
16574-3	103	3094-101-18-0000	\$654.92
16574-3	104	3094-101-19-0000	\$615.96
16574-3	105	3094-101-20-0000	\$782.36
16574-3	106	3094-101-21-0000	\$654.92
16574-3	107	3094-101-22-0000	\$782.36
16574-3	108	3094-101-23-0000	\$782.36
16574-3	109	3094-101-24-0000	\$782.36

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16574-3	110	3094-101-25-0000	\$615.96
16574-3	111	3094-101-26-0000	\$782.36
16574-3	112	3094-101-27-0000	\$615.96
16574-3	113	3094-101-28-0000	\$782.36
16574-3	114	3094-101-29-0000	\$566.40
16574-3	115	3094-101-30-0000	\$566.40
16574-3	116	3094-101-31-0000	\$615.96
16574-3	117	3094-101-32-0000	\$615.96
16574-3	118	3094-101-33-0000	\$654.92
16574-3	119	3094-101-34-0000	\$566.40
16574-3	120	3094-101-35-0000	\$782.36
16574-3	121	3094-101-36-0000	\$782.36
16574-3	122	3094-101-37-0000	\$615.96
16574-3	123	3094-101-38-0000	\$615.96
16574-3	124	3094-101-39-0000	\$782.36
16574-3	125	3094-101-40-0000	\$615.96
16574-3	126	3094-101-41-0000	\$782.36
16574-3	127	3094-101-42-0000	\$654.92
16574-3	128	3094-101-43-0000	\$782.36
16574-3	129	3094-101-44-0000	\$654.92
16574-3	130	3094-101-45-0000	\$782.36
16574-3	131	3094-101-46-0000	\$782.36
16574-3	132	3094-101-47-0000	\$615.96
16574-3	133	3094-101-48-0000	\$615.96
16574-3	134	3094-101-49-0000	\$654.92
16574-3	135	3094-101-50-0000	\$566.40
16574-3	136	3094-101-51-0000	\$566.40
16574-3	137	3094-101-52-0000	\$654.92
16574-3	138	3094-101-53-0000	\$615.96
16574-3	139	3094-101-54-0000	\$654.92
16574-3	140	3094-101-55-0000	\$615.96
16574-3	141	3094-101-56-0000	\$654.92
16574-3	142	3094-101-57-0000	\$782.36
16574-3	143	3094-101-58-0000	\$615.96
16574-3	144	3094-101-59-0000	\$782.36
16574-3	145	3094-101-60-0000	\$615.96
16574-3	146	3094-101-61-0000	\$782.36
16574-3	147	3094-101-62-0000	\$566.40
16574-3	Lot G	3094-101-63-0000	\$0.00
16574-3	Lot H	3094-101-64-0000	\$0.00
16574-3	Lot I	3094-101-65-0000	\$0.00
16574-3	Lot J	3094-101-66-0000	\$0.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16574-4	148	3094-121-04-0000	\$566.40
16574-4	149	3094-121-05-0000	\$615.96
16574-4	150	3094-121-06-0000	\$566.40
16574-4	151	3094-121-07-0000	\$615.96
16574-4	152	3094-121-08-0000	\$615.96
16574-4	153	3094-121-09-0000	\$566.40
16574-4	154	3094-121-10-0000	\$654.92
16574-4	155	3094-121-11-0000	\$615.96
16574-4	156	3094-121-12-0000	\$566.40
16574-4	157	3094-121-13-0000	\$654.92
16574-4	158	3094-121-14-0000	\$615.96
16574-4	159	3094-121-15-0000	\$782.36
16574-4	160	3094-121-16-0000	\$782.36
16574-4	161	3094-121-17-0000	\$654.92
16574-4	162	3094-121-18-0000	\$654.92
16574-4	163	3094-121-19-0000	\$615.96
16574-4	164	3094-121-20-0000	\$654.92
16574-4	165	3094-121-21-0000	\$615.96
16574-4	166	3094-121-22-0000	\$654.92
16574-4	167	3094-121-23-0000	\$782.36
16574-4	168	3094-121-24-0000	\$615.96
16574-4	169	3094-121-25-0000	\$654.92
16574-4	170	3094-121-26-0000	\$782.36
16574-4	171	3094-121-27-0000	\$654.92
16574-4	172	3094-121-28-0000	\$654.92
16574-4	173	3094-111-03-0000	\$782.36
16574-4	174	3094-111-04-0000	\$654.92
16574-4	175	3094-111-05-0000	\$566.40
16574-4	176	3094-111-06-0000	\$782.36
16574-4	177	3094-111-07-0000	\$654.92
16574-4	178	3094-111-08-0000	\$654.92
16574-4	179	3094-111-09-0000	\$566.40
16574-4	180	3094-111-10-0000	\$654.92
16574-4	181	3094-111-11-0000	\$782.36
16574-4	182	3094-111-12-0000	\$654.92
16574-4	183	3094-111-13-0000	\$615.96
16574-4	184	3094-111-14-0000	\$615.96
16574-4	185	3094-111-15-0000	\$782.36
16574-4	186	3094-111-16-0000	\$782.36
16574-4	187	3094-111-17-0000	\$654.92
16574-4	188	3094-111-18-0000	\$782.36
16574-4	189	3094-111-19-0000	\$654.92

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16574-4	190	3094-111-20-0000	\$782.36
16574-4	191	3094-111-21-0000	\$615.96
16574-4	192	3094-111-22-0000	\$615.96
16574-4	193	3094-111-23-0000	\$654.92
16574-4	194	3094-111-24-0000	\$654.92
16574-4	195	3094-111-25-0000	\$782.36
16574-4	196	3094-111-26-0000	\$615.96
16574-4	197	3094-111-27-0000	\$782.36
16574-4	198	3094-111-28-0000	\$654.92
16574-4	199	3094-111-29-0000	\$615.96
16574-4	200	3094-111-30-0000	\$654.92
16574-4	201	3094-111-31-0000	\$615.96
16574-4	202	3094-111-32-0000	\$654.92
16574-4	203	3094-111-33-0000	\$782.36
16574-4	204	3094-111-34-0000	\$782.36
16574-4	205	3094-111-35-0000	\$566.40
16574-4	206	3094-111-36-0000	\$615.96
16574-4	207	3094-111-37-0000	\$782.36
16574-4	208	3094-111-38-0000	\$782.36
16574-4	209	3094-111-39-0000	\$566.40
16574-4	210	3094-121-29-0000	\$566.40
16574-4	211	3094-121-30-0000	\$615.96
16574-4	212	3094-121-31-0000	\$615.96
16574-4	213	3094-121-32-0000	\$782.36
16574-4	214	3094-121-33-0000	\$566.40
16574-4	Lot K	3094-121-34-0000	\$0.00
16574-4	Lot L	3094-121-35-0000	\$0.00
16574-4	Lot M	3094-121-36-0000	\$0.00
16574-4	Lot N	3094-121-37-0000	\$0.00
16574-5	215	3094-112-01-0000	\$615.96
16574-5	216	3094-112-02-0000	\$566.40
16574-5	217	3094-112-03-0000	\$782.36
16574-5	218	3094-112-04-0000	\$566.40
16574-5	219	3094-112-05-0000	\$782.36
16574-5	220	3094-112-06-0000	\$782.36
16574-5	221	3094-112-07-0000	\$566.40
16574-5	222	3094-112-08-0000	\$566.40
16574-5	223	3094-112-09-0000	\$615.96
16574-5	224	3094-112-10-0000	\$782.36
16574-5	225	3094-112-11-0000	\$654.92
16574-5	226	3094-112-12-0000	\$782.36
16574-5	227	3094-112-13-0000	\$782.36

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16574-5	228	3094-112-14-0000	\$654.92
16574-5	229	3094-112-15-0000	\$615.96
16574-5	230	3094-112-16-0000	\$782.36
16574-5	231	3094-112-17-0000	\$782.36
16574-5	232	3094-112-18-0000	\$782.36
16574-5	233	3094-112-19-0000	\$654.92
16574-5	234	3094-112-20-0000	\$654.92
16574-5	235	3094-112-21-0000	\$782.36
16574-5	236	3094-112-22-0000	\$615.96
16574-5	237	3094-112-23-0000	\$654.92
16574-5	238	3094-112-24-0000	\$654.92
16574-5	239	3094-112-25-0000	\$654.92
16574-5	240	3094-112-26-0000	\$782.36
16574-5	241	3094-112-27-0000	\$615.96
16574-5	242	3094-112-28-0000	\$654.92
16574-5	243	3094-112-29-0000	\$782.36
16574-5	244	3094-112-30-0000	\$654.92
16574-5	245	3094-112-31-0000	\$615.96
16574-5	246	3094-112-32-0000	\$615.96
16574-5	247	3094-112-33-0000	\$654.92
16574-5	248	3094-112-34-0000	\$615.96
16574-5	249	3094-112-35-0000	\$782.36
16574-5	250	3094-112-36-0000	\$615.96
16574-5	251	3094-112-37-0000	\$654.92
16574-5	252	3094-112-38-0000	\$654.92
16574-5	253	3094-112-39-0000	\$782.36
16574-5	254	3094-112-40-0000	\$654.92
16574-5	255	3094-112-41-0000	\$782.36
16574-5	256	3094-112-42-0000	\$654.92
16574-5	257	3094-112-43-0000	\$654.92
16574-5	258	3094-112-44-0000	\$782.36
16574-5	259	3094-112-45-0000	\$615.96
16574-5	260	3094-112-46-0000	\$654.92
16574-5	261	3094-112-47-0000	\$782.36
16574-5	262	3094-112-48-0000	\$654.92
16574-5	263	3094-112-49-0000	\$782.36
16574-5	264	3094-112-50-0000	\$654.92
16574-5	265	3094-112-51-0000	\$782.36
16574-5	266	3094-112-52-0000	\$654.92
16574-5	267	3094-112-53-0000	\$782.36
16574-5	Lot O	3094-112-54-0000	\$0.00
16713	1	3094-331-42-0000	\$594.72

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16713	2	3094-331-43-0000	\$757.58
16713	3	3094-331-44-0000	\$541.62
16713	4	3094-331-45-0000	\$757.58
16713	5	3094-331-46-0000	\$541.62
16713	6	3094-331-47-0000	\$757.58
16713	7	3094-331-48-0000	\$757.58
16713	8	3094-331-49-0000	\$757.58
16713	9	3094-331-50-0000	\$757.58
16713	10	3094-331-51-0000	\$594.72
16713	11	3094-331-52-0000	\$757.58
16713	12	3094-331-53-0000	\$757.58
16713	13	3094-331-54-0000	\$594.72
16713	14	3094-331-55-0000	\$757.58
16713	15	3094-331-56-0000	\$757.58
16713	16	3094-331-57-0000	\$594.72

Total Parcels	393
Total Taxable Parcels	368
Total Assigned Special Tax	\$245,347.36