



Community Facilities District No. 2007-1 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. 2007-1 (“CFD No. 2007-1”) 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. 2007-1 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. 2007-1 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 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 Indenture, dated February 1, 2013 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. 2007-1 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. 2007-1.

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. 2007-1 for Fiscal Year 2020/2021.

Section V – Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 2007-1 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. 2007-1.

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 Minimum Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2007-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2007-1 is located in the westerly side of the City of Victorville ("City"). This area is about 1 mile east of US Route 395 and about 1 mile north of State Route 18. Specifically, the development is bordered by Topaz Road to the west, Diamond Road to the east, Mojave Drive to the north and Hook Boulevard to the south.. For reference, the boundary map of CFD No. 2007-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2007-1 was formed and established by the School District on July 19, 2007, 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. 2007-1, and a landowner election at which the qualified electors of CFD No. 2007-1 authorized CFD No. 2007-1 to incur bonded indebtedness in an amount not to exceed \$3,500,000 and approved the levy of Annual Special Taxes.

CFD No. 2007-1 was also formed in connection with a School Facilities Mitigation Agreement (the "Agreement") approved on June 14, 2007, by and between the Victor Valley Union High School District ("District") and Western Pacific Housing, Inc. ("Developer"). Annexation No. 1 of CFD No. 2007-1 was also formed in connection with a School Facilities Mitigation Agreement, by and between the Victor Valley Union High School District ("District") and Century Crowell Santa Rosa, LLC, a California limited liability company. CFD No. 2007-1 was formed to provide a means of mitigating the impact of new residential development occurring within the boundaries of the School District on the demand for school facilities.

The table below provides information related to the formation of CFD No. 2007-1.

**Board Actions Related to
Formation of CFD No. 2007-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	June 14, 2007	07-49
Resolution of Formation	July 19, 2007	08-04
Resolution Calling Election	July 19, 2007	08-07
Resolution of Intent to Annex	February 7, 2008	08-16
Resolution of Issuance	February 7, 2013	13-31

A Notice of Special Tax Lien was recorded in the real property records of the County on July 25, 2007, as Document No. 2007-0435816 on all property within CFD No. 2007-1. The Special Tax Lien was amended to include Annexation No. 1 by the Amendment to the Notice of Special Tax Lien, recorded in the real property records of the County on April 24, 2008, as Document No. 2008-0184245.

C. Bonds

Series 2013 Special Tax Bonds

On March 6, 2013, the Series 2013 Special Tax Bonds of the Victor Valley Union High School District Community Facilities District No. 2007-1 (“2013 Bonds”) were issued in the amount of \$3,325,000. The 2013 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated February 1, 2013, and the Act. The 2013 Bonds were issued for the purposes of (i) refinancing the design, acquisition, construction, equipping, and furnishing of the Project through the prepayment of a portion of the Victor Valley Union High School District General Obligation Bond Anticipation Notes, 2008 Election, Series B; (ii) making a deposit to the Reserve Fund; and (iii) paying the costs of issuance of the 2013 Bonds. For more information regarding the use of the 2013 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

The 2013 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 2007-1 according to the RMA. A copy of the debt service schedule of the 2013 Bonds is included as Exhibit D.

II. Fiscal Year 2020/2021 Annual Special Tax

Each Fiscal Year, CFD No. 2007-1 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	Total Assigned Annual Special Taxes
1	< 2,400 Sq. Ft.	103 Units	\$895.34 Per Unit	\$92,220.02
2	2,400 Sq. Ft. to 2,700 Sq. Ft.	54 Units	\$983.90 Per Unit	53,130.60
3	2,701 Sq. Ft. to 3,000 Sq. Ft.	47 Units	\$1,028.80 Per Unit	48,353.60
4	3,001 Sq. Ft. to 3,300 Sq. Ft.	12 Units	\$1,143.78 Per Unit	13,725.36
5	> 3,300 Sq. Ft.	31 Units	\$1,227.12 Per Unit	38,040.72
<i>Developed Property</i>		<i>247 Units</i>	<i>NA</i>	<i>\$245,470.30</i>
<i>Undeveloped Property</i>		<i>7.25 Acres</i>	<i>\$0.00 Per Acre</i>	<i>0.00</i>
Total		247 Units		\$245,470.30

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2007-1, 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 Indenture and the current delinquency rates, one (1) 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. 2007-1 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	247	\$222,329.98	\$221,812.01	1	\$517.97	0.23%	\$0.00	0.00%
2016/2017	247	226,776.46	224,739.39	3	2,037.07	0.90%	566.83	0.25%
2017/2018	247	231,312.50	226,921.13	5	4,391.37	1.90%	1,156.34	0.50%
2018/2019	247	235,936.54	233,672.93	3	2,263.61	0.96%	1,179.46	0.50%
2019/2020	247	240,655.82	238,070.67	4	2,585.15	1.07%	1,641.95	0.68%
2020/2021	247	245,470.30	242,408.22	5	3,062.08	1.25%	3,062.08	1.25%

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 2013 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2007-1.

A. Trustee Accounts

Funds and accounts associated with the 2013 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the Fiscal Agent Agreement, dated February 1, 2013, between the School District and the Fiscal Agent and executed in association with the 2013 Bonds.

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
Special Tax Fund	203074000	\$374,667.75
Redemption Fund	203074003	375.59
Reserve Fund	203074004	299,255.90
Administrative Expense Fund	203074005	22,358.59
Total		\$696,657.83

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2007-1 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. 2007-1 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	245,767.91
Investment Earnings	37.33
Total	\$245,805.24
Uses	
Interest Payments	(\$154,142.50)
Principal Payments	(35,000.00)
Authorized Facilities	0.00
Administrative Expenses	0.00
Total	(\$189,142.50)

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

The types of public facilities which are to be provided for and financed by the Community Facilities District (the “Facilities”) are:

- (a) Public school facilities;
- (b) Acquisition of land, rights-of-way and easements necessary for the school facilities specified in paragraph (a) above; and
- (c) 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 facilities.

The Facilities, when constructed and acquired by the Community Facilities District with the proceeds of the sale of the bonds thereof, will be shared by the Community Facilities District and the territory proposed to be

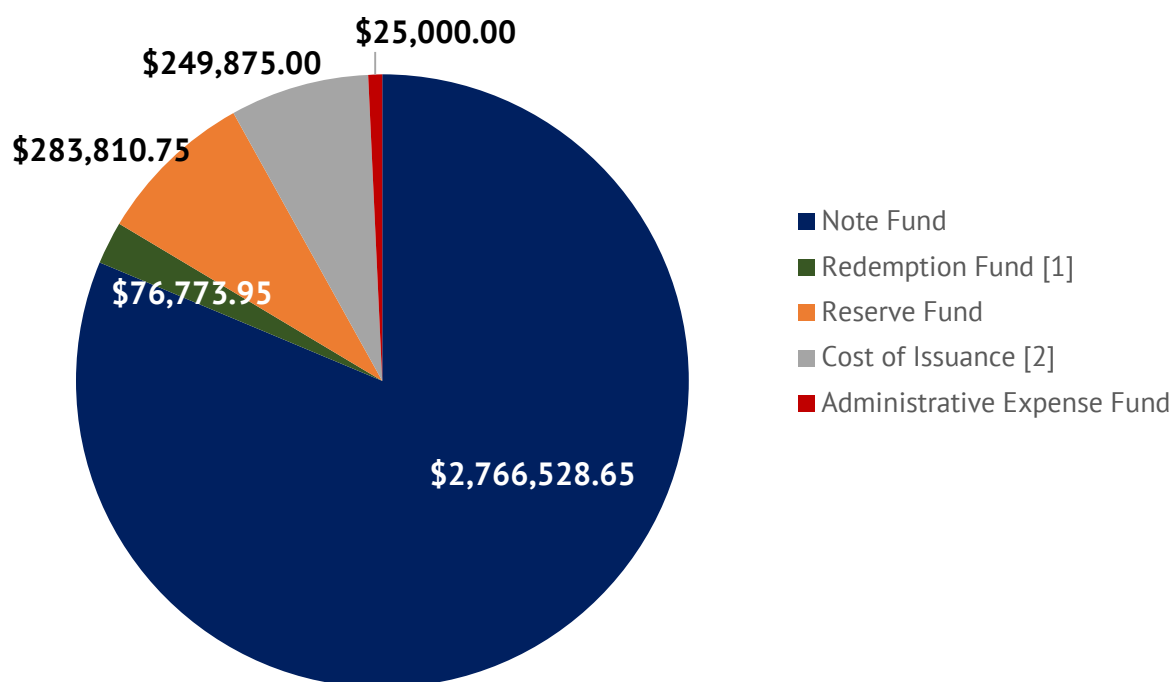
annexed thereto on an equal basis with all residents and landowners within the Community Facilities District, including the territory proposed to be annexed thereto, having equal access to the Facilities.

B. Series 2013 Special Tax Bonds

1. Bond Proceeds

In accordance with the Fiscal Agent Agreement for the Series 2013 Special Tax Bonds, the total bond proceeds of \$3,325,000 were deposited into the funds and accounts as shown in the graph below. The total of the graph below includes \$76,773.95 of Special Taxes on hand and \$214.40 in Net Original Issue Premium.

Series 2013 Special Tax Bond Proceeds



[1] For payment of interest on the 2013 Bonds on September 1, 2013

[2] Including Underwriter's discount, costs of printing, fees of Bond Counsel, the Financial Advisor, the Fiscal Agent, the Special Tax Consultant and miscellaneous other costs of issuance.

2. Construction Funds and Accounts

There are no construction accounts established by CFD No. 2007-1. The proceeds of the Bonds were used to refinance the design, acquisition, construction, equipping and furnishing of the Authorized Facilities through the prepayment of a portion of the General Obligation Bond Anticipation Notes, Series B.

C. Special Taxes

CFD No. 2007-1 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. 2007-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2013 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	\$3,240,015.87	
Previously Expended	(2,923,488.29)	
Balance as of June 30, 2020		\$316,527.58
Accruals		\$247,282.67
Investment Earnings	\$17.34	
Special Tax Deposits	245,767.91	
Transfer from Reserve Fund	1,497.42	
Expenditures		(\$189,142.50)
Transfer to Redemption Fund	(\$189,142.50)	
Balance as of June 30, 2021		\$374,667.75

V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 2007-1 based on the financial obligations for Fiscal Year 2021/2022.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2007-1 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 2013 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2007-1. The table on the following page shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2021/2022.

Minimum Annual Special Tax Requirement for CFD No. 2007-1

Fiscal Year 2020/2021 Remaining Sources		\$375,043.34
Balance of Special Tax Fund	\$374,667.75	
Balance of Redemption Fund Fund	375.59	
Anticipated Special Taxes	0.00	
Fiscal Year 2020/2021 Remaining Obligations		(\$375,043.34)
September 1, 2021 Interest Payment	(\$76,765.00)	
September 1, 2021 Principal Payment	(40,000.00)	
Direct Construction of Authorized Facilities	(258,278.34)	
Fiscal Year 2020/2021 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2021/2022 Obligations		(\$250,380.48)
Administrative Expense Budget	(\$29,291.48)	
Anticipated Special Tax Delinquencies ^[1]	(3,123.33)	
March 1, 2022 Interest Payment	(76,025.00)	
September 1, 2022 Interest Payment	(76,025.00)	
September 1, 2022 Principal Payment	(45,000.00)	
Direct Construction of Authorized Facilities	(20,915.67)	
Fiscal Year 2021/2022 Minimum Annual Special Tax Requirement		\$250,380.48

[1] Assumes the Year End Fiscal Year 2020/2021 delinquency rate of 1.25%.

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	\$7,217.38
Consultant/Trustee Expenses	17,000.00
County Tax Collection Fees	74.10
Contingency for Legal	5,000.00
Total Expenses	\$29,291.48

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2007-1 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. 2007-1.

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 a period of thirty-five (35) Fiscal Years after the issuance of the last series of special tax bonds, however, Special Taxes shall not be levied after Fiscal Year 2047/2048. 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
2007/2008	Residential Property	33
2008/2009	Residential Property	64
2009/2010	Residential Property	50
2010/2011	Residential Property	43
2011/2012	Residential Property	57
Total		247

Building Permits have been issued for 247 Units by the City within CFD No. 2007-1. According to the San Bernardino County Assessor, 7.25 acres zoned for residential development within CFD No. 2007-1 have not issued building permits. The table below summarizes the Special Tax classification for the Units within CFD No. 2007-1.

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

Tax Class	Land Use	Number of Units/Acres
1	Residential Property	103 Units
2	Residential Property	54 Units
3	Residential Property	47 Units
4	Residential Property	12 Units
5	Residential Property	31 Units
<i>Subtotal Residential Property</i>		<i>247 Units</i>
NA	Undeveloped Property	7.25 Acres
<i>Subtotal Undeveloped Property</i>		<i>7.25 Acres</i>
Total		247 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 Minimum Annual Special Tax Requirement.

Based on the Minimum Annual Special Tax Requirement listed in Section V, CFD No. 2007-1 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. 2007-1 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	Total Assigned Annual Special Taxes
1	< 2,400 Sq. Ft.	103 Units	\$913.26 Per Unit	\$94,065.78
2	2,400 Sq. Ft. to 2,700 Sq. Ft.	54 Units	\$1,003.58 Per Unit	54,193.32
3	2,701 Sq. Ft. to 3,000 Sq. Ft.	47 Units	\$1,049.38 Per Unit	49,320.86
4	3,001 Sq. Ft. to 3,300 Sq. Ft.	12 Units	\$1,166.64 Per Unit	13,999.68
5	> 3,300 Sq. Ft.	31 Units	\$1,251.64 Per Unit	38,800.84
<i>Developed Property</i>		<i>247 Units</i>	<i>NA</i>	<i>\$250,380.48</i>
<i>Undeveloped Property</i>		<i>7.25 Acres</i>	<i>\$0.00 Per Acre</i>	<i>0.00</i>
Total		247 Units		\$250,380.48

https://calschools.sharepoint.com/cfs/unregulated/victor_valley/developer_revenue/cfd_admin/cfd_no_2007-1/fy20212022_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

Rate and Method of Apportionment of Community Facilities District No. 2007-1 Of Victor Valley Union High School District

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") of Community Facilities District No. 2007-1 ("CFD No. 2007-1") of the Victor Valley Union High School District ("School District"). An Annual Special Tax shall be levied on and collected on Taxable Property (defined below) located within the boundaries of CFD No. 2007-1 each Fiscal Year in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 2007-1, 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

For purposes of this Rate and Method of Apportionment the terms hereinafter set forth have the following meanings:

"Acreage" means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

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

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2007-1 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2007-1, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2007-1.

"Annual Special Tax" means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2007-1.

"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.

"Assigned Annual Special Tax" means the Special Tax of that name described in Section D.

"Backup Annual Special Tax" means the Special Tax of that name described in Section E.

"Board" means the Board of Trustees of Victor Valley Union High School District, or its designee, in certain cases acting as the legislative body of CFD No. 2007-1.

"Bond Index" means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 year with an average rating equivalent to Moody's A1 and/or S&P's A+, as reasonably determined by the Board.

"Bond Yield" means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage Certificate or other similar bond issuance document.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

"Building Permit" means a permit for the construction of one or more Units issued by the City, or another public agency in the event the City no longer issues said permits for the construction of Units within CFD No. 2007-1. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation or commercial/industrial use.

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

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

"City" means the City of Victorville.

"County" means the County of San Bernardino.

"Developed Property" means all Assessor's Parcels of Taxable Property for which Building Permits were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes in Section K each Fiscal Year as determined May 1 of the previous Fiscal Year.

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

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

"Homeowner" means any owner of a completed Unit constructed and sold within CFD No. 2007-1.

"Lot" means an individual legal lot created by a Final Subdivision Map for which a Building Permit for residential construction has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by such a Final Subdivision Map upon which condominium units are entitled to be developed but for which a condominium plan has not been recorded, the number of Lots allocable to such legal lot for purposes of calculating the Backup Special Tax applicable to such Final Subdivision Map shall equal the number of condominium units which are permitted to be constructed on such legal lot as shown on such Final Subdivision Map.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, that can be levied by CFD No. 2007-1 in any Fiscal Year on any Assessor's Parcel.

"Minimum Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay: (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of CFD No. 2007-1, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, less (v) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax Requirement, the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

"Minimum Taxable Acreage" means the applicable Acreage listed in Table 3 set forth in Section K.

"Net Taxable Acreage" means the total Acreage of all Taxable Property expected to exist in CFD No. 2007-1 after all Final Subdivision Maps are recorded.

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

"Prepayment Administrative Fees" means any fees or expenses of the School District or CFD No. 2007-1 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

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

"Prepayment Zone" means the areas identified as a Prepayment Zone of CFD No. 2007-1 as in this Section of this Rate and Method of Apportionment.

"Prepayment Zone 1" means Lots 147-155 and 194-247 located in Tract 17157.

"Prepayment Zone 2" means Lots 19-49, 111-126, and 156-167 located in Tract 17157.

"Prepayment Zone 3" means Lots 50-59, 95-110, 127-146, and 168-182 located in Tract 17157.

"Prepayment Zone 4" means Lots 1-18, 60-94, and 183-193 located in Tract 17157.

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section J, but not to exceed thirty-five (35) Fiscal Years. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) most recently published Bond Index prior to Bond issuance.

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

"Reserve Fund Credit" means an amount equal to the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is under funded at the time of the prepayment no Reserve Fund Credit shall be given.

"Special Tax(es)" means any of the special taxes authorized to be levied by CFD No. 2007-1 pursuant to the Act.

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

"Tract 17157" means Tract Map No. 17157 recorded in the office of the Recorder of the County of San Bernardino, State of California on January 25, 2007 as document number 2007-0050415 in Book 325 of tract maps at pages 61-68.

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

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

Section B

Classification of Assessor's Parcels

For each Fiscal Year, beginning with Fiscal Year 2007/2008, each Assessor's Parcel within CFD No. 2007-1 shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Developed Property shall be further classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the Minimum Taxable Acreage as determined pursuant to Section K.

Section C

Maximum Special Taxes

1. Developed Property

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

2. Undeveloped Property

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

Section D

Assigned Annual Special Taxes

1. Developed Property

The Assigned Annual Special Tax for an Assessor's Parcel of Developed Property in Fiscal Year 2007/2008 shall be determined by reference to Table 1, subject to increases as described below.

Table 1

**Assigned Annual Special Tax for
Developed Property
Fiscal Year 2007/2008**

Building Square Footage	Assigned Annual Special Tax
< 2,400	\$692.14 per Unit
2,400 – 2,700	\$760.59 per Unit
2,701 – 3,000	\$795.29 per Unit
3,001 – 3,300	\$884.18 per Unit
> 3,300	\$948.60 per Unit

Each July 1, commencing July 1, 2008, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

2. Undeveloped Property

The Assigned Annual Special Tax per Acre for an Assessor's Parcel of Undeveloped Property each Fiscal Year shall be the amount determined by reference to Table 2.

Table 2

**Assigned Annual Special Tax for
Undeveloped Property
Fiscal Year 2007/2008**

Assigned Annual Special Tax
\$4,961.35 per Acre

Each July 1, commencing July 1, 2008, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**Section E
Backup Annual Special Taxes**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Subdivision Map in Fiscal Year 2007/2008 or such later Fiscal Year in which such Final Subdivision Map is created shall be the rate per Lot calculated according to the following formula:

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

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot
- U = Assigned Annual Special Tax per acre of Acreage for Undeveloped Property in the Fiscal Year which the calculation is performed
- A = Acreage of Taxable Property in such Final Subdivision Map at time of calculation, as determined by the Board pursuant to Section K
- L = Lots in the Final Subdivision Map at the time of calculation.

Each July 1, commencing the July 1 first following the initial calculation of the Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property with a Final Subdivision Map, the Backup Annual Special Tax for each Lot within such Final Subdivision Map shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

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

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified area in the Final Subdivision Map prior to the change or modification in the current Fiscal Year.
2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified area in the Final Subdivision Map, as reasonably determined by the Board.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified area of the Final Subdivision Map. Each July 1, commencing the July 1 first following the change or modification to the Final Subdivision Map the amount determined by this Section shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

Section F

Method of Apportionment of the Annual Special Tax

Commencing Fiscal Year 2007/2008, and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

- Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.
- Step Two: If the amount collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Undeveloped Property up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.
- Step Three: If the sum of the amounts collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Developed Property up to the Maximum Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

Section G

Prepayment of Annual Special Taxes

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property, or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued, may be prepaid in full 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. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2007-1 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 of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

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

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, 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. 2007-1 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 H

Partial Prepayment of Annual Special Taxes

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

1. Partial Prepayment Times and Conditions

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

2. Partial Prepayment Amount

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

$$PP = P_G \times F$$

The terms above have the following meanings:

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

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2007-1 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 Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

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

Section I Excess Assigned Annual Special Taxes

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, pursuant to Step 1 of Section F, exceeds the Minimum Annual Special Tax Requirement, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the Act, CFD No. 2007-1 proceedings, and other applicable laws as determined by the Board.

Section J Termination of Special Tax

Annual Special Taxes shall be levied for a period of thirty-five (35) Fiscal Years after the last series of Bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2047/2048.

Section K Exemptions

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

Table 3

Minimum Taxable Acreage

Minimum Taxable Acreage
40.94 Acres

Section L Appeals

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any notice of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 2007-1 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.

Section M Manner of Collection

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that CFD No. 2007-1 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 if so collected, a delinquent penalty of 10% of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

J:\CLIENTS\VICTORVALLEY.UHSD\Mello\CFD No. 2007-1\Formation Docs\Final\RMA_FINAL.doc

Exhibit B

CFD Boundary Map

PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2007-1 OF
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT
CITY OF VICTORVILLE
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

Victor Valley Union High School District
Clerk of the Board of Trustees Filing
Certificate

Filed in the office of the Clerk of the
Board of Trustees of the Victor Valley
Union High School District this 17 day of
June, 2007.

[Signature]
Clerk of the Board of Trustees of the
Victor Valley Union High School District

Victor Valley Union High School District
Certificate

I hereby certify that the within map
showing the proposed boundaries of
Community Facilities District No. 2007-1 of
the Victor Valley Union High School District,
County of San Bernardino, State of
California, was approved by the Board of
Trustees of the Victor Valley Union High
School District at a regular meeting
thereof, held on this 17 day of June
2007, by its Resolution No. 07-49.

[Signature]
Clerk of the Board of Trustees of the
Victor Valley Union High School District

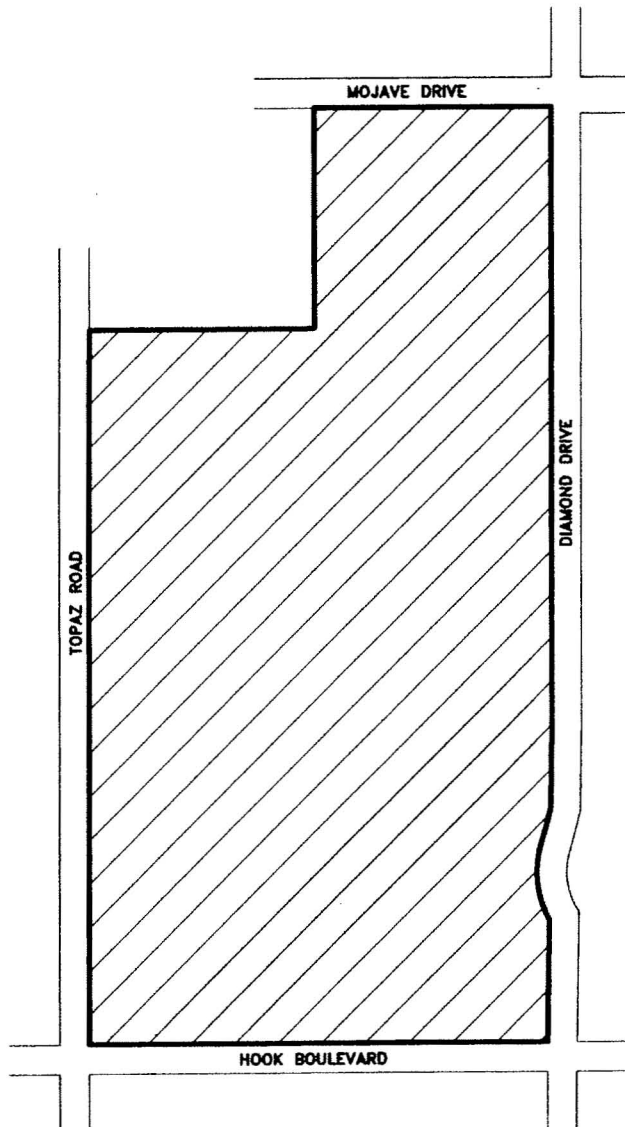
San Bernardino County Recorder's Certificate

This map has been filed this 25TH day of
JUNE, 2007, at the hour of
12:47 o'clock P.m, in Book 82 of
Maps of Assessment and Community
Facilities Districts at page 70-72, at the
request of Victor Valley Union High School
District in the amount of \$11.00.

Larry Walker
Auditor/Controller-Recorder
County of San Bernardino

Recorded in Official Records
County of San Bernardino
Book: 2007-0575354
Page: 625/2007 12:47 PM

By [Signature]
Deputy Recorder



LEGEND

	Boundaries of Community Facilities District No. 2007-1
	Assessors Parcel Boundaries
3104-XXX-XX-0000	Assessors Parcel Numbers
	See Exhibit "A"



Reference is hereby made to the Assessor
maps of the County of San Bernardino for
an exact description of the lines and
dimensions of each lot and parcel.

EXHIBIT "A" TO
PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2007-1 OF
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT
CITY OF VICTORVILLE
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

3104-761-01-0000	3104-761-46-0000	3104-771-01-0000
3104-761-02-0000	3104-761-47-0000	3104-771-02-0000
3104-761-03-0000	3104-761-48-0000	3104-771-03-0000
3104-761-04-0000	3104-761-49-0000	3104-771-04-0000
3104-761-05-0000	3104-761-50-0000	3104-771-05-0000
3104-761-06-0000	3104-761-51-0000	3104-771-06-0000
3104-761-07-0000	3104-761-52-0000	3104-771-07-0000
3104-761-08-0000	3104-761-53-0000	3104-771-08-0000
3104-761-09-0000	3104-761-54-0000	3104-771-09-0000
3104-761-10-0000	3104-761-55-0000	3104-771-10-0000
3104-761-11-0000	3104-761-56-0000	3104-771-11-0000
3104-761-12-0000	3104-762-01-0000	3104-771-12-0000
3104-761-13-0000	3104-762-02-0000	3104-771-13-0000
3104-761-14-0000	3104-762-03-0000	3104-771-14-0000
3104-761-15-0000	3104-762-04-0000	3104-771-15-0000
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3104-761-17-0000	3104-762-06-0000	3104-771-17-0000
3104-761-18-0000	3104-762-07-0000	3104-771-18-0000
3104-761-19-0000	3104-762-08-0000	3104-771-19-0000
3104-761-20-0000	3104-762-09-0000	3104-771-20-0000
3104-761-21-0000	3104-762-10-0000	3104-771-21-0000
3104-761-22-0000	3104-762-11-0000	3104-771-22-0000
3104-761-23-0000	3104-762-12-0000	3104-771-23-0000
3104-761-24-0000	3104-762-13-0000	3104-771-24-0000
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3104-761-33-0000	3104-762-22-0000	3104-771-33-0000
3104-761-34-0000	3104-762-23-0000	3104-771-34-0000
3104-761-35-0000	3104-762-24-0000	3104-771-35-0000
3104-761-36-0000	3104-762-25-0000	3104-771-36-0000
3104-761-37-0000	3104-762-26-0000	3104-771-37-0000
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3104-761-42-0000	3104-762-31-0000	3104-771-42-0000
3104-761-43-0000	3104-762-32-0000	3104-771-43-0000
3104-761-44-0000	3104-762-33-0000	3104-771-44-0000
3104-761-45-0000	3104-762-34-0000	3104-771-45-0000

EXHIBIT "A" TO
PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2007-1 OF
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT
CITY OF VICTORVILLE
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

3104-771-46-0000	3104-781-08-0000	3104-781-53-0000
3104-771-47-0000	3104-781-09-0000	3104-781-54-0000
3104-772-01-0000	3104-781-10-0000	3104-781-55-0000
3104-772-02-0000	3104-781-11-0000	3104-781-56-0000
3104-772-03-0000	3104-781-12-0000	3104-781-57-0000
3104-772-04-0000	3104-781-13-0000	3104-781-58-0000
3104-772-05-0000	3104-781-14-0000	3104-781-59-0000
3104-772-06-0000	3104-781-15-0000	3104-781-60-0000
3104-772-07-0000	3104-781-16-0000	3104-781-61-0000
3104-772-08-0000	3104-781-17-0000	3104-781-62-0000
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3104-772-10-0000	3104-781-19-0000	3104-781-64-0000
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3104-772-13-0000	3104-781-22-0000	3104-781-67-0000
3104-772-14-0000	3104-781-23-0000	3104-781-68-0000
3104-772-15-0000	3104-781-24-0000	3104-781-69-0000
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3104-772-17-0000	3104-781-26-0000	3104-781-71-0000
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3104-772-19-0000	3104-781-28-0000	3104-781-73-0000
3104-772-20-0000	3104-781-29-0000	3104-781-74-0000
3104-772-21-0000	3104-781-30-0000	
3104-772-22-0000	3104-781-31-0000	
3104-772-23-0000	3104-781-32-0000	
3104-772-24-0000	3104-781-33-0000	
3104-772-25-0000	3104-781-34-0000	
3104-772-26-0000	3104-781-35-0000	
3104-772-27-0000	3104-781-36-0000	
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3104-781-02-0000	3104-781-47-0000	
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3104-781-07-0000	3104-781-52-0000	

ANNEXATION NO. 1 OF
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2007-1
CITY OF VICTORVILLE
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

Victor Valley Union High School District
Clerk of the Board of Trustees Filing Certificate
Filed in the office of the Clerk of the Board of
Trustees of the Victor Valley Union High School
District this ____ day of _____, 20____.

Clerk of the Board of Trustees of the
Victor Valley Union High School District

Victor Valley Union High School District Certificate

I hereby certify that the within map showing the boundaries
of Annexation No. 1 of Community Facilities District No.
2007-1 of the Victor Valley Union High School District,
County of San Bernardino, State of California, was
approved by the Board of Trustees of the Victor Valley
Union High School District at a regular meeting thereof,
held on this ____ day of _____, 20____, by its
Resolution No. _____.

Clerk of the Board of Trustees of the
Victor Valley Union High School District

San Bernardino County Recorder's Certificate

This map has been filed under Document Number
_____, this ____ day of _____,
20____, the hour ____ o'clock ____ m., in Book _____ of
Maps of Assessment and Community Facilities Districts at
page _____, at the request of Victor Valley Union High
School District in the amount of \$ _____.

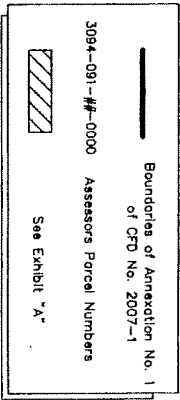
Larry Welker
Auditor/Controller-Recorder
County of San Bernardino

By: _____
Deputy Recorder

Reference is hereby made to the Assessor
maps of the County of San Bernardino for
an exact description of the lines and
dimensions of each lot and parcel.



LEGEND



This annexation boundary map amends the
boundary map of Community Facilities District
No. 2007-1 of Victor Valley Union High School
District, County of San Bernardino, State of
California, previously recorded on June 25, 2007
in Book 82 of Maps of Assessment and
Community Facilities Districts at pages 70-72,
inclusive, and as Document No. 2007-0375334
in the Office of the County Recorder of the
County of San Bernardino, State of California.

PREPARED BY:
DOLINKA GROUP, LLC

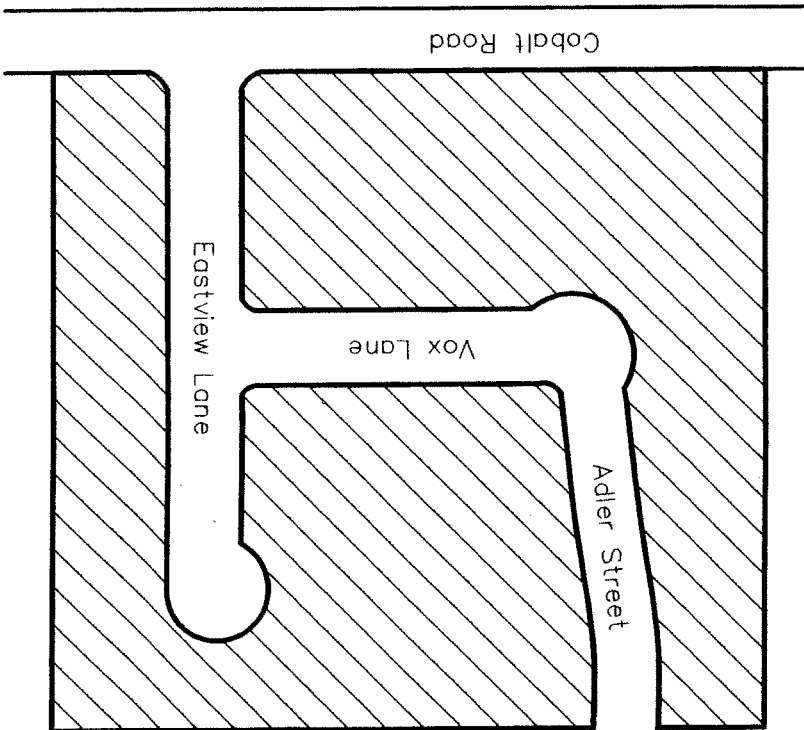


EXHIBIT "A"
ANNEXATION NO. 1 OF
VICTOR VALLEY UNION HIGH SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2007-1
CITY OF VICTORVILLE
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

3094-091-35-0000	3094-091-53-0000
3094-091-36-0000	3094-091-54-0000
3094-091-37-0000	3094-091-55-0000
3094-091-38-0000	3094-091-56-0000
3094-091-39-0000	3094-091-57-0000
3094-091-40-0000	3094-091-58-0000
3094-091-41-0000	3094-091-59-0000
3094-091-42-0000	3094-091-60-0000
3094-091-43-0000	3094-091-61-0000
3094-091-44-0000	3094-091-62-0000
3094-091-45-0000	3094-091-63-0000
3094-091-46-0000	3094-091-64-0000
3094-091-47-0000	3094-091-65-0000
3094-091-48-0000	3094-091-66-0000
3094-091-49-0000	3094-091-67-0000
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3094-091-52-0000	

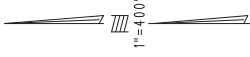
Exhibit C

Assessor's Parcel Maps

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

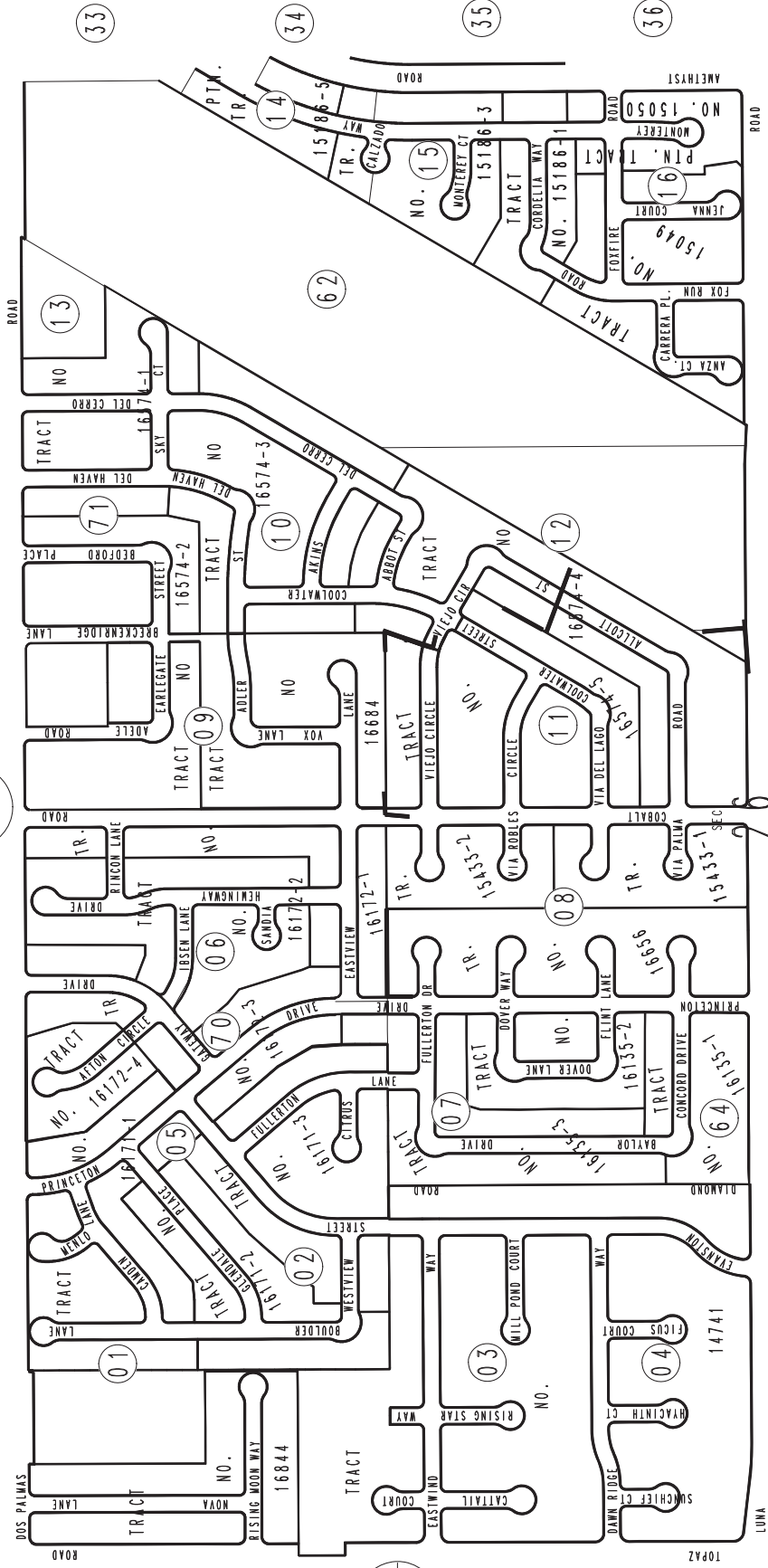


INDEX MAP
BOOK 3094
CITY OF VICTORVILLE



BK.
3105

BK.
3096



T.5 N., R.5 W.

REVISED
07/03/19 RU

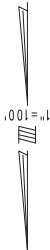
Assessor's Index Map
Book 3094
San Bernardino County

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



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

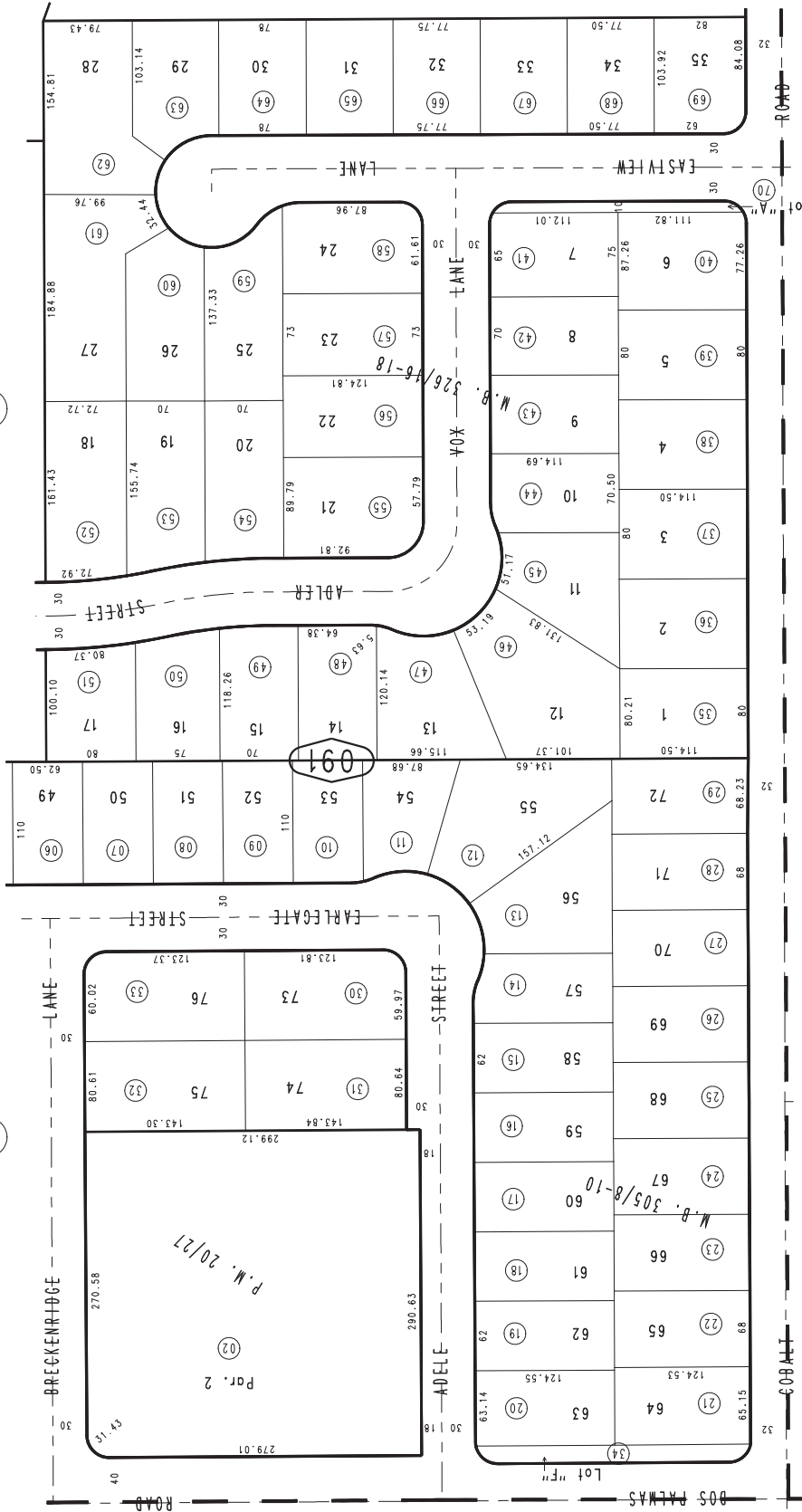


71

10

3105
19

11



06

70

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

Assessor's Map
Book 3094 Page 09
San Bernardino County

REVISED
03/09/10 LH

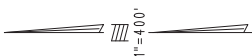
MAY 1992

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

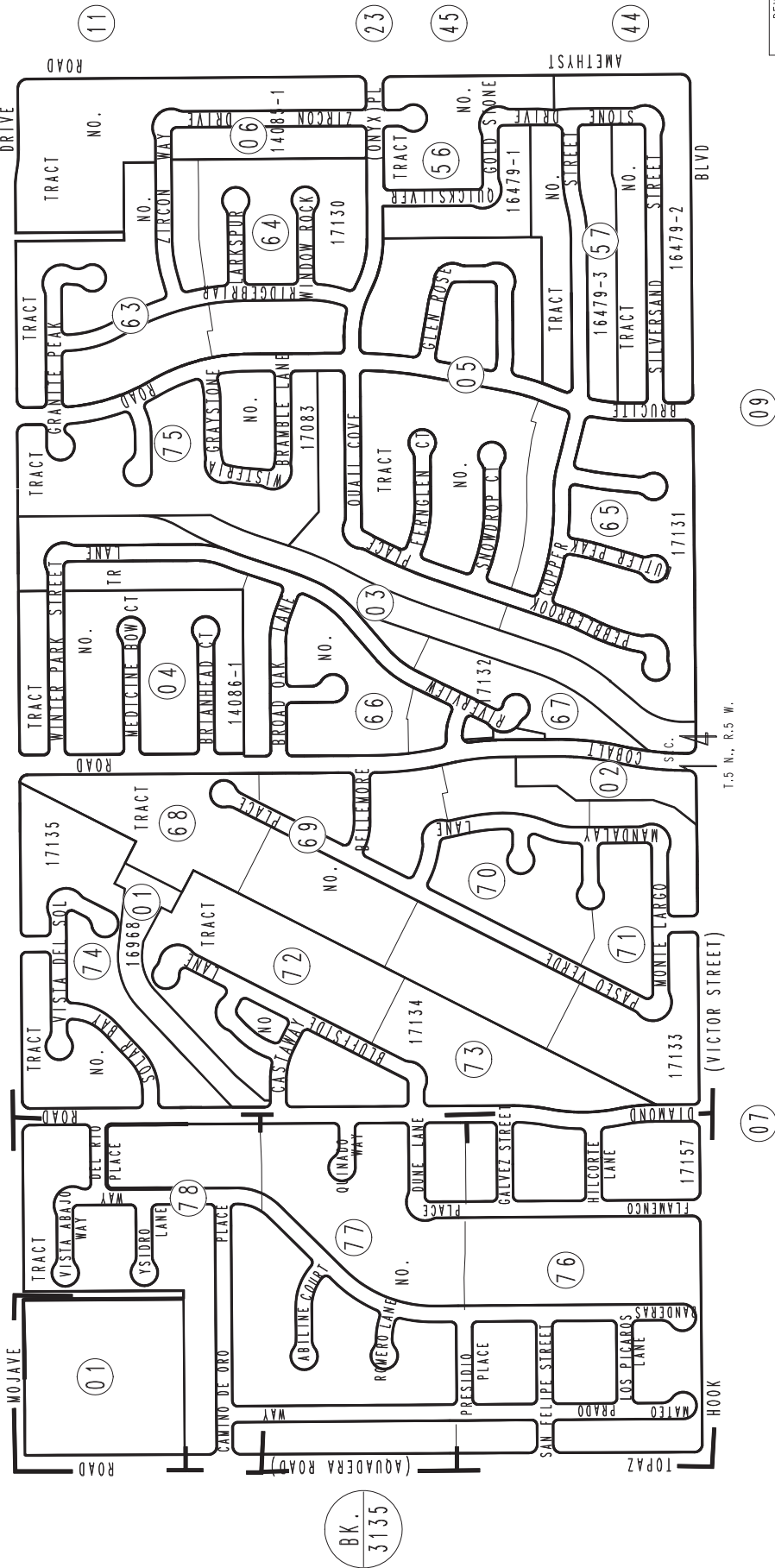


INDEX MAP
BOOK 3104
CITY OF VICTORVILLE

SHEET 1 OF 4 SHEETS



BK.
0455



BK.
3135

REVISED
05/22/06 GW
05/25/06 GW
06/16/06 GW
06/21/06 GW
02/22/07 GW
03/12/07 RU

Assessor's Index Map
Book 3104
San Bernardino County

April 1995

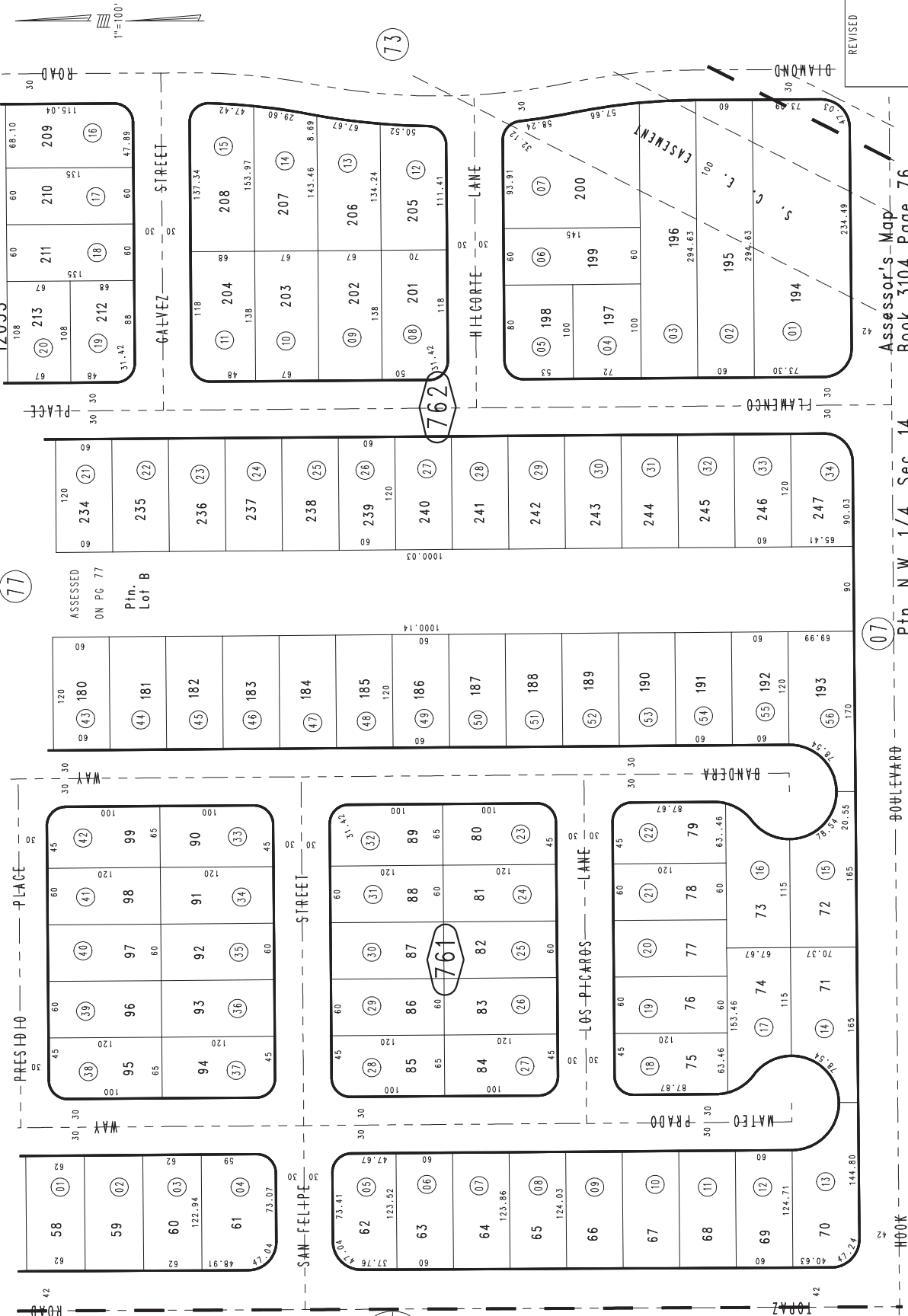
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 17157, M.B. 325/61-68

City of Victorville
Tax Rate Area
12053

3104 - 76



March 2007 RU

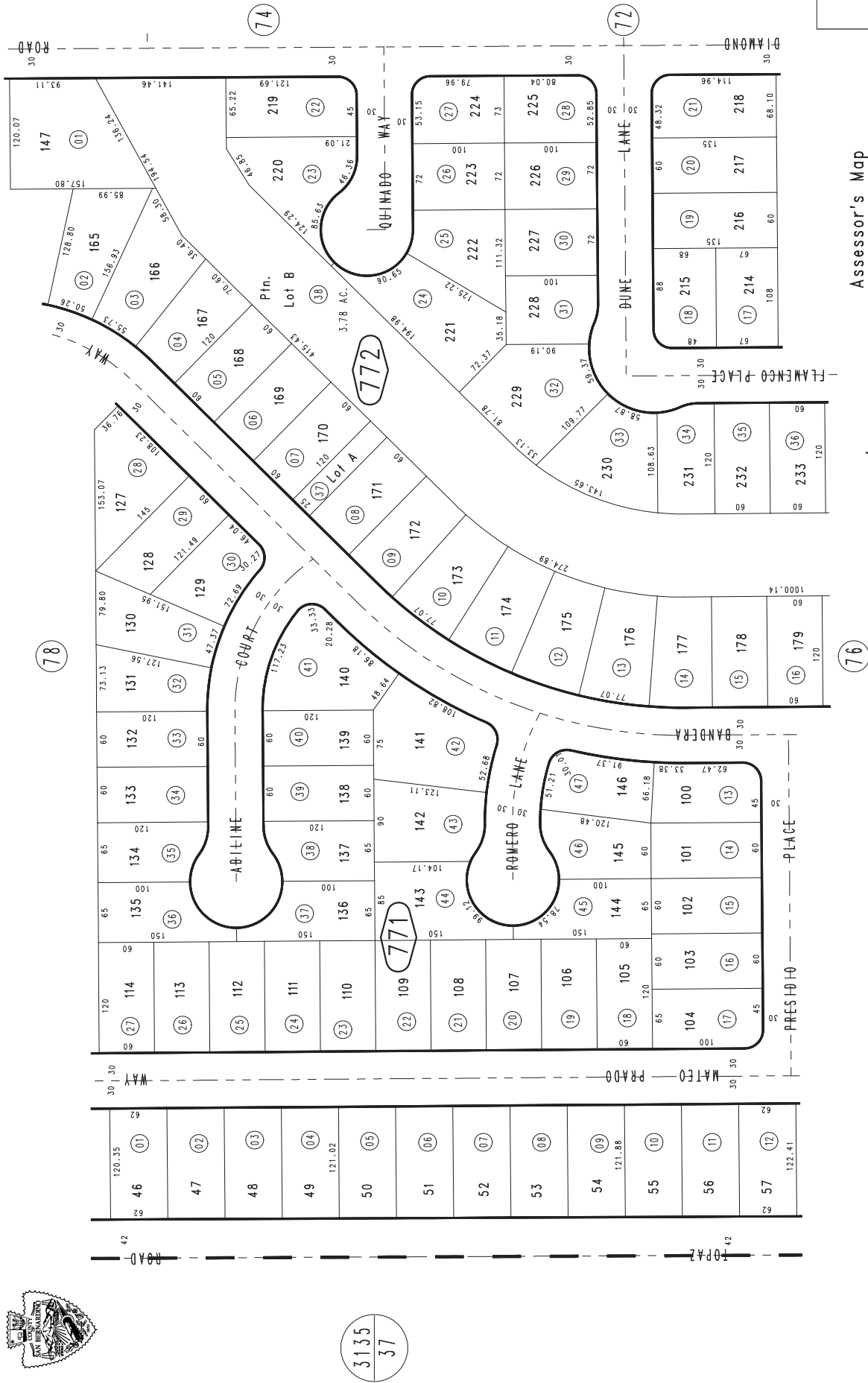
Ptn. N.W. 1/4, Sec. 14
T.5N., R.5W.

Assessor's Map
Book 3104 Page 76
San Bernardino County

REVISED

City of Victorville
Tax Rate Area
12053

A diagram of a beam structure. It consists of a central rectangular section of length $l_0 = 100'$ and two tapered sections on either side. The tapered sections are represented by lines that converge towards the ends of the beam.



Ptn. N.W. 1/4, Sec. 14
T.5N., R.5W.

March 2007 RU

REVISÉ

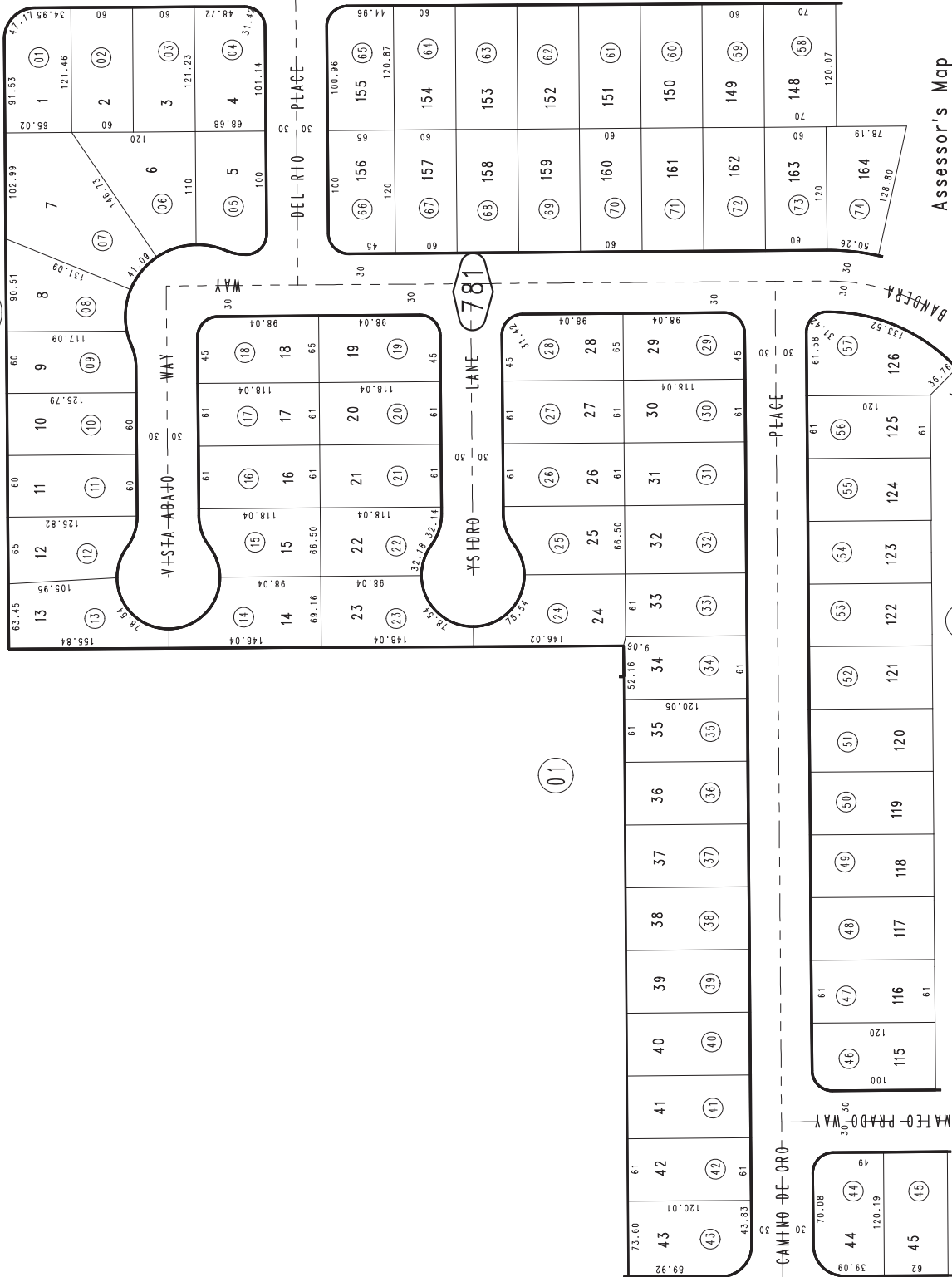
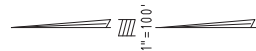
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 17157, M.B. 325/61-68
City of Victorville
Tax Rate Area
12053

0455
05

3104 - 78



Assessor's Map
Book 3104 Page 78
San Bernardino County

Ptn. N.W. 1/4, Sec. 14
T.5N., R.5W.

77

REVISED

March 2007 RU

Exhibit D

Series 2013 Special Tax Bonds Debt Service Schedule

**Victor Valley Union High School District
Community Facilities District No. 2007-1
Special Tax Bonds, Series 2013
Debt Service Schedule**

Period	Special Tax Bonds, Series 2013		
	Principal	Interest	Total Debt Service
9/1/2013	\$0.00	\$76,773.95	\$76,773.95
9/1/2014	10,000.00	157,935.00	\$167,935.00
9/1/2015	15,000.00	157,735.00	\$172,735.00
9/1/2016	20,000.00	157,435.00	\$177,435.00
9/1/2017	20,000.00	156,985.00	\$176,985.00
9/1/2018	25,000.00	156,465.00	\$181,465.00
9/1/2019	30,000.00	155,715.00	\$185,715.00
9/1/2020	35,000.00	154,755.00	\$189,755.00
9/1/2021	40,000.00	153,530.00	\$193,530.00
9/1/2022	45,000.00	152,050.00	\$197,050.00
9/1/2023	50,000.00	150,250.00	\$200,250.00
9/1/2024	55,000.00	148,250.00	\$203,250.00
9/1/2025	65,000.00	145,775.00	\$210,775.00
9/1/2026	70,000.00	142,850.00	\$212,850.00
9/1/2027	80,000.00	139,700.00	\$219,700.00
9/1/2028	85,000.00	136,100.00	\$221,100.00
9/1/2029	95,000.00	132,275.00	\$227,275.00
9/1/2030	105,000.00	127,810.00	\$232,810.00
9/1/2031	115,000.00	122,875.00	\$237,875.00
9/1/2032	125,000.00	117,470.00	\$242,470.00
9/1/2033	135,000.00	111,595.00	\$246,595.00
9/1/2034	145,000.00	105,250.00	\$250,250.00
9/1/2035	160,000.00	98,000.00	\$258,000.00
9/1/2036	170,000.00	90,000.00	\$260,000.00
9/1/2037	185,000.00	81,500.00	\$266,500.00
9/1/2038	200,000.00	72,250.00	\$272,250.00
9/1/2039	215,000.00	62,250.00	\$277,250.00
9/1/2040	230,000.00	51,500.00	\$281,500.00
9/1/2041	250,000.00	40,000.00	\$290,000.00
9/1/2042	265,000.00	27,500.00	\$292,500.00
9/1/2043	285,000.00	14,250.00	\$299,250.00
Total	\$3,325,000.00	\$3,596,828.95	\$6,921,828.95

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. 2007-1



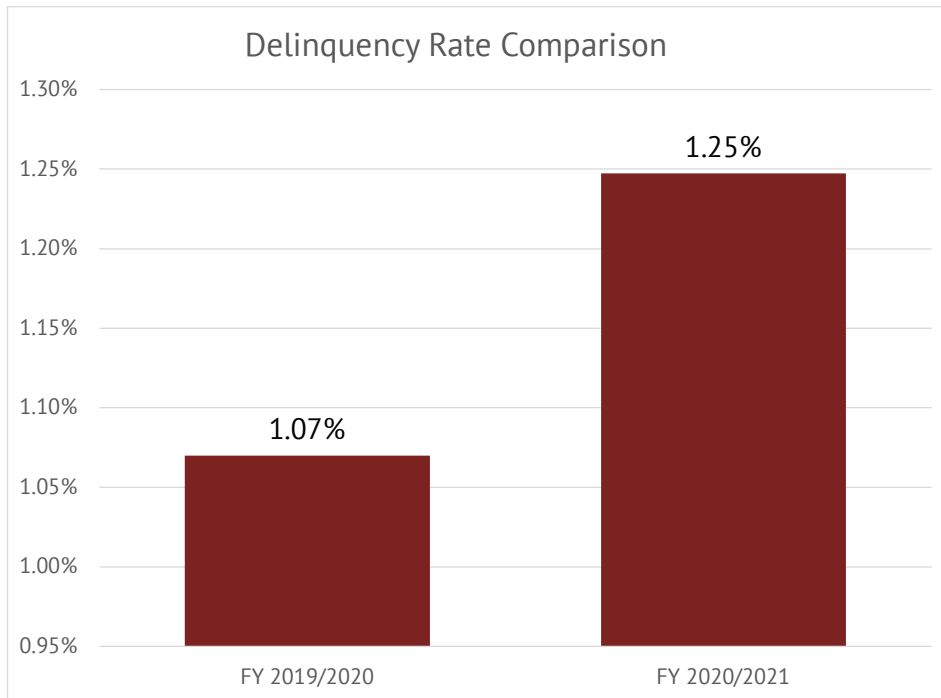
Summary

Year End

Total Taxes Due June 30, 2021	\$245,470.30
Amount Paid	\$242,408.22
Amount Remaining to be Collected	\$3,062.08
Number of Parcels Delinquent	5
Delinquency Rate	1.25%

Foreclosure

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



Foreclosure Qualification

Individual Owner Multiple Parcels Delinquency	N/A
Individual Qualification	\$2,000
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	5.00%

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	1
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. 2007-1



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	\$222,329.98	1	\$221,812.01	\$517.97	0.23%	\$0.00	0.00%
2016/2017	226,776.46	3	224,739.39	2,037.07	0.90%	566.83	0.25%
2017/2018	231,312.50	5	226,921.13	4,391.37	1.90%	1,156.34	0.50%
2018/2019	235,936.54	3	233,672.93	2,263.61	0.96%	1,179.46	0.50%
2019/2020	240,655.82	4	238,070.67	2,585.15	1.07%	1,641.95	0.68%
2020/2021	245,470.30	5	242,408.22	3,062.08	1.25%	3,062.08	1.25%

Historical Delinquency Rate

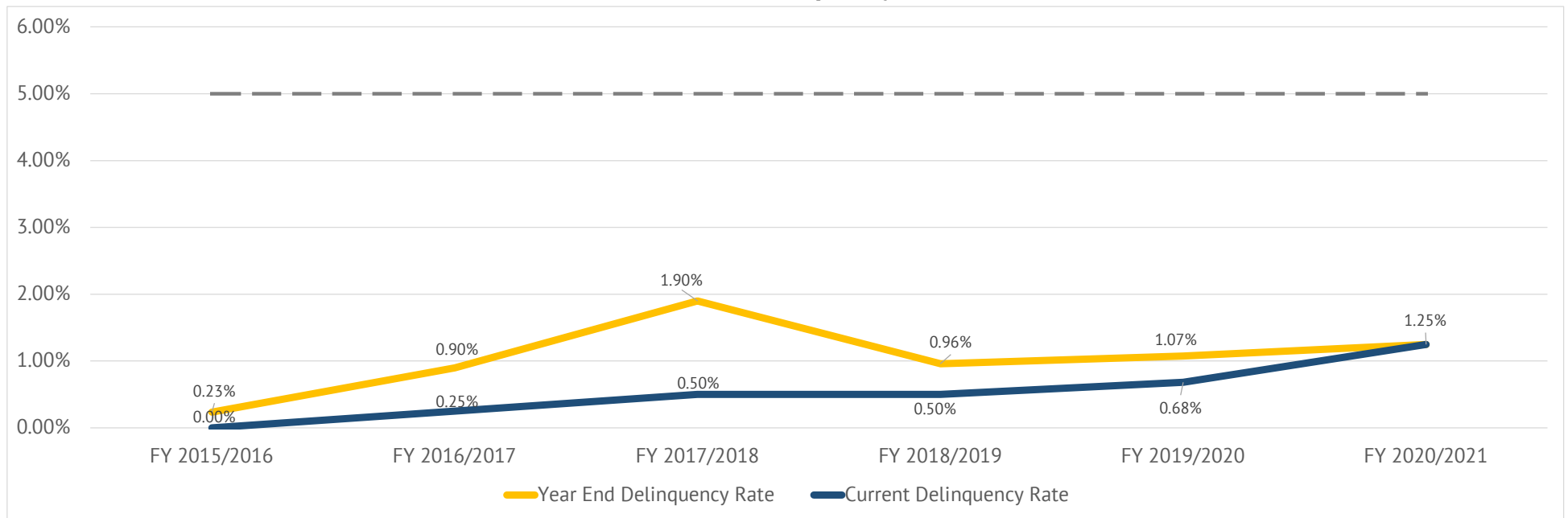


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 2007-1 (2013 Special Tax Bonds)
Subfund: 203074000 - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$2,381.17	\$496,619.31	\$2,762.10	(\$185,235.00)	\$0.00	\$316,527.58			BEGINNING BALANCE
07-01-2020	\$1.56					\$316,529.14		Interest	Interest Earned from 7/1-7/31 2020
07-13-2020		\$2,008.17				\$318,537.31		Deposit	ACH
08-03-2020	\$1.62					\$318,538.93		Interest	Interest Earned from 7/1-7/31 2020
08-21-2020				(\$112,377.50)		\$206,161.43		Transfer Out	Paid to Acct.#203074003
09-01-2020			\$1,488.02			\$207,649.45		Transfer In	from Acct.#203074004
09-01-2020	\$1.42					\$207,650.87		Interest	Interest Earned from 8/1-8/31 2020
10-01-2020	\$1.02					\$207,651.89		Interest	Interest Earned from 9/1-9/30 2020
11-02-2020	\$1.06					\$207,652.95		Interest	Interest From 10/1/20 To 10/31/20
11-13-2020		\$7,250.47				\$214,903.42		Deposit	Special Tax Deposit
11-30-2020		\$5,830.47				\$220,733.89		Deposit	Special Tax Deposit
12-01-2020	\$1.04					\$220,734.93		Interest	Interest From 11/1/20 To 11/30/20
12-18-2020		\$106,637.47				\$327,372.40		Deposit	Receipt Of Funds Ach: 020352009250899
12-29-2020	\$0.11					\$327,372.51		Interest Investment Earnings	Long-Term Capital Gain
12-30-2020	\$0.28					\$327,372.79		Interest Investment Earnings	Short-Term Capital Gain
01-04-2021	\$1.37					\$327,374.16		Interest	Interest from 12/1/20 to 12/31/20
01-11-2021		\$2,283.38				\$329,657.54		Deposit	Special Tax Depoist
01-26-2021		\$514.55				\$330,172.09		Deposit	Special Tax Depoist
02-01-2021	\$1.67					\$330,173.76		Interest	Interest From 1/1/21 To 1/31/21
02-19-2021				(\$76,765.00)		\$253,408.76		Transfer Out	Transfer to Redemption Account
02-23-2021			\$9.40			\$253,418.16		Transfer In	Transer from Resreve Fund
03-01-2021	\$1.41					\$253,419.57		Interest	Interest From 2/1/21 To 2/28/21
03-04-2021		\$4,309.89				\$257,729.46		Deposit	Special Tax Deposit
04-01-2021		\$24,928.12				\$282,657.58		Deposit	Special Tax Deposit
04-01-2021	\$1.31					\$282,658.89		Interest	Interest From 3/1/21 To 3/31/21
04-19-2021		\$92,005.39				\$374,664.28		Deposit	Special Tax Deposit
05-03-2021	\$1.57					\$374,665.85		Interest	Interest From 4/1/21 To 4/30/21
06-01-2021	\$1.90					\$374,667.75		Interest	Interest From 5/1/21 To 5/31/21
	\$17.34	\$245,767.91	\$1,497.42	(\$189,142.50)	\$0.00	\$58,140.17			DATE RANGE BALANCE
Subfund Total	\$2,398.51	\$742,387.22	\$4,259.52	(\$374,377.50)	\$0.00	\$374,667.75	Total for 203074000 - Special Tax Fund		

Subfund: 203074003 - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$46.40	\$328.85	\$185,235.00	\$0.00	(\$185,235.00)	\$375.25			BEGINNING BALANCE
08-21-2020			\$112,377.50			\$112,752.75		Transfer In	Rec from Acct.#203074000
09-01-2020					(\$77,377.50)	\$35,375.25	Certificate Investor	Debt Service Interest	For Debt Service Payment Due 9/1/2020
09-01-2020					(\$35,000.00)	\$375.25	Certificate Investor	Debt Service Principal	For Debt Service Payment Due 9/1/2020
09-01-2020	\$0.21					\$375.46		Interest	Interest Earned from 8/1-8/31 2020
02-19-2021			\$76,765.00			\$77,140.46		Transfer In	Transfer from Special Tax Fund
03-01-2021					(\$76,765.00)	\$375.46	Certificate Investor	Debt Service Interest	Debt Service Payment
03-01-2021	\$0.13					\$375.59		Interest	Interest From 2/1/21 To 2/28/21
	\$0.34	\$0.00	\$189,142.50	\$0.00	(\$189,142.50)	\$0.34			DATE RANGE BALANCE
Subfund Total	\$46.74	\$328.85	\$374,377.50	\$0.00	(\$374,377.50)	\$375.59	Total for 203074003 - Redemption Fund		

Subfund: 203074004 - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$3,227.62	\$300,269.49	\$0.00	(\$2,762.10)	\$0.00	\$300,735.01			BEGINNING BALANCE
07-01-2020	\$1.48					\$300,736.49		Interest	Interest Earned from 6/1-6/30 2020
08-03-2020	\$1.53					\$300,738.02		Interest	Interest Earned from 7/1-7/31 2020
09-01-2020	\$1.54					\$300,739.56		Interest	Interest Earned from 8/1-8/31 2020
09-01-2020				(\$1,488.02)		\$299,251.54		Transfer Out	Paid To 203074000
10-01-2020	\$1.47					\$299,253.01		Interest	Interest Earned from 9/1-9/30 2020
11-02-2020	\$1.53					\$299,254.54		Interest	Interest From 10/1/20 To 10/31/20
12-01-2020	\$1.47					\$299,256.01		Interest	Interest From 11/1/20 To 11/30/20
12-29-2020	\$0.10					\$299,256.11		Interest Investment Earnings	Long-Term Capital Gain
12-30-2020	\$0.25					\$299,256.36		Interest Investment Earnings	Short-Term Capital Gain
01-04-2021	\$1.52					\$299,257.88		Interest	Interest from 12/1/20 to 12/31/20
02-01-2021	\$1.52					\$299,259.40		Interest	Interest From 1/1/21 To 1/31/21
02-23-2021				(\$9.40)		\$299,250.00		Transfer Out	Transfer to Special Tax Fund
03-01-2021	\$1.39					\$299,251.39		Interest	Interest From 2/1/21 To 2/28/21
04-01-2021	\$1.52					\$299,252.91		Interest	Interest From 3/1/21 To 3/31/21
05-03-2021	\$1.47					\$299,254.38		Interest	Interest From 4/1/21 To 4/30/21
06-01-2021	\$1.52					\$299,255.90		Interest	Interest From 5/1/21 To 5/31/21
	\$18.31	\$0.00	\$0.00	(\$1,497.42)	\$0.00	(\$1,479.11)			DATE RANGE BALANCE
Subfund Total	\$3,245.93	\$300,269.49	\$0.00	(\$4,259.52)	\$0.00	\$299,255.90	Total for 203074004 - Reserve Fund		

Subfund: 203074005 - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2020	\$239.02	\$22,118.23	\$0.00	\$0.00	\$0.00	\$22,357.25			BEGINNING BALANCE
07-01-2020	\$0.11					\$22,357.36		Interest	Interest Earned from 6/1-6/30 2020
08-03-2020	\$0.11					\$22,357.47		Interest	Interest Earned from 7/1-7/31 2020
09-01-2020	\$0.11					\$22,357.58		Interest	Interest Earned from 8/1-8/31 2020
10-01-2020	\$0.11					\$22,357.69		Interest	Interest Earned from 9/1-9/30 2020
11-02-2020	\$0.11					\$22,357.80		Interest	Interest From 10/1/20 To 10/31/20
12-01-2020	\$0.11					\$22,357.91		Interest	Interest From 11/1/20 To 11/30/20
12-29-2020	\$0.01					\$22,357.92		Interest Investment Earnings	Long-Term Capital Gain
12-30-2020	\$0.02					\$22,357.94		Interest Investment Earnings	Short-Term Capital Gain
01-04-2021	\$0.11					\$22,358.05		Interest	Interest from 12/1/20 to 12/31/20
02-01-2021	\$0.11					\$22,358.16		Interest	Interest From 1/1/21 To 1/31/21
03-01-2021	\$0.10					\$22,358.26		Interest	Interest From 2/1/21 To 2/28/21
04-01-2021	\$0.11					\$22,358.37		Interest	Interest From 3/1/21 To 3/31/21
05-03-2021	\$0.11					\$22,358.48		Interest	Interest From 4/1/21 To 4/30/21
06-01-2021	\$0.11					\$22,358.59		Interest	Interest From 5/1/21 To 5/31/21
	\$1.34	\$0.00	\$0.00	\$0.00	\$0.00	\$1.34			DATE RANGE BALANCE
Subfund Total	\$240.36	\$22,118.23	\$0.00	\$0.00	\$0.00	\$22,358.59	Total for 203074005 - Administrative Expense Fund		
Fund Total	\$5,931.54	\$1,065,103.79	\$378,637.02	(\$378,637.02)	(\$374,377.50)	\$696,657.83	Total for CFD No. 2007-1 (2013 Special Tax Bonds)		
Grand Total	\$5,931.54	\$1,065,103.79	\$378,637.02	(\$378,637.02)	(\$374,377.50)	\$696,657.83	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. 2007-1
Fiscal Year 2021/2022 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
17157	58	3104761-010-000	\$913.26
17157	59	3104761-020-000	\$913.26
17157	60	3104761-030-000	\$913.26
17157	61	3104761-040-000	\$913.26
17157	62	3104761-050-000	\$913.26
17157	63	3104761-060-000	\$913.26
17157	64	3104761-070-000	\$913.26
17157	65	3104761-080-000	\$913.26
17157	66	3104761-090-000	\$913.26
17157	67	3104761-100-000	\$913.26
17157	68	3104761-110-000	\$913.26
17157	69	3104761-120-000	\$913.26
17157	70	3104761-130-000	\$913.26
17157	71	3104761-140-000	\$913.26
17157	72	3104761-150-000	\$913.26
17157	73	3104761-160-000	\$1,003.58
17157	74	3104761-170-000	\$913.26
17157	75	3104761-180-000	\$913.26
17157	76	3104761-190-000	\$913.26
17157	77	3104761-200-000	\$913.26
17157	78	3104761-210-000	\$913.26
17157	79	3104761-220-000	\$913.26
17157	80	3104761-230-000	\$913.26
17157	81	3104761-240-000	\$913.26
17157	82	3104761-250-000	\$913.26
17157	83	3104761-260-000	\$913.26
17157	84	3104761-270-000	\$913.26
17157	85	3104761-280-000	\$913.26
17157	86	3104761-290-000	\$913.26
17157	87	3104761-300-000	\$913.26
17157	88	3104761-310-000	\$913.26
17157	89	3104761-320-000	\$913.26
17157	90	3104761-330-000	\$913.26
17157	91	3104761-340-000	\$913.26
17157	92	3104761-350-000	\$913.26
17157	93	3104761-360-000	\$913.26
17157	94	3104761-370-000	\$913.26
17157	95	3104761-380-000	\$913.26
17157	96	3104761-390-000	\$913.26
17157	97	3104761-400-000	\$1,049.38
17157	98	3104761-410-000	\$1,049.38
17157	99	3104761-420-000	\$913.26

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
17157	180	3104761-430-000	\$1,049.38
17157	181	3104761-440-000	\$913.26
17157	182	3104761-450-000	\$1,003.58
17157	183	3104761-460-000	\$1,049.38
17157	184	3104761-470-000	\$913.26
17157	185	3104761-480-000	\$1,049.38
17157	186	3104761-490-000	\$913.26
17157	187	3104761-500-000	\$1,003.58
17157	188	3104761-510-000	\$1,049.38
17157	189	3104761-520-000	\$913.26
17157	190	3104761-530-000	\$1,003.58
17157	191	3104761-540-000	\$1,049.38
17157	192	3104761-550-000	\$913.26
17157	193	3104761-560-000	\$1,049.38
17157	194	3104762-010-000	\$1,003.58
17157	195	3104762-020-000	\$1,049.38
17157	196	3104762-030-000	\$1,003.58
17157	197	3104762-040-000	\$1,251.64
17157	198	3104762-050-000	\$1,251.64
17157	199	3104762-060-000	\$1,049.38
17157	200	3104762-070-000	\$1,003.58
17157	201	3104762-080-000	\$1,166.64
17157	202	3104762-090-000	\$913.26
17157	203	3104762-100-000	\$1,251.64
17157	204	3104762-110-000	\$1,049.38
17157	205	3104762-120-000	\$1,251.64
17157	206	3104762-130-000	\$1,049.38
17157	207	3104762-140-000	\$1,003.58
17157	208	3104762-150-000	\$1,049.38
17157	209	3104762-160-000	\$1,003.58
17157	210	3104762-170-000	\$1,049.38
17157	211	3104762-180-000	\$1,166.64
17157	212	3104762-190-000	\$1,003.58
17157	213	3104762-200-000	\$1,049.38
17157	234	3104762-210-000	\$913.26
17157	235	3104762-220-000	\$1,166.64
17157	236	3104762-230-000	\$1,251.64
17157	237	3104762-240-000	\$1,049.38
17157	238	3104762-250-000	\$1,003.58
17157	239	3104762-260-000	\$1,251.64
17157	240	3104762-270-000	\$1,166.64
17157	241	3104762-280-000	\$1,003.58

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
17157	242	3104762-290-000	\$913.26
17157	243	3104762-300-000	\$1,166.64
17157	244	3104762-310-000	\$1,049.38
17157	245	3104762-320-000	\$913.26
17157	246	3104762-330-000	\$1,251.64
17157	247	3104762-340-000	\$1,166.64
17157	46	3104771-010-000	\$913.26
17157	47	3104771-020-000	\$1,049.38
17157	48	3104771-030-000	\$913.26
17157	49	3104771-040-000	\$1,003.58
17157	50	3104771-050-000	\$913.26
17157	51	3104771-060-000	\$1,003.58
17157	52	3104771-070-000	\$913.26
17157	53	3104771-080-000	\$1,049.38
17157	54	3104771-090-000	\$913.26
17157	55	3104771-100-000	\$913.26
17157	56	3104771-110-000	\$913.26
17157	57	3104771-120-000	\$913.26
17157	100	3104771-130-000	\$913.26
17157	101	3104771-140-000	\$913.26
17157	102	3104771-150-000	\$1,003.58
17157	103	3104771-160-000	\$913.26
17157	104	3104771-170-000	\$913.26
17157	105	3104771-180-000	\$913.26
17157	106	3104771-190-000	\$1,003.58
17157	107	3104771-200-000	\$1,049.38
17157	108	3104771-210-000	\$1,003.58
17157	109	3104771-220-000	\$913.26
17157	110	3104771-230-000	\$1,003.58
17157	111	3104771-240-000	\$1,049.38
17157	112	3104771-250-000	\$1,003.58
17157	113	3104771-260-000	\$913.26
17157	114	3104771-270-000	\$1,003.58
17157	127	3104771-280-000	\$1,251.64
17157	128	3104771-290-000	\$913.26
17157	129	3104771-300-000	\$1,003.58
17157	130	3104771-310-000	\$1,003.58
17157	131	3104771-320-000	\$1,003.58
17157	132	3104771-330-000	\$913.26
17157	133	3104771-340-000	\$913.26
17157	134	3104771-350-000	\$1,003.58
17157	135	3104771-360-000	\$1,251.64

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
17157	136	3104771-370-000	\$1,003.58
17157	137	3104771-380-000	\$1,251.64
17157	138	3104771-390-000	\$1,003.58
17157	139	3104771-400-000	\$913.26
17157	140	3104771-410-000	\$1,251.64
17157	141	3104771-420-000	\$1,049.38
17157	142	3104771-430-000	\$913.26
17157	143	3104771-440-000	\$1,003.58
17157	144	3104771-450-000	\$1,003.58
17157	145	3104771-460-000	\$1,049.38
17157	146	3104771-470-000	\$913.26
17157	147	3104772-010-000	\$1,251.64
17157	165	3104772-020-000	\$1,003.58
17157	166	3104772-030-000	\$1,003.58
17157	167	3104772-040-000	\$1,251.64
17157	168	3104772-050-000	\$913.26
17157	169	3104772-060-000	\$1,003.58
17157	170	3104772-070-000	\$1,251.64
17157	171	3104772-080-000	\$1,003.58
17157	172	3104772-090-000	\$1,251.64
17157	173	3104772-100-000	\$1,049.38
17157	174	3104772-110-000	\$913.26
17157	175	3104772-120-000	\$913.26
17157	176	3104772-130-000	\$1,003.58
17157	177	3104772-140-000	\$913.26
17157	178	3104772-150-000	\$1,049.38
17157	179	3104772-160-000	\$1,003.58
17157	214	3104772-170-000	\$913.26
17157	215	3104772-180-000	\$1,049.38
17157	216	3104772-190-000	\$1,251.64
17157	217	3104772-200-000	\$913.26
17157	218	3104772-210-000	\$1,003.58
17157	219	3104772-220-000	\$1,049.38
17157	220	3104772-230-000	\$1,049.38
17157	221	3104772-240-000	\$1,251.64
17157	222	3104772-250-000	\$1,049.38
17157	223	3104772-260-000	\$1,003.58
17157	224	3104772-270-000	\$1,251.64
17157	225	3104772-280-000	\$1,049.38
17157	226	3104772-290-000	\$1,251.64
17157	227	3104772-300-000	\$1,251.64
17157	228	3104772-310-000	\$1,049.38

Victor Valley Union High School District
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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
17157	229	3104772-320-000	\$1,166.64
17157	230	3104772-330-000	\$1,049.38
17157	231	3104772-340-000	\$1,251.64
17157	232	3104772-350-000	\$1,003.58
17157	233	3104772-360-000	\$1,049.38
17157	A	3104772-370-000	\$0.00
17157	B	3104772-380-000	\$0.00
17157	1	3104781-010-000	\$913.26
17157	2	3104781-020-000	\$1,003.58
17157	3	3104781-030-000	\$913.26
17157	4	3104781-040-000	\$1,003.58
17157	5	3104781-050-000	\$913.26
17157	6	3104781-060-000	\$1,049.38
17157	7	3104781-070-000	\$913.26
17157	8	3104781-080-000	\$1,003.58
17157	9	3104781-090-000	\$1,251.64
17157	10	3104781-100-000	\$913.26
17157	11	3104781-110-000	\$913.26
17157	12	3104781-120-000	\$1,003.58
17157	13	3104781-130-000	\$913.26
17157	14	3104781-140-000	\$913.26
17157	15	3104781-150-000	\$913.26
17157	16	3104781-160-000	\$913.26
17157	17	3104781-170-000	\$913.26
17157	18	3104781-180-000	\$913.26
17157	19	3104781-190-000	\$1,049.38
17157	20	3104781-200-000	\$913.26
17157	21	3104781-210-000	\$1,166.64
17157	22	3104781-220-000	\$1,003.58
17157	23	3104781-230-000	\$1,166.64
17157	24	3104781-240-000	\$1,251.64
17157	25	3104781-250-000	\$1,049.38
17157	26	3104781-260-000	\$1,166.64
17157	27	3104781-270-000	\$1,003.58
17157	28	3104781-280-000	\$1,049.38
17157	29	3104781-290-000	\$1,049.38
17157	30	3104781-300-000	\$1,003.58
17157	31	3104781-310-000	\$1,166.64
17157	32	3104781-320-000	\$1,049.38
17157	33	3104781-330-000	\$1,251.64
17157	34	3104781-340-000	\$1,003.58
17157	35	3104781-350-000	\$1,251.64

Victor Valley Union High School District
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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
17157	36	3104781-360-000	\$913.26
17157	37	3104781-370-000	\$1,003.58
17157	38	3104781-380-000	\$913.26
17157	39	3104781-390-000	\$1,003.58
17157	40	3104781-400-000	\$1,049.38
17157	41	3104781-410-000	\$913.26
17157	42	3104781-420-000	\$913.26
17157	43	3104781-430-000	\$1,003.58
17157	44	3104781-440-000	\$913.26
17157	45	3104781-450-000	\$1,003.58
17157	115	3104781-460-000	\$913.26
17157	116	3104781-470-000	\$1,049.38
17157	117	3104781-480-000	\$1,003.58
17157	118	3104781-490-000	\$913.26
17157	119	3104781-500-000	\$1,251.64
17157	120	3104781-510-000	\$913.26
17157	121	3104781-520-000	\$1,251.64
17157	122	3104781-530-000	\$1,049.38
17157	123	3104781-540-000	\$913.26
17157	124	3104781-550-000	\$913.26
17157	125	3104781-560-000	\$1,251.64
17157	126	3104781-570-000	\$1,049.38
17157	148	3104781-580-000	\$1,049.38
17157	149	3104781-590-000	\$1,003.58
17157	150	3104781-600-000	\$913.26
17157	151	3104781-610-000	\$1,049.38
17157	152	3104781-620-000	\$1,003.58
17157	153	3104781-630-000	\$913.26
17157	154	3104781-640-000	\$1,049.38
17157	155	3104781-650-000	\$913.26
17157	156	3104781-660-000	\$1,003.58
17157	157	3104781-670-000	\$1,251.64
17157	158	3104781-680-000	\$1,003.58
17157	159	3104781-690-000	\$1,166.64
17157	160	3104781-700-000	\$913.26
17157	161	3104781-710-000	\$1,251.64
17157	162	3104781-720-000	\$913.26
17157	163	3104781-730-000	\$1,251.64
17157	164	3104781-740-000	\$1,049.38
16684	1	3094091-350-000	\$0.00
16684	2	3094091-360-000	\$0.00
16684	3	3094091-370-000	\$0.00

Victor Valley Union High School District
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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
16684	4	3094091-380-000	\$0.00
16684	5	3094091-390-000	\$0.00
16684	6	3094091-400-000	\$0.00
16684	7	3094091-410-000	\$0.00
16684	8	3094091-420-000	\$0.00
16684	9	3094091-430-000	\$0.00
16684	10	3094091-440-000	\$0.00
16684	11	3094091-450-000	\$0.00
16684	12	3094091-460-000	\$0.00
16684	13	3094091-470-000	\$0.00
16684	14	3094091-480-000	\$0.00
16684	15	3094091-490-000	\$0.00
16684	16	3094091-500-000	\$0.00
16684	17	3094091-510-000	\$0.00
16684	18	3094091-520-000	\$0.00
16684	19	3094091-530-000	\$0.00
16684	20	3094091-540-000	\$0.00
16684	21	3094091-550-000	\$0.00
16684	22	3094091-560-000	\$0.00
16684	23	3094091-570-000	\$0.00
16684	24	3094091-580-000	\$0.00
16684	25	3094091-590-000	\$0.00
16684	26	3094091-600-000	\$0.00
16684	27	3094091-610-000	\$0.00
16684	28	3094091-620-000	\$0.00
16684	29	3094091-630-000	\$0.00
16684	30	3094091-640-000	\$0.00
16684	31	3094091-650-000	\$0.00
16684	32	3094091-660-000	\$0.00
16684	33	3094091-670-000	\$0.00
16684	34	3094091-680-000	\$0.00
16684	35	3094091-690-000	\$0.00

Total Parcels	284
Total Taxable Parcels	247
Total Assigned Special Tax	\$250,380.48