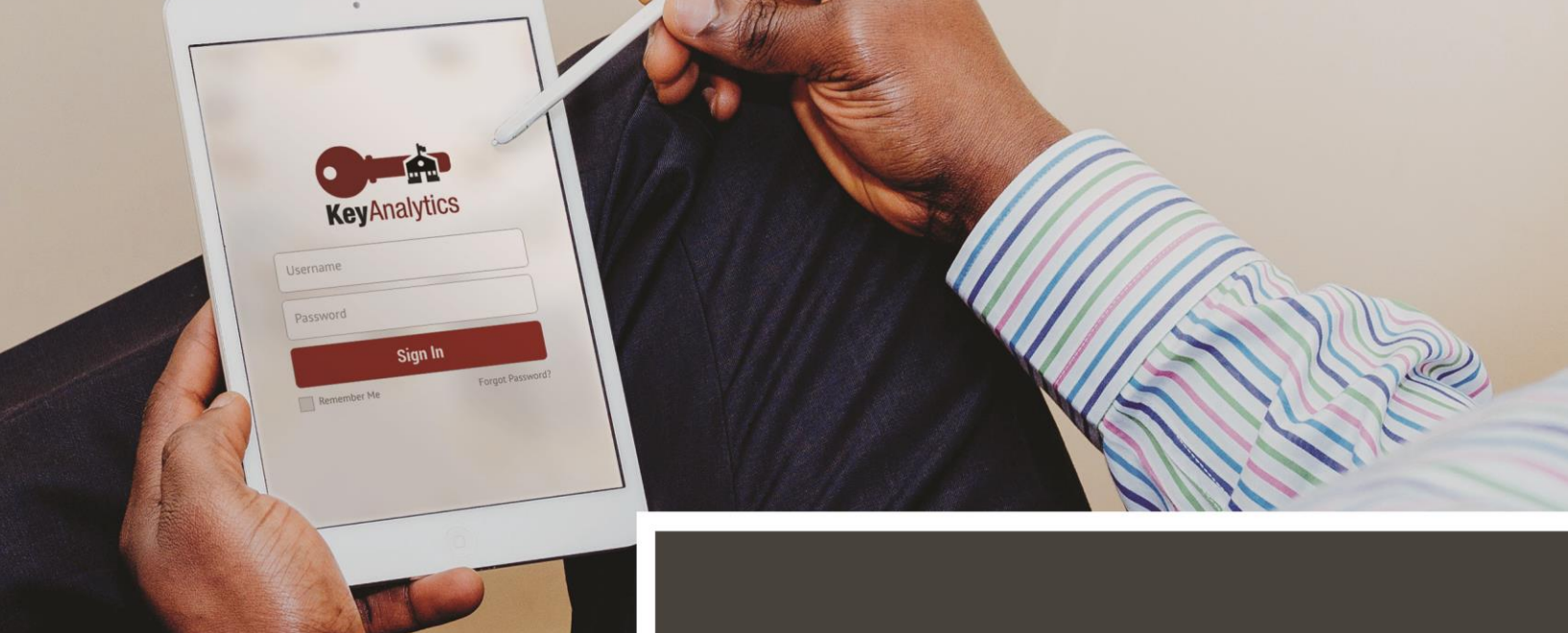




Rancho Etiwanda PFFA CFD No. 1 Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Etiwanda School District

2025 / 2026



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Exhibit A – Rate and Method of Apportionment

Exhibit B – CFD Boundary Map

Exhibit C – Assessor’s Parcel Maps

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Introduction

Rancho Etiwanda Public Facilities Community Facilities District No. 1 (“RE CFD No. 1”) of the Etiwanda 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. RE CFD No. 1 is authorized under the Act to levy special taxes (the “Special Taxes”) to pay for the costs of certain public facilities (the “Authorized Facilities”) and to issue bonds payable from the Special Taxes.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of RE CFD No. 1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2025/2026. 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 of Trust, dated June 1, 2018, (the “2018 Indenture”) between the Etiwanda School District Public Financing Authority and U.S. Bank, National Association acting as trustee (the “Trustee”).

This Report is organized into the following Sections:

Section I – CFD Background

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

Section II – Fiscal Year 2024/2025 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 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 RE CFD No. 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 RE CFD No. 1 for Fiscal Year 2024/2025.

Section V – Annual Special Tax Requirement

Section V calculates the annual special tax requirement based on the obligations of RE CFD No. 1 for Fiscal Year 2025/2026.

Section VI – Special Tax Classification

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

Section VII – Fiscal Year 2025/2026 Special Tax Levy

Section VII provides the Fiscal Year 2025/2026 Special Tax levy based on updated Special Tax classifications and the annual special tax requirement.

I. CFD Background

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

A. Location

RE CFD No. 1 is located in the northern portion of the City of Rancho Cucamonga (the “City”). RE CFD No. 1 extends along the northerly edge of the City, approximately 1.25 miles from the Route 30 Freeway, along both sides of Day Creek Blvd. RE CFD No. 1 consists of approximately 215 gross acres, of which approximately 161 acres of net developable land was approved for the construction of 700 residential units. The property is broken down into six neighborhoods (Tax Zones) and is fully developed. For reference, boundary maps more thoroughly describing the location of the CFD are included in Exhibit B, and the current Assessors Parcel maps are included as Exhibit C.

B. Formation

RE CFD No. 1 was formed and established by the School District on March 22, 2001, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of RE CFD No. 1, and a landowner election at which the qualified electors of RE CFD No. 1 authorized RE CFD No. 1 to incur bonded indebtedness in an amount not to exceed \$22,000,000 and approved the levy of Annual Special Taxes.

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

Board Actions Related to Formation of RE CFD No. 1

Resolution	Board Meeting Date	Resolution Number
Resolution of Intention	November 8, 2000	0001-16
Resolution Establishing CFD	March 22, 2001	0001-37
Resolution of Bond Issuance	April 19, 2001	0001-44
Ordinance Authorizing Tax	March 22, 2001	0001-40

A Notice of Special Tax Lien was recorded in the real property records of the County of San Bernardino ("County") on April 19, 2001, as Document No. 2001-0144822 on all property within RE CFD No. 1.

C. Bonds

1. 2001 Special Tax Bonds

On May 31, 2001, the 2001 Special Tax Bonds of the Etiwanda School District Community Facilities District No. 1 ("2001 Bonds") were issued in the amount of \$18,940,000. The 2001 Bonds were authorized and issued under and subject to the terms of the Resolution of Issuance, dated April 19, 2001, for the benefit of the School District, and the Act. The 2001 Bonds are being issued to (a) finance the costs of constructing certain public facilities, or acquiring certain public facilities previously constructed or to be constructed, with respect to the development of certain land within the District; (b) pay costs related to the issuance and administration of the 2001 Bonds; (c) fund the reserve account for the 2001 Bonds; (iv) fund capitalized interest on the 2001 Bonds; and (v) fund the Escrow Fund. For more information regarding the use of the 2001 Bond proceeds please see Section IV of this Report.

2. 2008 Local Agency Revenue Refunding Bonds

On January 30, 2008, the 2008 Local Agency Revenue Refunding Bonds of the Etiwanda School District Public Financing Authority ("2008 Bonds") were issued in the amount of \$62,295,000. RE CFD No. 1's local obligation share was \$21,010,000. The 2008 Bonds were authorized and

issued under and subject to the terms of the Indenture of Trust, dated January 1, 2008, for the benefit of the School District, and the Act. The 2008 Bonds are being issued to (a) acquire seven series of special tax refunding bonds, (b) fund the reserve fund for the 2008 Bonds, and (c) pay for costs of issuance. For more information regarding the use of the 2008 Bond proceeds please see Section IV of this Report.

3. Local Agency Refunding Bonds Series 2018A

On June 19, 2018, the Local Agency Refunding Bonds Series 2018A of the Etiwanda School District Public Financing Authority (“2018 Bonds”) were issued in the amount of \$29,390,000. RE CFD No. 1’s local obligation share was \$11,380,000. The 2018 Bonds were authorized and issued under and subject to the terms of the Indenture of Trust, dated June 1, 2018, for the benefit of the School District, and the Act. The 2018 Bonds are being issued to redeem the Authority’s 2008 Bonds, the defeasance of which will simultaneously result in the discharge of five outstanding series of bonds issued by said Districts. For more information regarding the use of the 2018 Bond proceeds please see Section IV of this Report.

II. Fiscal Year 2024/2025 Annual Special Tax

Each Fiscal Year, RE CFD No. 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 2024/2025.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification in the tables below.

Fiscal Year 2024/2025 Annual Special Tax Levy

Initial Tax Year	Tax Zone 1	Tax Zone 2	Tax Zone 3	Tax Zone 4	Tax Zone 5	Tax Zone 6
Residential Property						
< 2,301 sq. ft.	\$1,904.15	\$2,072.21	\$2,129.20	\$2,181.81	\$2,338.18	\$628.39
2,301 sq. ft - 2,350 sq. ft.	1,942.15	2,126.28	2,183.27	2,221.27	2,352.79	643.00
2,351 sq. ft - 2,400 sq. ft.	1,980.15	2,139.43	2,199.35	2,246.11	2,371.79	656.15
2,401 sq. ft - 2,450 sq. ft.	2,016.68	2,174.51	2,208.12	2,254.88	2,382.02	669.30
2,451 sq. ft - 2,500 sq. ft.	2,051.75	2,192.04	2,259.27	2,288.49	2,389.33	683.92
2,501 sq. ft - 2,550 sq. ft.	2,086.83	2,250.50	2,355.72	2,363.02	2,395.17	697.07
2,551 sq. ft - 2,600 sq. ft.	2,120.44	2,287.03	2,360.10	2,390.79	2,399.56	710.22
2,601 sq. ft - 2,650 sq. ft.	2,154.05	2,322.10	2,364.48	2,402.48	2,411.25	724.84
2,651 sq. ft - 2,700 sq. ft.	2,186.20	2,357.18	2,422.94	2,452.17	2,460.93	737.99
2,701 sq. ft - 2,750 sq. ft.	2,218.35	2,390.79	2,479.93	2,500.39	2,510.62	751.14
2,751 sq. ft - 2,800 sq. ft.	2,249.04	2,424.40	2,506.24	2,548.62	2,560.31	765.75
2,801 sq. ft - 2,850 sq. ft.	2,278.26	2,456.55	2,532.54	2,555.92	2,608.53	778.91
2,851 sq. ft - 2,900 sq. ft.	2,297.26	2,487.24	2,557.38	2,596.84	2,656.76	793.52
2,901 sq. ft - 2,950 sq. ft.	2,313.34	2,517.93	2,580.77	2,655.29	2,703.52	806.67
2,951 sq. ft - 3,000 sq. ft.	2,329.41	2,544.23	2,604.15	2,710.83	2,750.28	819.82
3,001 sq. ft - 3,050 sq. ft.	2,344.02	2,569.07	2,626.07	2,766.36	2,797.05	834.44
3,051 sq. ft - 3,100 sq. ft.	2,357.18	2,593.92	2,642.14	2,804.35	2,842.35	847.59
3,101 sq. ft - 3,150 sq. ft.	2,370.33	2,617.30	2,655.29	2,840.89	2,966.57	860.74
3,151 sq. ft - 3,200 sq. ft.	2,380.56	2,639.22	2,669.91	2,875.96	3,025.02	875.36
3,201 sq. ft - 3,250 sq. ft.	2,392.25	2,661.14	2,681.60	2,912.49	3,082.01	888.51
3,251 sq. ft - 3,300 sq. ft.	2,439.01	2,681.60	2,691.83	2,946.11	3,128.78	901.66
3,301 sq. ft - 3,350 sq. ft.	2,484.32	2,702.06	2,702.06	2,981.18	3,174.08	916.27
3,351 sq. ft - 3,400 sq. ft.	2,509.16	2,721.06	2,740.05	3,008.94	3,219.38	929.43
3,401 sq. ft - 3,450 sq. ft.	2,541.31	2,738.59	2,778.05	3,036.71	3,264.68	942.58
3,451 sq. ft - 3,500 sq. ft.	2,573.46	2,754.67	2,816.04	3,063.01	3,309.99	957.19
3,501 sq. ft - 3,550 sq. ft.	2,605.61	2,770.74	2,854.04	3,089.32	3,355.29	970.34
3,551 sq. ft - 3,600 sq. ft.	2,636.30	2,798.51	2,890.57	3,114.16	3,399.13	983.50
3,601 sq. ft - 3,650 sq. ft.	2,652.37	2,816.04	2,927.11	3,137.54	3,441.51	998.11
3,651 sq. ft - 3,700 sq. ft.	2,683.06	2,839.43	2,963.64	3,162.39	3,464.89	1,011.26
3,701 sq. ft - 3,750 sq. ft.	2,712.29	2,873.04	2,998.72	3,184.31	3,485.35	1,025.88
3,751 sq. ft - 3,800 sq. ft.	2,742.98	2,928.57	3,017.71	3,206.23	3,505.81	1,039.03
3,801 sq. ft - 3,850 sq. ft.	2,770.74	2,984.10	3,033.79	3,228.15	3,524.81	1,052.18
3,851 sq. ft - 3,900 sq. ft.	2,798.51	3,038.17	3,064.48	3,248.61	3,533.57	1,066.79
3,901 sq. ft - 3,950 sq. ft.	2,826.27	3,058.63	3,095.16	3,267.61	3,542.34	1,079.95
3,951 sq. ft - 4,000 sq. ft.	2,854.04	3,096.63	3,125.85	3,312.91	3,548.19	1,093.10
4,001 sq. ft - 4,050 sq. ft.	2,878.88	3,133.16	3,155.08	3,343.60	3,554.03	1,107.71
4,051 sq. ft - 4,100 sq. ft.	2,905.19	3,175.54	3,184.31	3,375.75	3,568.65	1,120.86
4,101 sq. ft - 4,150 sq. ft.	2,930.03	3,204.77	3,212.07	3,406.44	3,581.80	1,134.02
4,151 sq. ft - 4,200 sq. ft.	2,954.87	3,247.15	3,299.76	3,435.66	3,593.49	1,148.63
> 4,200 sq. ft.	2,976.79	3,286.60	3,327.52	3,464.89	3,605.18	1,163.24
Non- Residential Property (per Acre)	14,201.52	13,783.57	12,814.68	14,045.15	12,535.56	NA

*Reflects assigned special tax rates for FY 24/25

Fiscal Year 2024/2025
Annual Special Tax Levy by Zone

Tax Zone	Number of Units/Acres	Average Assigned Special Tax Rate ^[1]	Total Assigned Special Tax ^[2]	Total Actual Special Tax Levy ^[3]
Tax Zone 1	135 Units	\$2,461.19	\$282,320.63	\$210,134.04
Tax Zone 2	113 Units	2,666.80	293,456.36	218,423.00
Tax Zone 3	106 Units	2,722.41	295,553.20	219,983.94
Tax Zone 4	172 Units	2,864.56	490,308.96	364,942.78
Tax Zone 5	166 Units	3,020.12	557,911.68	415,259.94
Tax Zone 6	29 Units	895.38	32,205.49	23,970.84
Developed Property	721 Units	N/A	\$1,951,756.33	\$1,452,718.59
Undeveloped Property	9.18 Acres	0.00 Per Acre	0.00	0.00
Total	721 Units		\$1,951,756.33	\$1,452,718.59

[1] Reflects the average Special Tax Rates across all tax classifications for each specific tax zone, thus the average Special Tax Rate may not reflect the actual assigned Special Tax Rate for each parcel of Developed Property.

[2] The CFD levied at 74.43% of the Maximum Assigned Special Tax.

[3] Totals may not sum due to rounding.

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for RE CFD No. 1 as of June 30, 2025, for Fiscal Year 2024/2025 and prior Fiscal Years are summarized in the table below. Based on the Foreclosure Covenant outlined in the 2018 Indenture and the current delinquency rates, one parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2024/2025 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

RE CFD No. 1 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$1,378,090.30	20	\$1,360,243.18	\$17,847.12	1.30%	\$0.00	0.00%
2021/2022	1,394,099.96	20	1,375,247.00	18,852.96	1.35%	0.00	0.00%
2022/2023	1,414,658.44	12	1,403,373.67	11,284.77	0.80%	0.00	0.00%
2023/2024	1,433,841.14	14	1,413,664.87	20,176.27	1.41%	2,298.52	0.16%
2024/2025	1,452,718.59	3	1,448,069.19	4,649.40	0.32%	4,649.40	0.32%

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 2018 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with RE CFD No. 1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2018 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the Indenture.

The balances, as of June 30, 2025, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the following table. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2024/2025.

**Fund and Account Balances
as of June 30, 2025**

Account Name	Account Number	Balance
Bond Fund	299956000	\$1,045,929.07
Interest Account	299956001	0.00
Principal Account	299956002	0.00
Surplus Fund	299956004	1,011,383.08
Total		\$2,057,312.15

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. 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

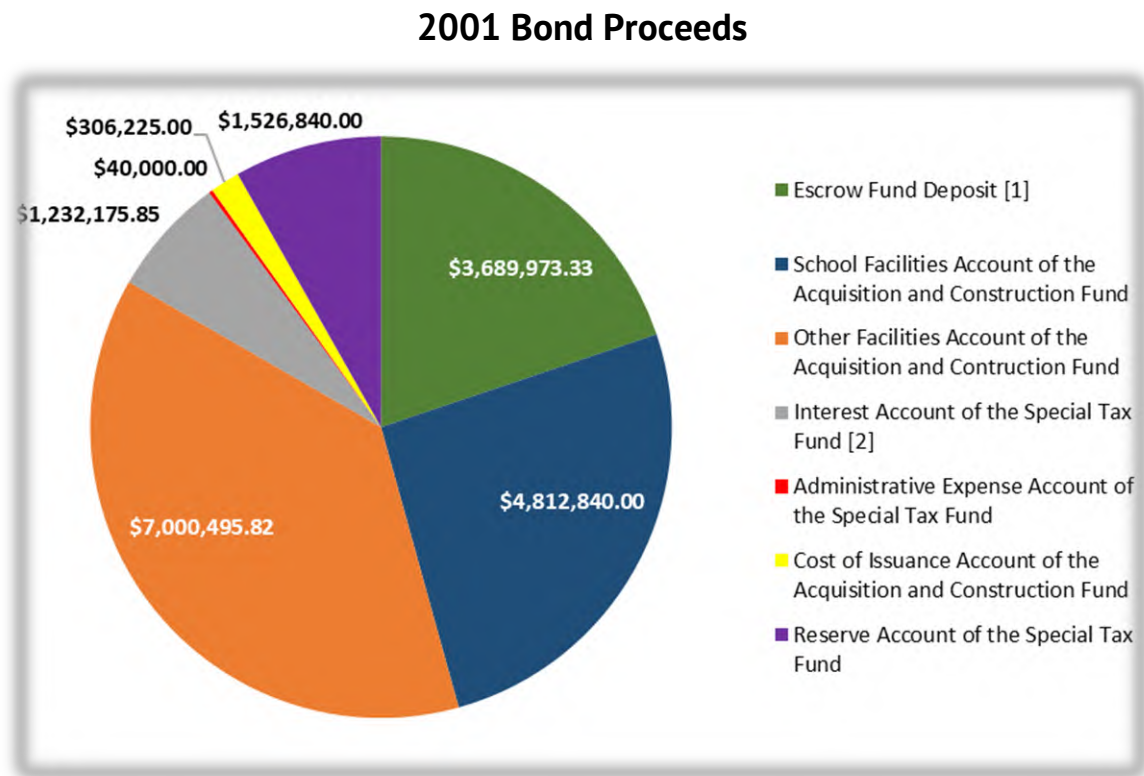
Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), RE CFD No. 1 can only be used to fund the Authorized Facilities as outlined at the time of formation. Pursuant to the Resolution and Ordinance Nos. 0001-37 and 0001-38 which were adopted by the Board on March 22, 2001, the authorized use of the special taxes is as follows:

Amounts necessary to pay the costs on the acquisition, design, construction, lease, equipping and/or improvement of authorized facilities and all incidental expenses in connection therewith including the costs of administering the levy and collection of the special tax as well as all costs of bonded indebtedness of the CFD.

B. 2001 Special Tax Bonds

1. Bond Proceeds

In accordance with the 2001 Resolution of Issuance for the 2001 Bonds, the total bond proceeds of \$18,940,000 minus \$331,450 in Underwriter Discount were deposited into the funds and accounts as shown in the graph below.



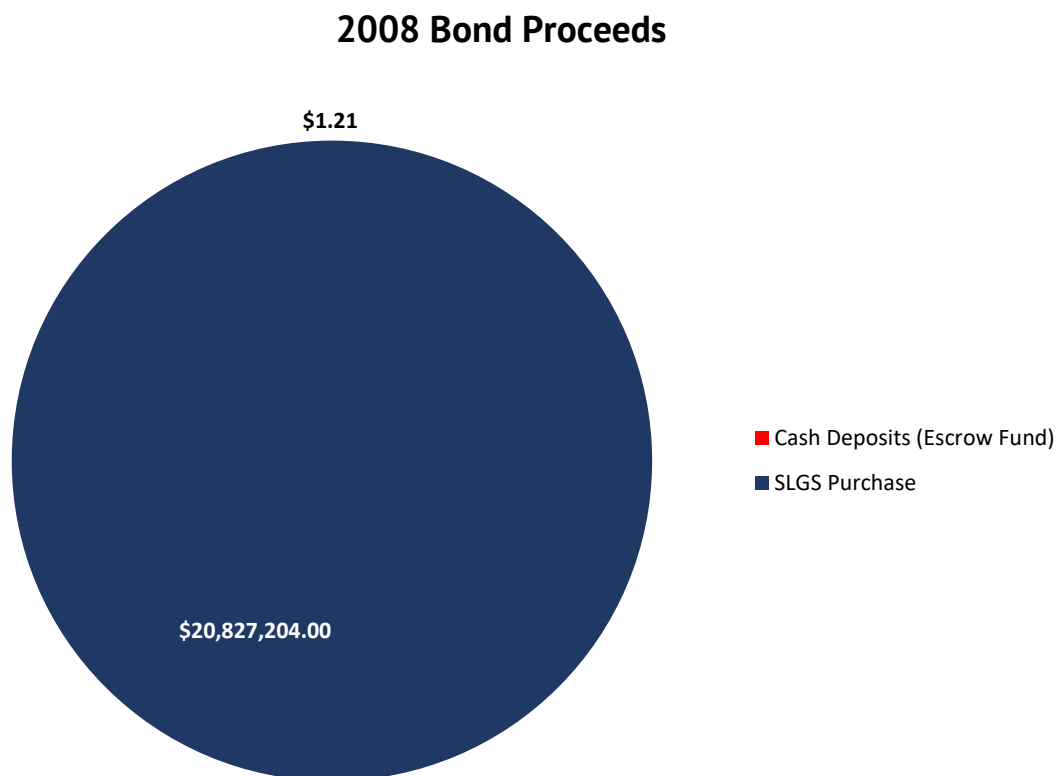
[1] This amount includes funds representing \$2,905,800 of escrowed construction funds, \$319,200 of reserve account amounts escrowed relative to the Escrow Term Bonds, and \$464,973.33 representing the interest due on the Escrow Term Bonds through September 1, 2003.

[2] Represents a portion of the capitalized interest on the Bonds not deposited in the Escrow Fund through September 1, 2002.

C. 2008 Local Agency Revenue Refunding Bonds

1. Bond Proceeds

In accordance with the 2008 Indenture of Trust for the 2008 Bonds, the local bond proceeds of \$21,010,000 less \$2,123,498.48 in Authority Discount plus \$2,238.98 in the Prior Interest Account, \$1,938,456.62 in the Prior Debt Service Reserve Fund, and \$8.09 in the Prior Special Tax Fund were deposited into the funds and accounts as shown in the graph below.



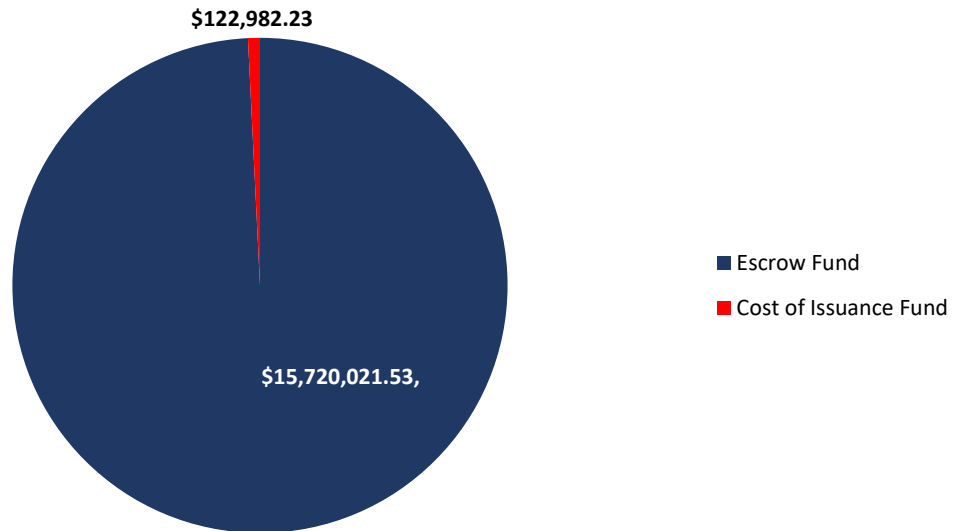
D. 2018A Local Agency Revenue Refunding Bonds

1. Bond Proceeds

In accordance with the 2018 Indenture of Trust for the 2018 Bonds, the local bond proceeds of \$11,380,000 less \$99,575 in Underwriter's Discount, plus \$1,930,520.80 in Original Issue Premium, and

\$2,632,057.96 in Prior Funds on Hand were deposited into the funds and accounts as shown in the graph below.

2018 Bond Proceeds



E. Special Taxes

The CFD has covenanted to levy the Annual Special Taxes in accordance with the RMA. The tables on the following page present a detailed accounting of the Annual Special Taxes collected and expended by the CFD within the previous fiscal year.

County Activity
Fiscal Year 2024/2025

Balance as of July 1, 2024		\$4,034,692.39
Accruals		\$1,637,429.25
Special Tax Collections	\$1,454,413.43	
Special Tax Collections - Penalties and Interest	183,015.82	
Expenditures		(\$1,262,417.05)
Agency Staff	(\$17,862.00)	
Legal Expenses	(9,376.00)	
Professional Services	(4,259.50)	
Bank Fees	(1,850.00)	
Special Taxes Wired to Trustee	(1,229,069.55)	
Balance as of June 30, 2025		\$4,409,704.59

Fiscal Agent Activity
Fiscal Year 2024/2025

Balance as of July 1, 2024		\$1,975,975.29
Accruals		\$1,276,461.86
Investment Earnings	\$47,392.31	
Special Tax Deposits	1,229,069.55	
Expenditures		(\$1,195,125.00)
Interest Payments	(\$390,125.00)	
Principal Payments	(805,000.00)	
Balance as of June 30, 2025		\$2,057,312.15

V. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of RE CFD No. 1 based on the financial obligations for Fiscal Year 2025/2026.

A. Annual Special Tax Requirement

The Annual Special Taxes of RE CFD No. 1 are calculated in accordance and pursuant to the RMA. Pursuant to the 2018 Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the 2018 Bonds may be used to purchase/construct the Authorized Facilities of RE CFD No. 1. The following table shows the calculation of the annual special tax requirement for Fiscal Year 2025/2026.

Annual Special Tax Requirement for RE CFD No. 1

Fiscal Year 2024/2025 Remaining Sources		\$5,455,633.66
Balance of Tax Collection Fund (County)	\$4,409,704.59	
Bond Fund	1,045,929.07	
Interest Account	0.00	
Principal Account	0.00	
Anticipated Special Taxes	0.00	
Fiscal Year 2024/2025 Remaining Obligations		(\$5,455,633.66)
September 1, 2025 Interest Payment	(\$185,000.00)	
September 1, 2025 Principal Payment	(860,000.00)	
Direct Construction of Authorized Facilities	(4,410,633.66)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$1,474,833.80)
Administrative Expense Budget	(\$26,182.89)	
Anticipated Special Tax Delinquencies ^[1]	(4,720.19)	
March 1, 2026 Interest Payment	(163,500.00)	
September 1, 2026 Interest Payment	(163,500.00)	
September 1, 2026 Principal Payment	(925,000.00)	
Direct Construction of Authorized Facilities	(191,930.72)	
Fiscal Year 2025/2026 Annual Special Tax Requirement		\$1,474,833.80

[1] Assumes the Year End Fiscal Year 2024/2025 delinquency rate of 0.32%.

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is authorized to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to finance Authorized Facilities. The estimated Fiscal Year 2025/2026 Administrative Expenses are shown in the table below.

Fiscal Year 2025/2026 Budgeted Administrative Expenses

Administrative Expense	Budget
Bank Fees	\$1,686.00
Etiwanda Admin Fees	10,766.00
County CD Fee & Transaction Fee & New Agency Fee (\$150)	198.61
SDFA Annual CFD Administration Fees	3,192.00
SDFA Continuing Disclosure	337.50
SDFA Dissemination	37.50
SDFA Material Event Filings/Ratings Change (\$150 / filing, 1 filing estimate)	37.50
SDFA Annual CFD Reporting and Website Disclosure Services	250.00
Agency Accounting	358.00
Delinquency Notices/Payment Plans	678.78
Legal Expenses (All)	8,641.00
Total Expenses	\$26,182.89

VI. Special Tax Classification

Each Fiscal Year, parcels within RE CFD No. 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 RE CFD No. 1

A. Developed Property

Building Permits have been issued for 721 Units by the City within RE CFD No. 1. According to the County Assessor, all property zoned for residential development within RE CFD No. 1 has been built and completed. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially developed.

**Summary of Parcels
Classified as Developed Property
Fiscal Year 2025/2026**

Initial Tax Year	Classification	Total Building Square Footage	Number of Units
2002/2003	Developed Property	247,465	78
2003/2004	Developed Property	1,190,672	370
2004/2005	Developed Property	477,433	146
2005/2006	Developed Property	207,791	62
2006/2007	Developed Property	95,506	26
2007/2008	Developed Property	18,071	5
2008/2009	Developed Property	27,359	8
2009/2010	Developed Property	91,618	26
Total		2,355,915	721

VII. Fiscal Year 2025/2026 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 annual special tax requirement.

Based on the annual special tax requirement listed in Section V, RE CFD No. 1 will levy at 74.56% of 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 2025/2026 by Special Tax classification as determined by the RMA for RE CFD No. 1 can be found on the tables on the following pages.

Fiscal Year 2025/2026 Annual Special Tax Levy

Initial Tax Year	Tax Zone 1	Tax Zone 2	Tax Zone 3	Tax Zone 4	Tax Zone 5	Tax Zone 6
Residential Property						
< 2,301 sq. ft.	\$1,929.86	\$2,100.19	\$2,157.95	\$2,211.27	\$2,369.74	\$636.87
2,301 sq. ft - 2,350 sq. ft.	1,968.37	2,154.99	2,212.75	2,251.26	2,384.56	651.68
2,351 sq. ft - 2,400 sq. ft.	2,006.88	2,168.32	2,229.04	2,276.44	2,403.81	665.01
2,401 sq. ft - 2,450 sq. ft.	2,043.90	2,203.86	2,237.93	2,285.32	2,414.18	678.34
2,451 sq. ft - 2,500 sq. ft.	2,079.45	2,221.64	2,289.77	2,319.39	2,421.58	693.15
2,501 sq. ft - 2,550 sq. ft.	2,115.00	2,280.88	2,387.52	2,394.92	2,427.51	706.48
2,551 sq. ft - 2,600 sq. ft.	2,149.06	2,317.91	2,391.96	2,423.06	2,431.95	719.81
2,601 sq. ft - 2,650 sq. ft.	2,183.13	2,353.45	2,396.40	2,434.91	2,443.80	734.62
2,651 sq. ft - 2,700 sq. ft.	2,215.71	2,389.00	2,455.65	2,485.27	2,494.16	747.95
2,701 sq. ft - 2,750 sq. ft.	2,248.30	2,423.06	2,513.41	2,534.15	2,544.51	761.28
2,751 sq. ft - 2,800 sq. ft.	2,279.40	2,457.13	2,540.07	2,583.02	2,594.87	776.09
2,801 sq. ft - 2,850 sq. ft.	2,309.02	2,489.71	2,566.73	2,590.43	2,643.75	789.42
2,851 sq. ft - 2,900 sq. ft.	2,328.27	2,520.82	2,591.91	2,631.90	2,692.62	804.23
2,901 sq. ft - 2,950 sq. ft.	2,344.57	2,551.92	2,615.61	2,691.14	2,740.02	817.56
2,951 sq. ft - 3,000 sq. ft.	2,360.86	2,578.58	2,639.30	2,747.42	2,787.41	830.89
3,001 sq. ft - 3,050 sq. ft.	2,375.67	2,603.76	2,661.52	2,803.70	2,834.81	845.70
3,051 sq. ft - 3,100 sq. ft.	2,389.00	2,628.94	2,677.81	2,842.21	2,880.72	859.03
3,101 sq. ft - 3,150 sq. ft.	2,402.33	2,652.63	2,691.14	2,879.24	3,006.61	872.36
3,151 sq. ft - 3,200 sq. ft.	2,412.70	2,674.85	2,705.95	2,914.79	3,065.86	887.17
3,201 sq. ft - 3,250 sq. ft.	2,424.55	2,697.07	2,717.80	2,951.81	3,123.62	900.50
3,251 sq. ft - 3,300 sq. ft.	2,471.94	2,717.80	2,728.17	2,985.88	3,171.01	913.83
3,301 sq. ft - 3,350 sq. ft.	2,517.85	2,738.54	2,738.54	3,021.42	3,216.93	928.64
3,351 sq. ft - 3,400 sq. ft.	2,543.03	2,757.79	2,777.04	3,049.57	3,262.84	941.97
3,401 sq. ft - 3,450 sq. ft.	2,575.62	2,775.56	2,815.55	3,077.71	3,308.76	955.30
3,451 sq. ft - 3,500 sq. ft.	2,608.20	2,791.86	2,854.06	3,104.37	3,354.67	970.11
3,501 sq. ft - 3,550 sq. ft.	2,640.78	2,808.15	2,892.57	3,131.03	3,400.58	983.44
3,551 sq. ft - 3,600 sq. ft.	2,671.89	2,836.29	2,929.60	3,156.20	3,445.02	996.77
3,601 sq. ft - 3,650 sq. ft.	2,688.18	2,854.06	2,966.62	3,179.90	3,487.97	1,011.58
3,651 sq. ft - 3,700 sq. ft.	2,719.28	2,877.76	3,003.65	3,205.08	3,511.67	1,024.91
3,701 sq. ft - 3,750 sq. ft.	2,748.90	2,911.82	3,039.20	3,227.30	3,532.40	1,039.73
3,751 sq. ft - 3,800 sq. ft.	2,780.01	2,968.11	3,058.45	3,249.51	3,553.14	1,053.06
3,801 sq. ft - 3,850 sq. ft.	2,808.15	3,024.39	3,074.74	3,271.73	3,572.39	1,066.39
3,851 sq. ft - 3,900 sq. ft.	2,836.29	3,079.19	3,105.85	3,292.46	3,581.28	1,081.20
3,901 sq. ft - 3,950 sq. ft.	2,864.43	3,099.92	3,136.95	3,311.72	3,590.16	1,094.53
3,951 sq. ft - 4,000 sq. ft.	2,892.57	3,138.43	3,168.05	3,357.63	3,596.09	1,107.86
4,001 sq. ft - 4,050 sq. ft.	2,917.75	3,175.46	3,197.67	3,388.74	3,602.01	1,122.67
4,051 sq. ft - 4,100 sq. ft.	2,944.41	3,218.41	3,227.30	3,421.32	3,616.82	1,136.00
4,101 sq. ft - 4,150 sq. ft.	2,969.59	3,248.03	3,255.44	3,452.42	3,630.15	1,149.33
4,151 sq. ft - 4,200 sq. ft.	2,994.76	3,290.98	3,344.30	3,482.04	3,642.00	1,164.14
> 4,200 sq. ft.	3,016.98	3,330.97	3,372.44	3,511.67	3,653.85	1,178.95
Non- Residential Property (per Acre)	14,393.24	13,969.65	12,987.68	14,234.76	12,704.79	N/A

Fiscal Year 2025/2026 Annual Special Tax Levy by Zone

Tax Zone	Number of Units/Acres	Average Assigned Special Tax Rate ^[1]	Total Assigned Special Tax ^[2]	Total Actual Special Tax Levy ^[3]
Tax Zone 1	135 Units	\$2,494.42	\$286,131.81	\$213,333.68
Tax Zone 2	113 Units	2,702.81	297,417.82	221,748.90
Tax Zone 3	106 Units	2,759.16	299,543.03	223,333.54
Tax Zone 4	172 Units	2,903.23	496,927.94	370,498.88
Tax Zone 5	166 Units	3,060.90	565,443.18	421,582.86
Tax Zone 6	29 Units	907.46	32,640.20	24,335.94
Developed Property	721 Units	N/A	\$1,978,103.98	\$1,474,833.80
Undeveloped Property	9.18 Acres	0.00 Per Acre	0.00	0.00
Total	721 Units		\$1,978,103.98	\$1,474,833.80

[1] Reflects the average Special Tax Rates across all tax classifications for each specific tax zone, thus the average Special Tax Rate may not reflect the actual assigned Special Tax Rate for each parcel of Developed Property.

[2] The CFD levied at 74.56% of the Maximum Assigned Special Tax.

[3] Totals may not sum due to rounding.

California Financial Services\CFS - CFS\UNREGULATED\Etiwanda\Development Revenue\CFD Admin\RE CFD No. 1\FY 2025-26

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF A
SPECIAL TAX FOR RANCHO ETIWANDA PUBLIC
FACILITIES COMMUNITY FACILITIES DISTRICT
NO. 1 OF THE ETIWANDA SCHOOL DISTRICT**

The Board of Trustees of the Etiwanda School District (the "Board") sitting as the legislative body of the Rancho Etiwanda Public Facilities Community Facilities District No. 1 ("CFD No. 1") of Etiwanda School District (the "School District"), shall levy and collect a special tax (the "Special Tax") which, pursuant to the procedures and terms described below, is applicable to each taxable Assessor's Parcel located within the boundaries of CFD No. 1. The Special Tax will be levied at the applicable rate for Developed Property, as hereinafter defined, Undeveloped Property as hereinafter defined, or Taxable Public Property, as hereinafter defined. Each Assessor's Parcel which is Developed Property, as hereinafter defined, shall be taxed at the applicable rate. Those parcels which constitute Undeveloped Property and Taxable Public Property shall be taxed at the applicable rate as set forth below.

All property located within the boundaries of CFD No. 1 shall be taxed for the purposes, to the extent and in the manner herein set forth unless exempted by law or by the provisions of Section 5 herein.

The Etiwanda School District is in the process of obtaining its Tentative Tract Map 16100, which Tentative Tract Map is a portion of its Assessor Parcel Number 0225-071-67, for the development of 30 residential lots. The Cucamonga Public Facilities Corporation (the "Corporation") has sold a portion of its Assessor's Parcel Number 0225-071-66 to the School District for Tentative Tract Map 16100 and neither the School District nor the Corporation is a "landowner" or "owner of land" as provided in Government Code Section 53317(f).

Section 1. **Definitions.**

"Acre or Acreage" means the land area of an Assessor's Parcel or Final Subdivision as shown on the Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, lot line adjustment, condominium plan, or other recorded parcel map excluding the land area of any portion of an Assessor's Parcel or Final Subdivision as to which an easement for road right-of-way or other real property interest has been dedicated or irrevocably offered for dedication to a public agency. If the land area of the road right-of-way or other real property interest 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 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 the following actual or reasonably estimated costs directly related to the administration of CFD No. 1 including, but not limited to, the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the School District, CFD No. 1, or a designee thereof); the costs of collecting the Special Taxes (whether by the School District or otherwise); the costs of remitting the Special Taxes to the fiscal agent or trustee; the costs of the fiscal agent or trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the School District, CFD No. 1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the School District, CFD No. 1 or any designee thereof of complying with School District, CFD No. 1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the School District, CFD No. 1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow fund and the School District's annual administrative expenses directly related to CFD No. 1. Administrative Expenses shall also include, but not be limited to, amounts advanced by the School District or CFD No. 1 for any other administrative purposes of CFD No. 1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Appeals Board" means the Board appointed pursuant to Section 7 herein.

"Assessor's Parcel" means a parcel of land as designated on an official map of the San Bernardino County Assessor which has been assigned a discrete identifying parcel number.

"Assigned Special Tax" means the Special Tax as determined by reference to Section 3(A)(1) below.

"Backup Special Tax" means the Special Tax amount set forth in Section 3(A)(2) below.

"Bonds" means any bonds or other debt (as defined in the Act), whether in one or more series, secured by the levy of Special Taxes.

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

"CFD No. 1" means the Rancho Etiwanda Public Facilities Community Facilities District No. 1 as depicted on the map as recorded with the County Recorder of San Bernardino County and on file with the School District.

"Developed Property" means all Taxable Property for which a building permit was issued as of June 30 preceding the Fiscal Year for which the Special Tax is being levied.

"Final Subdivision" 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 of time commencing on July 1 of any year and ending the following June 30.

"Indenture" means the 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 highest Special Tax determined in accordance with Section 3 for Developed, Undeveloped Property, and Taxable Public Property which can be levied by the Board in any Fiscal Year.

"Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit was issued for non-residential use.

"Public Property" means property within the boundaries of CFD No. 1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way or for purposes of landscape maintenance has been granted to the federal government, the State of California, the County of San Bernardino, or any local government or other public agency; utility properties belonging to public or private utilities with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; water district properties owned by a nonprofit public benefit corporation and created for the benefit of the water districts; and properties exempt from general ad valorem property taxes.

"Residential Floor Area" means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for an Assessor's Parcel.

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

"Special Tax Requirement" means an amount to be determined annually by the Board to pay authorized costs and expenses of the School District including (i) costs and expenses necessary to issue and administer Bonds secured in whole or in part by Special Taxes of CFD No. 1, (ii) costs and expenses to collect and administer the Special Taxes, and administer CFD No. 1, (iii) amounts to pay current and past due debt service on the Bonds, (iv) costs and expenses for credit enhancement with respect to the Bonds, (v) costs and expenses of remarketing, credit enhancement and liquidity facility fees (including such fees for instruments that serve as the basis of a reserve fund related to any indebtedness in lieu of cash), (vi) amounts to create and replenish reserve funds to their proper level (including payments to be made from a reserve fund based upon past Special Tax delinquencies), (vii) amounts to compensate for actual delinquent Special Taxes or anticipated Special Tax delinquencies (based upon past delinquency experience), (viii) to pay directly for authorized facilities through the levy of Special Taxes upon Developed Property, and (ix) to accumulate Special Taxes from Developed Property to pay debt service on Bonds in subsequent years, less (x) a credit for funds available to reduce the annual Special Tax levy as determined pursuant to the Indenture.

"Taxable Property" means the area within the boundaries of CFD No. 1 which is not exempt from application of the Special Tax by operation of law or Section 5 herein.

"Taxable Public Property" means all property located within the boundaries of CFD No. 1 which is not exempt from the Special Tax pursuant to Section 5 below.

"Tax Zone" means an area designated as such on the Zone Map.

"Undeveloped Property" means all Taxable Property which is not classified as Developed Property. For purposes of determining the amount of Acreage to be classified as Undeveloped Property within an Assessor's Parcel for which discrete Assessor's Parcels have not been assigned to each lot proposed to be developed, the CFD Administrator will multiply the gross acreage of the Assessor's Parcel by the quotient derived by dividing the number of proposed dwelling units for which a building permit was not issued as of June 30 preceding the Fiscal Year for which the Special Tax is being levied by the total number of dwelling units proposed to be developed.

"Zone Map" means the map attached hereto as Exhibit A which identifies the approximate location of each Tax Zone within CFD No. 1, as such map may be amended pursuant to Section 2 below.

Section 2. Classification of Assessor's Parcel

Each Fiscal Year, the School District shall classify all Taxable Property within the boundaries of CFD No. 1 as either Developed Property, Undeveloped Property, or Public Property. In order to determine the applicable

Special Tax, Developed Property that satisfies the criteria for Residential Property and Non-Residential Property shall be assigned thereto and taxed as set forth in Section 3. Undeveloped Property and Public Property that is not exempt from the Special Tax shall be taxed as set forth in Section 3.

Each Assessor's Parcel classified as Undeveloped Property shall further be assigned to a Tax Zone based upon the Zone Map. If an Assessor's Parcel classified as Undeveloped Property is located within more than one Tax Zone, the Acreage of the Assessor's Parcel within each Tax Zone shall be determined for purposes of determining the Special Tax to be levied with respect to such Assessor's Parcel.

For purposes of determining the applicable Table 1 Assigned Special Tax for Developed Property, each Assessor's Parcel of Residential Property shall be assigned to a Tax Zone and within that Tax Zone, to a Land Use Category based upon the Residential Floor Area of improvements constructed or proposed to be constructed on such Assessor's Parcel.

Prior to the issuance of Bonds, the Zone Map may be amended, based upon updated or modified information regarding Final Subdivision or tentative subdivision maps approved within CFD No. 1. Subsequent to the issuance of Bonds, the Zone Map may be modified based upon Final Subdivisions and the CFD Administrator's determination that such modification shall not result in a decrease in the total Special Taxes that may be levied and collected with respect to Developed Property, Undeveloped Property, and Taxable Public Property.

Section 3. **Maximum Special Tax Rates.**

A. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the applicable Assigned Special Tax as shown in Table 1 or (ii) the amount derived by application of the Backup Special Tax as shown in Table 2. For purposes of determining the applicable Table 1 Assigned Special Tax for Developed Property, each Assessor's Parcel of Developed Property shall be assigned to a Tax Zone.

1. Assigned Special Tax

The Assigned Special Tax for each Land Use Category in each Tax Zone is as shown in Table 1.

TABLE 1
Fiscal Year 2001-02
Assigned Special Taxes Rates
For the Rancho Etiwanda Public Facilities
Community Facilities District No. 1
of the Etiwanda School District

Land Use Category	Tax Zone 1	Tax Zone 2	Tax Zone 3	Tax Zone 4	Tax Zone 5	Tax Zone 6
Residential Property						
< 2,301 SF	\$1,303	\$1,418	\$1,457	\$1,493	\$1,600	\$430
2,301 SF – 2,350 SF	\$1,329	\$1,455	\$1,494	\$1,520	\$1,610	\$440
2,351 SF – 2,400 SF	\$1,355	\$1,464	\$1,505	\$1,537	\$1,623	\$449
2,401 SF – 2,450 SF	\$1,380	\$1,488	\$1,511	\$1,543	\$1,630	\$458
2,451 SF – 2,500 SF	\$1,404	\$1,500	\$1,546	\$1,566	\$1,635	\$468
2,501 SF – 2,550 SF	\$1,428	\$1,540	\$1,612	\$1,617	\$1,639	\$477
2,551 SF – 2,600 SF	\$1,451	\$1,565	\$1,615	\$1,636	\$1,642	\$486
2,601 SF – 2,650 SF	\$1,474	\$1,589	\$1,618	\$1,644	\$1,650	\$496
2,651 SF – 2,700 SF	\$1,496	\$1,613	\$1,658	\$1,678	\$1,684	\$505
2,701 SF – 2,750 SF	\$1,518	\$1,636	\$1,697	\$1,711	\$1,718	\$514
2,751 SF – 2,800 SF	\$1,539	\$1,659	\$1,715	\$1,744	\$1,752	\$524
2,801 SF – 2,850 SF	\$1,559	\$1,681	\$1,733	\$1,749	\$1,785	\$533
2,851 SF – 2,900 SF	\$1,572	\$1,702	\$1,750	\$1,777	\$1,818	\$543
2,901 SF – 2,950 SF	\$1,583	\$1,723	\$1,766	\$1,817	\$1,850	\$552
2,951 SF – 3,000 SF	\$1,594	\$1,741	\$1,782	\$1,855	\$1,882	\$561
3,001 SF – 3,050 SF	\$1,604	\$1,758	\$1,797	\$1,893	\$1,914	\$571
3,051 SF – 3,100 SF	\$1,613	\$1,775	\$1,808	\$1,919	\$1,945	\$580
3,101 SF – 3,150 SF	\$1,622	\$1,791	\$1,817	\$1,944	\$2,030	\$589
3,151 SF – 3,200 SF	\$1,629	\$1,806	\$1,827	\$1,968	\$2,070	\$599
3,201 SF – 3,250 SF	\$1,637	\$1,821	\$1,835	\$1,993	\$2,109	\$608
3,251 SF – 3,300 SF	\$1,669	\$1,835	\$1,842	\$2,016	\$2,141	\$617
3,301 SF – 3,350 SF	\$1,700	\$1,849	\$1,849	\$2,040	\$2,172	\$627
3,351 SF – 3,400 SF	\$1,717	\$1,862	\$1,875	\$2,059	\$2,203	\$636
3,401 SF – 3,450 SF	\$1,739	\$1,874	\$1,901	\$2,078	\$2,234	\$645
3,451 SF – 3,500 SF	\$1,761	\$1,885	\$1,927	\$2,096	\$2,265	\$655
3,501 SF – 3,550 SF	\$1,783	\$1,896	\$1,953	\$2,114	\$2,296	\$664
3,551 SF – 3,600 SF	\$1,804	\$1,915	\$1,978	\$2,131	\$2,326	\$673
3,601 SF – 3,650 SF	\$1,815	\$1,927	\$2,003	\$2,147	\$2,355	\$683
3,651 SF – 3,700 SF	\$1,836	\$1,943	\$2,028	\$2,164	\$2,371	\$692
3,701 SF – 3,750 SF	\$1,856	\$1,966	\$2,052	\$2,179	\$2,385	\$702
3,751 SF – 3,800 SF	\$1,877	\$2,004	\$2,065	\$2,194	\$2,399	\$711
3,801 SF – 3,850 SF	\$1,896	\$2,042	\$2,076	\$2,209	\$2,412	\$720
3,851 SF – 3,900 SF	\$1,915	\$2,079	\$2,097	\$2,223	\$2,418	\$730
3,901 SF – 3,950 SF	\$1,934	\$2,093	\$2,118	\$2,236	\$2,424	\$739

Land Use Category	Tax Zone 1	Tax Zone 2	Tax Zone 3	Tax Zone 4	Tax Zone 5	Tax Zone 6
3,951 SF – 4,000 SF	\$1,953	\$2,119	\$2,139	\$2,267	\$2,428	\$748
4,001 SF – 4,050 SF	\$1,970	\$2,144	\$2,159	\$2,288	\$2,432	\$758
4,051 SF – 4,100 SF	\$1,988	\$2,173	\$2,179	\$2,310	\$2,442	\$767
4,101 SF – 4,150 SF	\$2,005	\$2,193	\$2,198	\$2,331	\$2,451	\$776
4,151 SF – 4,200 SF	\$2,022	\$2,222	\$2,258	\$2,351	\$2,459	\$786
> 4,200 SF	\$2,037	\$2,249	\$2,277	\$2,371	\$2,467	\$796
Non-Residential Property (per Acre)	\$9,718	\$9,432	\$8,769	\$9,611	\$8,578	NA

Commencing with July 1, 2002 and on each July 1 thereafter to and including July 1, 2010, the Assigned Special Tax for each Tax Zone shall be increased by two percent (2%) of the amount in effect the previous Fiscal Year. Each July 1 thereafter, commencing with July 1, 2011, the Assigned Special Tax for each Tax Zone shall be increased by one and thirty-five hundredths percent (1.35%) of the amount in effect the previous Fiscal Year.

2. Backup Special Tax

The Backup Special Tax Rate attributable to each Acre of a Final Subdivision for Fiscal Year 2001-2002 is shown in Table 2. The Backup Special Tax attributable to a Final Subdivision is equal to the Backup Special Tax per Acre multiplied by the Acreage of all Taxable Property within the Final Subdivision. The Backup Special Tax shall not apply to Non-Residential Property or to any property located within Tax Zone 6.

The Backup Special Tax for each Assessor's Parcel of Residential Property in a Final Subdivision shall be computed by dividing the aggregate Backup Special Tax attributable to the Assessor's Parcels of Taxable Property for which building permits for residential construction have or may be issued, as determined in the preceding paragraph, by the number of such Assessor's Parcels (i.e., the number of residential lots) within such Final Subdivision.

Commencing with July 1, 2002 and on each July 1 thereafter to and including July 1, 2010, the Backup Special Tax for each Tax Zone shall be increased by two percent (2%) of the amount in effect the previous Fiscal Year. Each July 1 thereafter, commencing with July 1, 2011, the Backup Special Tax for each Tax Zone shall be increased by one and thirty-five hundredths percent (1.35%) of the amount in effect the previous Fiscal Year.

B. Undeveloped Property and Taxable Public Property

In the event that funds projected to be derived from the Assigned Special Taxes for Developed Property, capitalized interest, if any, and other funds

available pursuant to the Indenture, are projected by CFD No. 1 to be inadequate to meet the Special Tax Requirement, the governing body of CFD No. 1 shall levy up to the Maximum Special Tax on Undeveloped Property. The Maximum Special Tax on Undeveloped Property for Fiscal Year 2001-02 attributable to each Acre of the land area of an Assessor's Parcel (as shown on an Assessor's Parcel map of the County Assessor or, if the land area is not shown on said map, the land area on the applicable final map, parcel, or other recorded County Map) is shown in Table 2. The Maximum Special Tax for Taxable Public Property is as shown in Table 2 below.

Commencing with July 1, 2002 and on each July 1 thereafter to and including July 1, 2010, the Undeveloped Property Special Tax and Taxable Public Property Special Tax for each Tax Zone shall be increased by two percent (2%) of the amount in effect the previous Fiscal Year. Each July 1 thereafter, commencing with July 1, 2011, the Undeveloped Property Special Tax and Taxable Public Property Special Tax for each Tax Zone shall be increased by one and thirty-five hundredths percent (1.35%) of the amount in effect the previous Fiscal Year.

Table 2

Fiscal Year 2001-02
Backup Special Tax,
Maximum Undeveloped Property Special Tax,
And Maximum Taxable Public Property Special Tax
Rancho Etiwanda Public Facilities
Community Facilities District No. 1
Of the Etiwanda School District

Tax Zone	Backup Special Tax per Acre	Maximum Undeveloped Property Special Tax per Acre	Maximum Taxable Public Property Special Tax per Acre
1	\$9,718	\$9,718	\$9,718
2	\$9,432	\$9,432	\$9,432
3	\$8,769	\$8,769	\$8,769
4	\$9,611	\$9,611	\$9,611
5	\$8,578	\$8,578	\$8,578
6	N/A	N/A	N/A

Section 4. Apportionment of Special Tax.

Commencing in Fiscal Year 2001-02, and for each Fiscal Year thereafter, the Board shall determine the amount of Special Taxes to be

collected from all Taxable Property located within CFD No. 1 in order to satisfy the Special Tax Requirement. The Board shall levy the Special Tax as follows until the amount of the levy equals the Special Tax Requirement:

First: The Special Tax shall be levied on each Assessor's Parcel of Developed Property, in equal percentages, up to one hundred percent (100%) of the applicable Assigned Special Tax for that Fiscal Year, as set forth in Section 3(A)(1) above;

Second: If additional Special Taxes are necessary to satisfy the Special Tax Requirement, the Special Tax shall be levied on each Assessor's Parcel of Undeveloped Property, in equal percentages, up to one hundred percent (100%) of the applicable Maximum Special Tax for that Fiscal Year, as set forth in Section 3(B) above;

Third: If additional monies are needed after the first two steps have been completed to satisfy the Special Tax Requirement, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages up to the Maximum Special Tax for each such Assessor's Parcel for such Fiscal Year.

Fourth: If additional monies are needed after the first three steps have been completed to satisfy the Special Tax Requirement, then the Special Tax shall be levied in equal percentages on each Assessor's Parcel of Taxable Public Property up to the applicable Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Taxes levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent (10%) per Fiscal Year as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 1.

Section 5. **Exemptions.**

A Special Tax shall not be levied on Public Property (except as otherwise provided in Sections 53317.3 and 53317.5 of the Act) subject to the Acreage as set forth in Table 3 for each Tax Zone. The exemption of Acres of Public Property as listed in the following table will be allocated on a first in time basis. All property located within Tax Zone 6 will not be subject to a Special Tax until such property is owned by an entity which is not a public agency at which time the allowable exempt Acreage within Tax Zone 6 shall be as listed in Table 3.

If lot 26 of Tentative Tract Map ("TTM") 15902 prepays the special tax lien pursuant to Section 9(B), the maximum exempt acreage for Tax Zone 1 shall be limited to 9.3 Acres as set forth in Table 3 below.

Table 3

Maximum Exempt Acreage Allocation
For Each Tax Zone
Rancho Etiwanda Public Facilities
Community Facilities District No. 1
Of the Etiwanda School District

Tax Zone		Maximum Exempt Acreage of Public Property
1	Lot 26 of TTM 15902	1.8 Acres
1	Remaining Area	9.3 Acres
2		10.3 Acres
3		11.1 Acres
4		28.8 Acres
5		21.1 Acres
6		3.7 Acres

If the total Acres of Public Property in a Tax Zone is in excess of the total Acres set forth in Table 3, then the Acres exceeding such total shall be taxed at the applicable rates set forth in Section 3 above and to the extent set forth in Section 4 above.

The Special Tax obligation associated with any Taxable Property within CFD No. 1 must be prepaid and permanently satisfied prior to being acquired by any public entity for which ordinary ad valorem taxes do not apply. Should an Assessor's Parcel no longer be Public Property, such property shall no longer be exempt from the levy of Special Taxes.

Section 6. **Manner of Collection.**

The Special Taxes for CFD No. 1 will be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner as determined by the Board, and the Special Taxes will be subject to the same penalties and procedures, sale, and lien priority in the event of delinquencies as provided for ad valorem taxes.

Section 7. Appeals Board.

A three-member Appeals Board, to be appointed by the Board, shall set forth all rules and further specifics relating to the implementation, interpretation and administration of the Special Tax formula. Any dispute regarding the allocation or amount of Special Taxes levied against any particular parcel shall be submitted to the Appeals Board for consideration.

Section 8. Term of Special Tax.

Commencing Fiscal Year 2001-2002 and for each year that any Bonds are outstanding the Special Tax shall be levied on all Assessor's 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 CFD No. 1 for uncollected Special Taxes associated with the levy of such Special Taxes, but not later than the 2040-41 Fiscal Year.

Section 9. Prepayment of the Special Tax.

A. Prepayment in Full – Developed Property

The Maximum Special Tax for any Assessor's Parcel of Developed Property may be prepaid and permanently satisfied as described herein, provided that a prepayment may be made only if at the time of the prepayment there are no delinquent Special Taxes with respect to such Assessor's Parcel and all other Assessor's Parcels which are under the same ownership and located within CFD No. 1. An owner of an Assessor's Parcel intending to prepay the Special Tax shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount for such Assessor's Parcel and the date through which the amount any such prepayment shall be valid.

The "Prepayment" means an amount equal to the sum of (1) Principal, (2) Premium, (3) Defeasance, and (4) Fees minus the Reserve Fund Credit and the Capitalized Interest Credit, where the terms "Principal," "Premium," "Defeasance," "Fees," "Reserve Fund Credit," and "Capitalized Interest Credit" have the following meanings:

"Principal" means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then applicable Maximum Special Tax for the Assessor's Parcel intending to prepay by (b) the expected aggregate Maximum Special Taxes, to be determined by the CFD Administrator, for CFD No. 1, (and excluding from (b) any Maximum Special Taxes for Assessor's Parcels which have prepaid the

Maximum Special Tax), and multiplying the quotient by the principal amount of outstanding Bonds. If the debt service for the Bonds is pledged to pay the debt service of bonds issued by any joint powers authority (the "Authority Bonds") and the principal amount of such Authority Bonds applicable to CFD No. 1 is greater than the principal amount of Bonds, then the quotient computed above shall be multiplied by the applicable principal amount of Authority Bonds.

"Premium" means an amount equal to the Principal multiplied by the applicable redemption premium, if any, for any Bonds and/or Authority Bonds so redeemed with the proceeds of any such prepayment.

"Defeasance" means an amount equal to the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less the amount CFD No. 1 will actually receive from the reinvestment of the difference of the Prepayment and the Fees until the redemption date for the outstanding Bonds to be redeemed with proceeds of any such prepayment. Credit shall also be given for any Special Tax heretofore paid and which has not yet been utilized to pay the Special Tax Requirement.

"Fees" equal the administrative fees and expenses of CFD No. 1 associated with the prepayment as calculated by the CFD Administrator and include, but are not limited to, the costs of computing the prepayment, the costs of removing any Special Taxes from the Assessor's Roll, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the prepayment and the redemption of Bonds.

"Reserve Fund Credit" shall equal the lesser of (i) the expected reduction in the applicable Reserve Requirement (as defined in the Indenture), if any, following the redemption of Bonds from proceeds of the prepayment or (ii) the amount derived by subtracting the new Reserve Requirement in effect after the redemption of Bonds from proceeds of the prepayment from the balance in the Reserve Fund (as defined in the Indenture) on the prepayment date, but in no event shall such amount be less than zero.

"Capitalized Interest Credit" means the pro rata amount of capitalized interest allocable to the Assessor's Parcel intending to prepay the Special Tax, if any, determined by dividing (a) the then applicable Maximum Special Tax for the Assessor's Parcel intending to prepay by (b) the expected aggregate Maximum Special Taxes, to be determined by the CFD Administrator, for CFD No. 1, (and excluding from (b) any Maximum Special Taxes for Assessor's Parcels which have prepaid the Maximum Special Tax), and multiplying such quotient by the remaining amount of capitalized interest.

"Selected Parcels" means ten or more neighboring parcels within the same Final Subdivision.

The sum of the amounts calculated in the preceding steps shall be paid to CFD No. 1 and shall be used to pay and redeem Bonds in accordance with the Indenture and to pay the Fees associated with the prepayment. Upon the payment of such Prepayment to CFD No. 1, the obligation to pay the Special Tax for such Assessor's Parcel shall be deemed to be permanently satisfied, the Special Tax shall not be levied thereafter on such Assessor's Parcel, and the CFD Administrator shall cause notice of cessation of the Special Tax for such Assessor's Parcel to be recorded within 30 working days of receipt of the Prepayment.

B. Prepayment in Full – Lot 26 of Tentative Tract Map 15902

The Maximum Special Tax for lot 26 of Tentative Tract Map ("TTM") 15902 may be prepaid and permanently satisfied ("TTM 15902 Prepayment") as described herein, provided that a prepayment may be made only if at the time of the prepayment there are no delinquent Special Taxes with respect to the Assessor's Parcel associated with lot 26 of TTM 15902 and all other Assessor's Parcels which are under the same ownership and located within CFD No. 1. The owner of lot 26 of TTM 15902 intending to prepay the Special Tax shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount for lot 26 of TTM 15902 and the date through which the amount of such prepayment shall be valid.

The amount of the TTM 15902 Prepayment shall be computed by application of Section 9(A), substituting "Principal" with the definition as follows:

"Principal" means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then applicable Backup Special Tax of the Zone in which the property is located (treating such property as Developed Property for purposes of applying the Backup Special Tax) multiplied by the acreage of the Assessor's Parcel intending to prepay by (b) the expected aggregate Maximum Special Taxes, to be determined by the CFD Administrator, for CFD No. 1, (and excluding from (b) any Maximum Special Taxes for Assessor's Parcels which have prepaid the Maximum Special Tax), and multiplying the quotient by the principal amount of outstanding Bonds. If the debt service for the Bonds is pledged to pay the debt service of bonds issued by any joint powers authority (the "Authority Bonds") and the principal amount of such Authority Bonds applicable to CFD No. 1 is greater than the principal amount of Bonds, then the quotient computed above shall be multiplied by the applicable principal amount of Authority Bonds.

The sum of the amounts calculated in the preceding steps shall be paid to CFD

No. 1 and shall be used to pay and redeem Bonds in accordance with the Indenture and to pay the Fees associated with the prepayment. Upon the payment of such Undeveloped Prepayment to CFD No. 1, the obligation to pay the Special Tax for such Assessor's Parcel shall be deemed to be permanently satisfied, the Special Tax shall not be levied thereafter on such Assessor's Parcel, and the CFD Administrator shall cause notice of cessation of the Special Tax for such Assessor's Parcel to be recorded within 30 working days of receipt of the Prepayment.

C. Prepayment in Part – Developed Property

The Maximum Special Tax for any Assessor's Parcel of Developed Property may be prepaid in part (a "Partial Prepayment") as described herein, provided that (i) a prepayment may be made only if at the time of the prepayment there are no delinquent Special Taxes with respect to such Assessor's Parcel and all other Assessor's Parcels which are under the same ownership and located within CFD No. 1 and (ii) proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the CFD Administrator.

An owner of an Assessor's Parcel intending to prepay a portion of the Special Tax shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount for such Assessor's Parcel and the date through which the amount any such prepayment shall be valid.

The amount of any Partial Prepayment shall be computed by application of Section 9(A), substituting the portion of the Maximum Special Tax to be prepaid for the Maximum Special Tax applicable to the Assessor's Parcel when computing Principal. The sum of the amounts calculated in the preceding steps shall be paid to CFD No. 1 and shall be used to pay and redeem Bonds in accordance with the Indenture and to pay the Fees associated with the prepayment. Upon the payment of such Partial Prepayment to CFD No. 1, the CFD Administrator shall provide a notice of reduction of the Special Tax for such Assessor's Parcel to the owner of such Assessor's Parcel within 30 working days of receipt of the Partial Prepayment. Furthermore, if requested in writing by the owner, the CFD Administrator shall also provide any subsequent owner of such Assessor's Parcel, for which a Partial Prepayment has been made, with a notice of reduction of Special Tax.

D. Prepayment in Part – Undeveloped Property in a Final Subdivision

The Maximum Special Tax may be prepaid in part for the Selected Parcels of Undeveloped Property in a Final Subdivision (a "Final Subdivision Partial Prepayment") as described herein, provided that (i) a prepayment may be made only if at the time of the prepayment there are no delinquent Special Taxes with respect to the Selected Parcels and all other Assessor's Parcels which are under the same ownership and located within CFD No. 1

and (ii) proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the CFD Administrator.

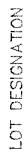
The owner intending to prepay a portion of the Special Tax for the Selected Parcels of Undeveloped Property in such Final Subdivision shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount for such Selected Parcels and the date through which the amount any such prepayment shall be valid.

The amount of any Final Subdivision Partial Prepayment shall be computed by application of Section 9(A), substituting the percentage of the Maximum Special Tax to be prepaid multiplied by the applicable Backup Special Taxes of the Tax Zone in which the Selected Parcels of the Final Subdivision is located (treating the property as Developed Property for purposes of applying the Backup Special Tax) for the term Maximum Special Tax when computing Principal. The sum of the amounts calculated in the preceding steps shall be paid to CFD No. 1 and shall be used to pay and redeem Bonds in accordance with the Indenture and to pay the Fees associated with the prepayment. Upon the payment of such Final Subdivision Partial Prepayment to CFD No. 1, the CFD Administrator shall provide a notice of reduction of the Special Tax for each Assessor's Parcel of the Selected Parcels of Taxable Property within the Final Subdivision to the owner of each Assessor's Parcel within 30 working days of receipt of the Final Subdivision Partial Prepayment. Furthermore, if requested in writing by the owner, the CFD Administrator shall also provide any subsequent owner of such Assessor's Parcel, for which a Final Subdivision Partial Prepayment has been made, with a notice of reduction of Special Tax.

Notwithstanding the foregoing in Sections 9(A), 9(B), 9(C) or 9(D), no prepayment shall be allowed unless the amount of Maximum Special Taxes that may be levied in CFD No. 1 pursuant to Section 4 after the proposed prepayment is at least the sum of (i) the Administrative Expenses and (ii) one hundred ten percent (110%) of the adjusted annual debt service for the Bonds, taking into account the amount of Bonds to remain outstanding after such prepayment.

Exhibit B

CFD Boundary Map



LOT NO.	ASSESSOR'S PARCEL NO.
1	0225-071-53
2	0225-071-58
3	0225-071-58
4	0225-071-66
5	0225-071-67
6	0225-071-60
7	0225-101-30
8	0225-101-31
NAP-1	0225-101-34
9	0225-101-36
NAP-2	0225-101-40
10	0225-101-41
NAP-3	0225-101-42
11	0225-101-43
12	0225-101-44
13	0225-101-45
14	0225-101-46
15	0225-101-47
NAP-4	0225-101-48
16	0225-101-50
17	0225-101-64
18	0225-101-67
19	0225-101-68
NAP-5	0225-101-69
NAP-6	0225-101-70

LEGEND

CFD BOUNDARY

LOT DESIGNATION

NOT A PART



Scale 1" = 600'

FILED IN THE OFFICE OF THE SECRETARY OF THE PIWANDA SCHOOL DISTRICT THIS 19TH DAY OF MARCH 2004.

John F. Holden
SECRETARY OF THE TWINA SCHOOL DISTRICT

THE COUNTY OF SAN FRANCISCO, CALIFORNIA, DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING AMENDED BOUNDARIES OF PASADENA PUBLIC FACILITIES COMMUNITY FACILITY DISTRICT NO. 1, (PASADENA SCHOOL DISTRICT, COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA), WAS APPROVED BY THE BOARD OF EDUCATION AT A REGULAR MEETING HELD ON THE 22ND OF MARCH, 2001, BY ITS RESOLUTION NO. 0001-36, AND AMENDING THE PROPOSED BOUNDARY MAP RECORDED IN BOOK 73 AT PAGE 11, ON NOVEMBER 9, 2000, AS FOLLOWS: 2000-0414-357.

John Borden Jr.
SECRETARY OF THE KIWANDA SOCIETY DISTRICT

NOTE: FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSessor's PARCELS, REFERENCE IS MADE TO THE SAN BERNARDINO COUNTY ASSESSOR PARCEL MAPS.

THIS COPY HAS NOT BEEN COMPARED
WITH THE ORIGINAL MAP
SAN BERNARDINO COUNTY RECORDER

200101560

FILED REQUEST QP

ETIWANOA SCHOOL DISTRICT

ON MARCH 29, 2001

AT 10:49 AM IN

BOOK 73 PAGE 86

OF ASSESSMENT MAPS
SAN BERNARDINO COUNTY RECORDER

PRICE \$8.00

Special District Financing
& Administration

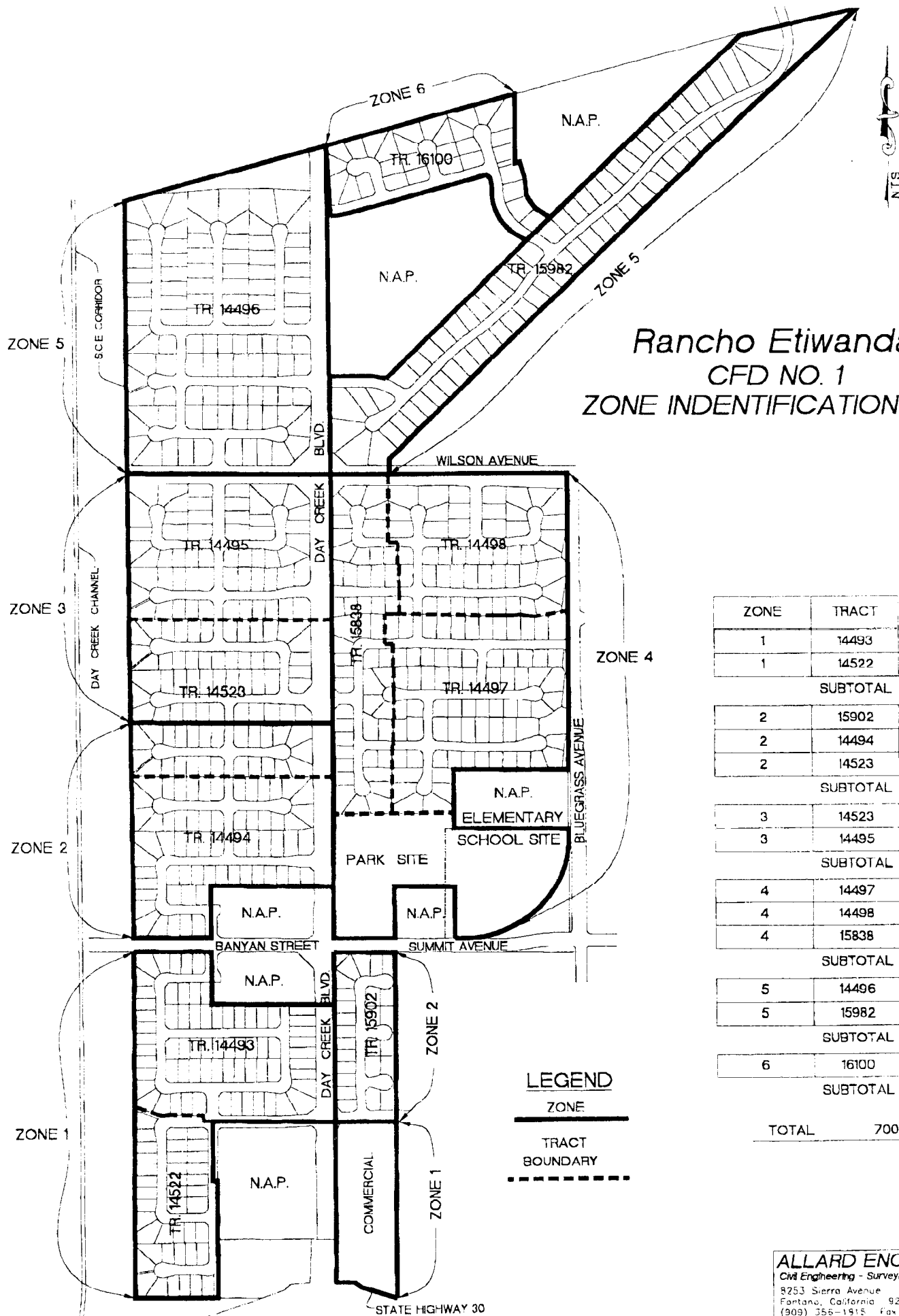
333 South Juniper Street, Suite 208

Escondido, California 92025

Tel: (760) 233-2630 Fax: (760) 233-2631

FEBRUARY 2001

(01-004)



Rancho Etiwanda CFD NO. 1 ZONE IDENTIFICATION MAP

ZONE	TRACT	LOT COUNT
1	14493	69
1	14522	40
SUBTOTAL		109
2	15902	25
2	14494	63
2	14523	25
SUBTOTAL		113
3	14523	48
3	14495	58
SUBTOTAL		106
4	14497	73
4	14498	50
4	15838	49
SUBTOTAL		172
5	14496	102
5	15982	68
SUBTOTAL		170
6	16100	30
SUBTOTAL		30
TOTAL		700

LEGEND

ZONE

TRACT

BOUNDARY

Exhibit C

Assessor's Parcel Maps

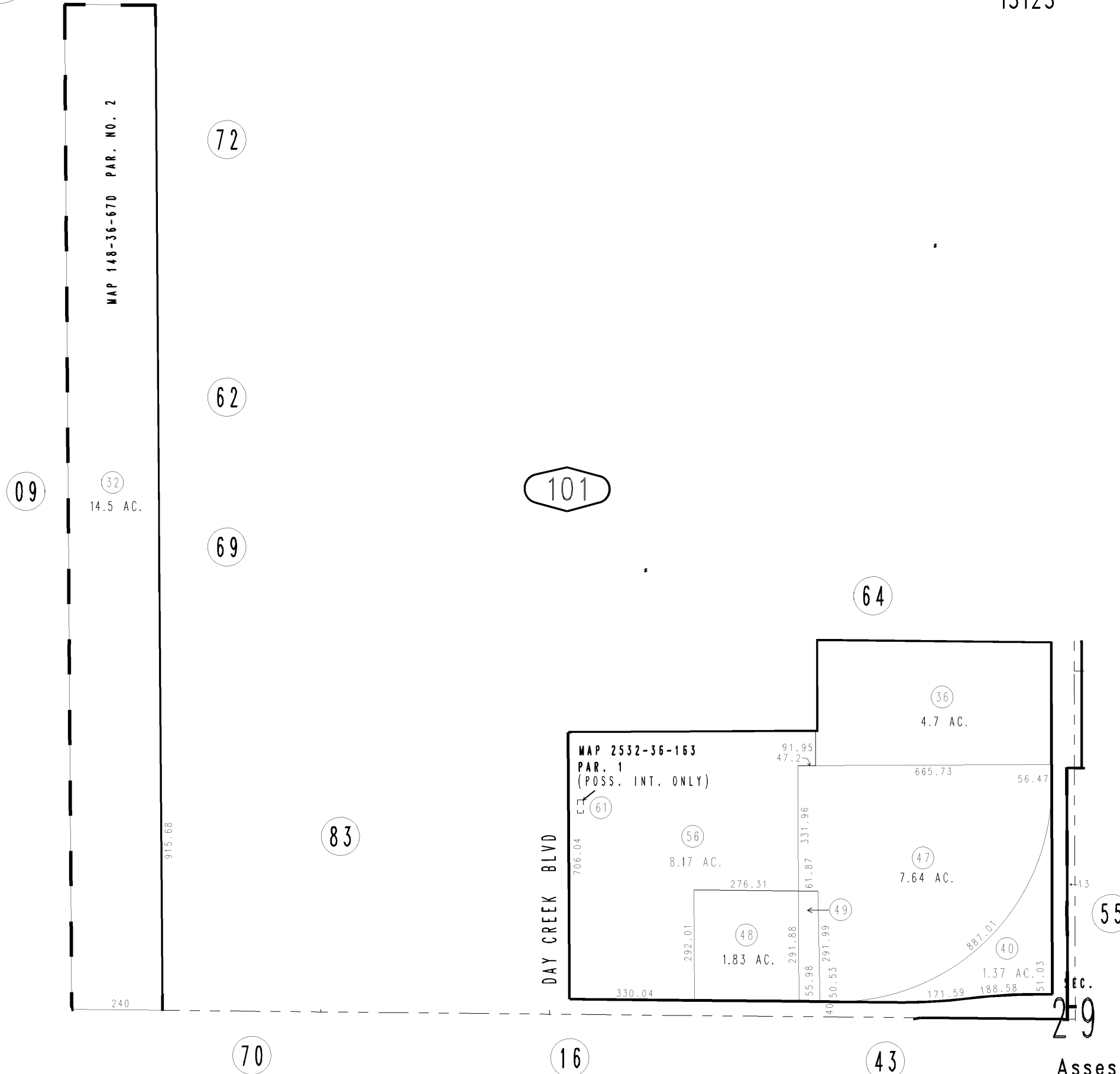
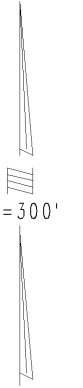
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



1087
07

N.W.1/4 Sec.29, T.1N.,R.6W., S.B.B.&M.

City of Rancho Cucamonga 0225-10
Tax Rate Area
15123

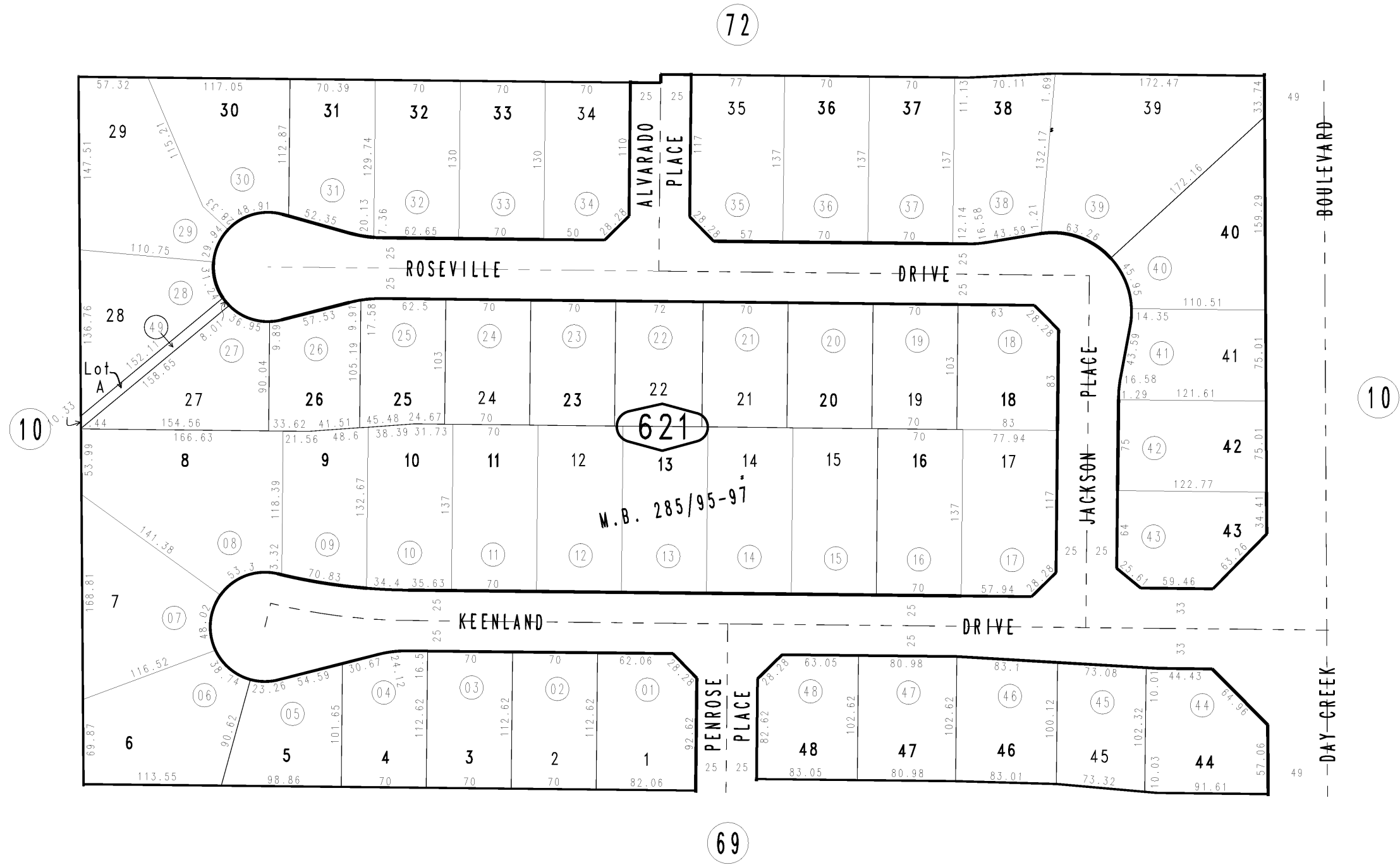
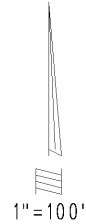


THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Tract No. 14523, M.B. 285/95-97

City of Rancho Cucamonga 0225- 62
Tax Rate Area
15123

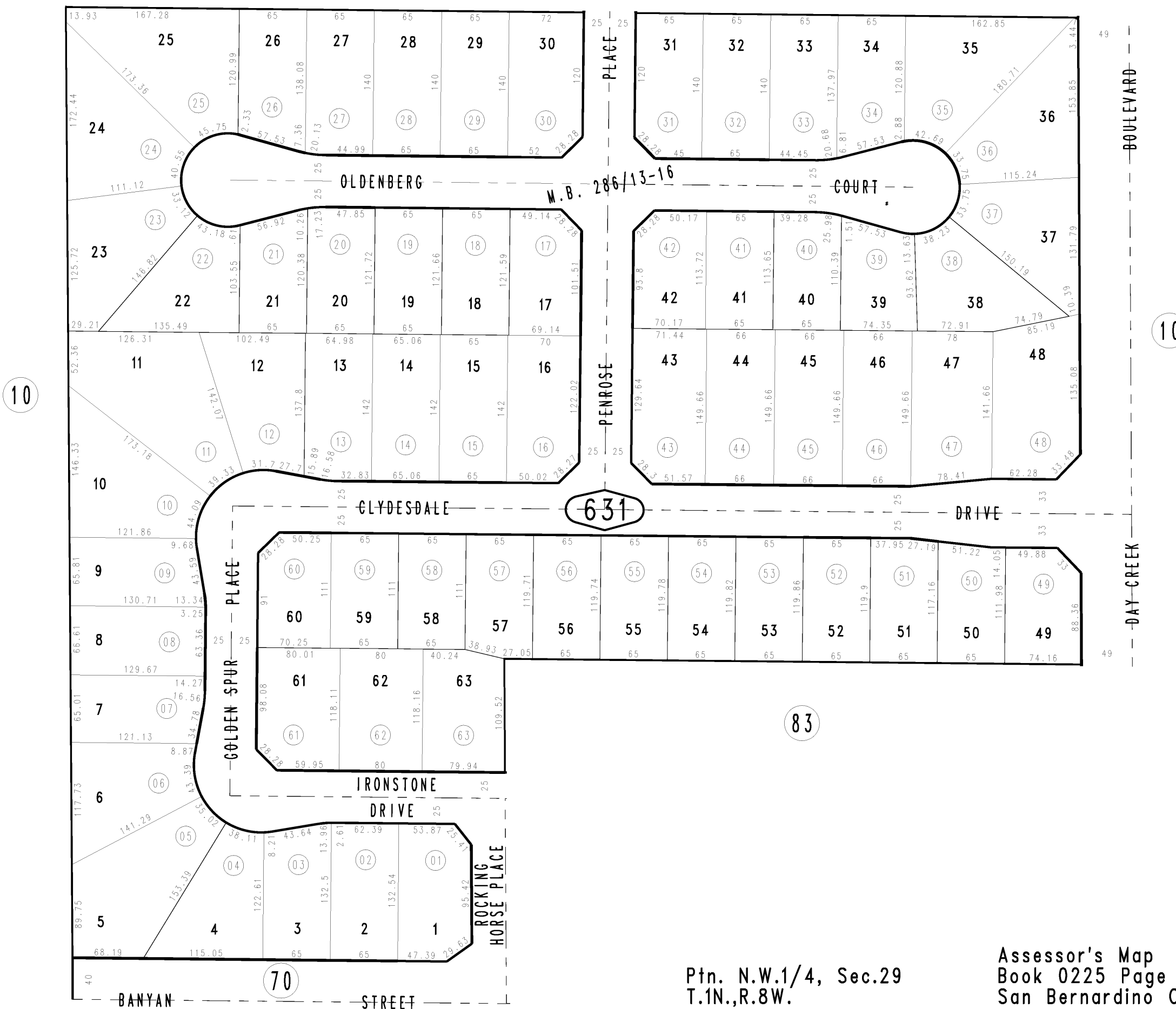
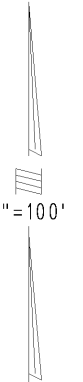


Tract No. 14494-1, M.B. 286/13-16

City of Rancho Cucamonga
Tax Rate Area
15123

0225- 63

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



July 2004

Ptn. N.W.1/4, Sec.29
T.1N.,R.8W.

Assessor's Map
Book 0225 Page 63
San Bernardino County

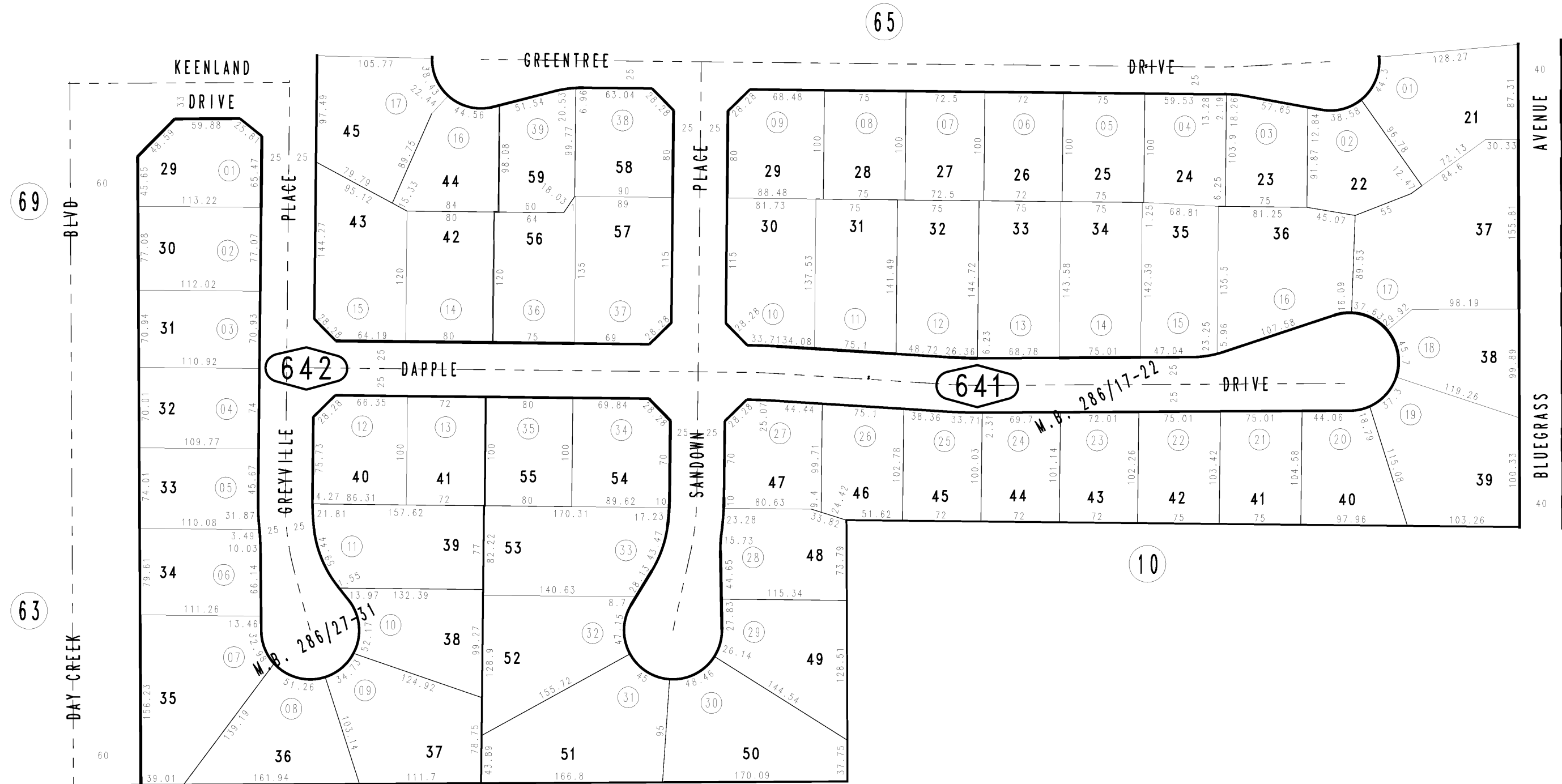
REVISED
07/19/05 KMP

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



Ptn. Tract No. 14497, M.B. 286/17-22

City of Rancho Cucamonga 0225- 64
Tax Rate Area
15123

 $\theta = 100^\circ$ 

July 2004

Ptn. Tract No. 15838, M.B. 286/27-31

Ptn. N.W.1/4, Sec.29
T.1N.,R.8W.

Assessor's Map
Book 0225 Page 64
San Bernardino County

REVISED

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

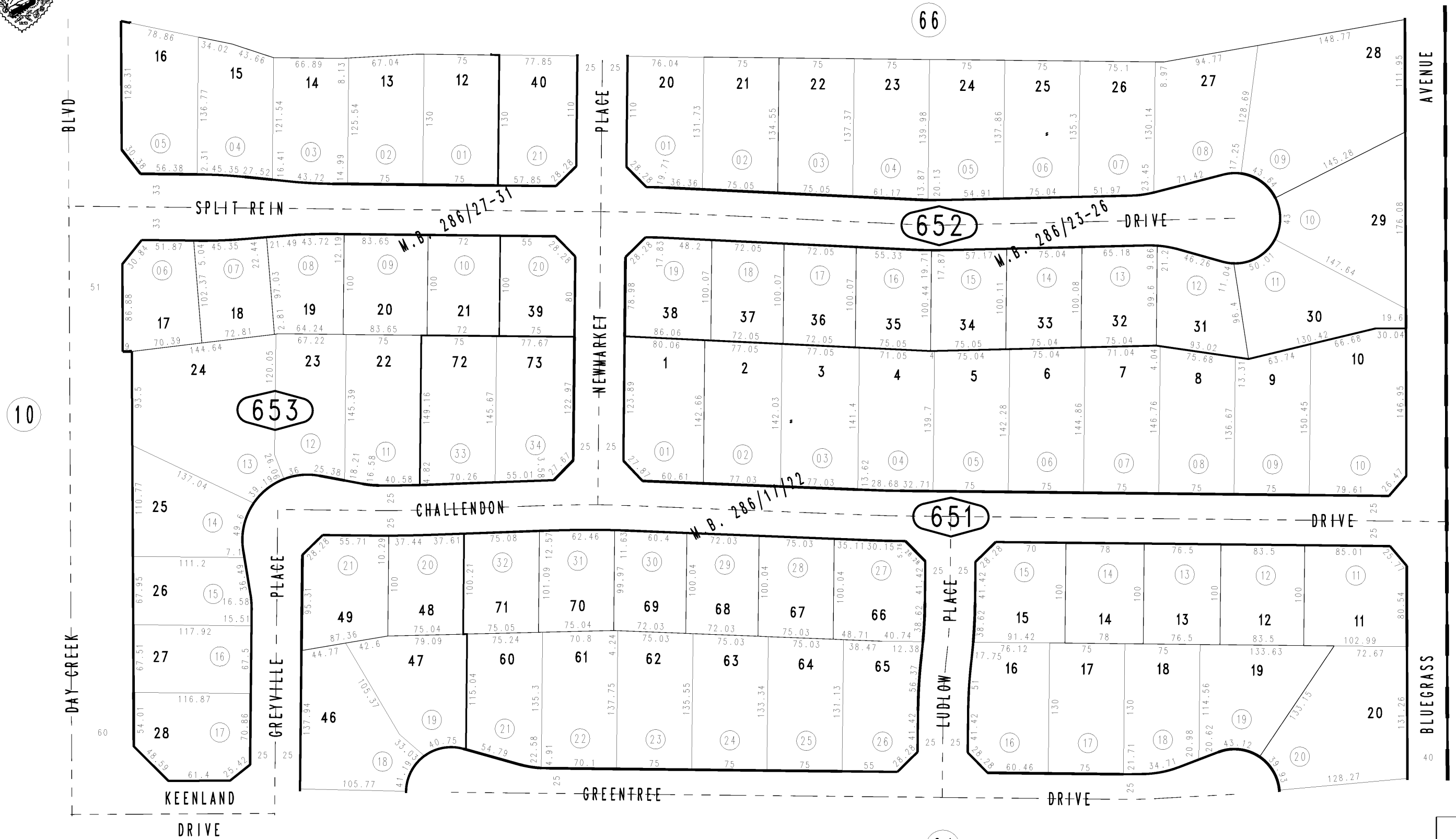


Ptn. Tract No. 14497, M.B. 286/17-22

City of Rancho Cucamonga
Tax Rate Area
15123

0225-65

1"=100'



July 2004

Ptn. Tract No. 15838, M.B. 286/27-31
Ptn. Tract No. 14498, M.B. 286/23-26

Ptn. N.E.1/4, Sec. 29
T.1N., R.6W.

Assessor's Map
Book 0225 Page 65
San Bernardino County

REVISED

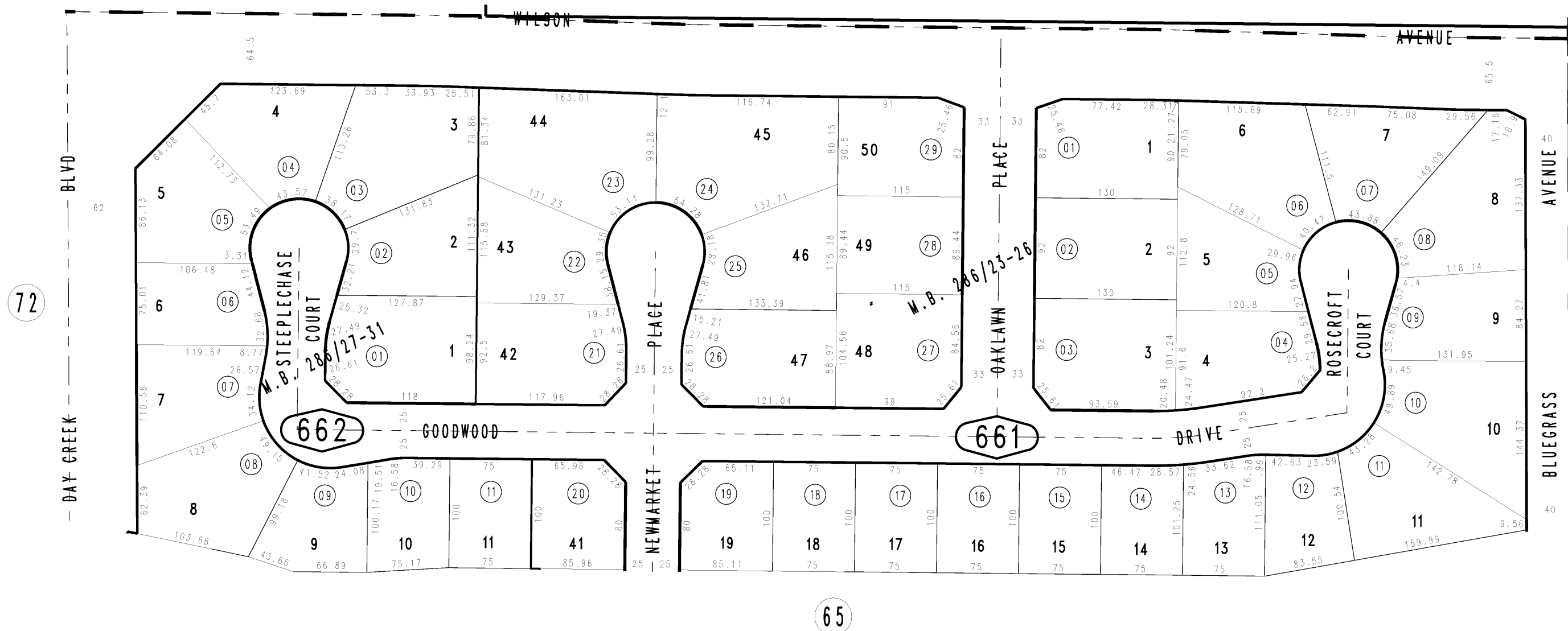
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 14498, M.B. 286/23-26

City of Rancho Cucamonga 0225-66
Tax Rate Area
15123

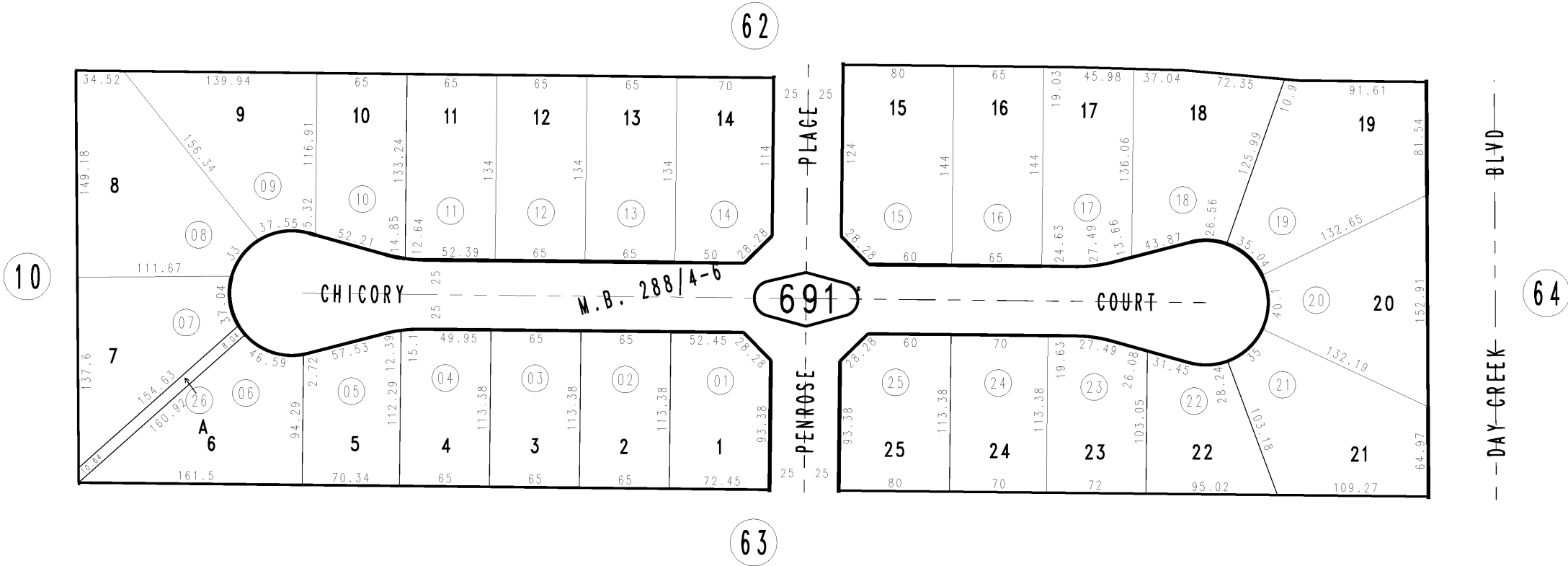
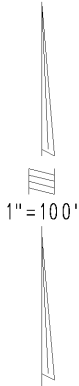
1"=100'



Tract No. 14523-1, M.B. 288/4-6

City of Rancho Cucamonga 0225- 69
Tax Rate Area
15123

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



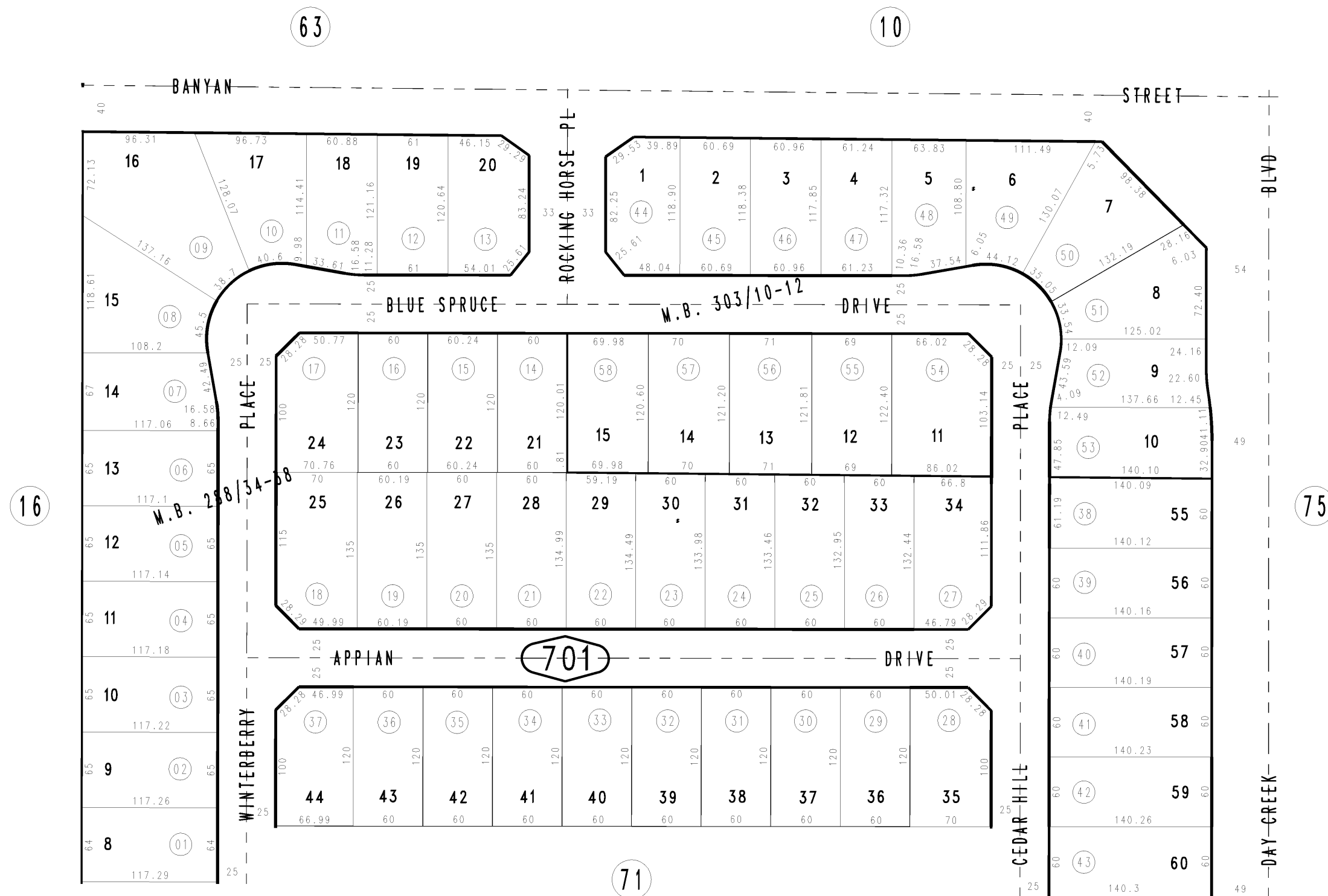
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 14493-1, M.B. 288/34-38

City of Rancho Cucamonga
Tax Rate Area
15123

0225-70



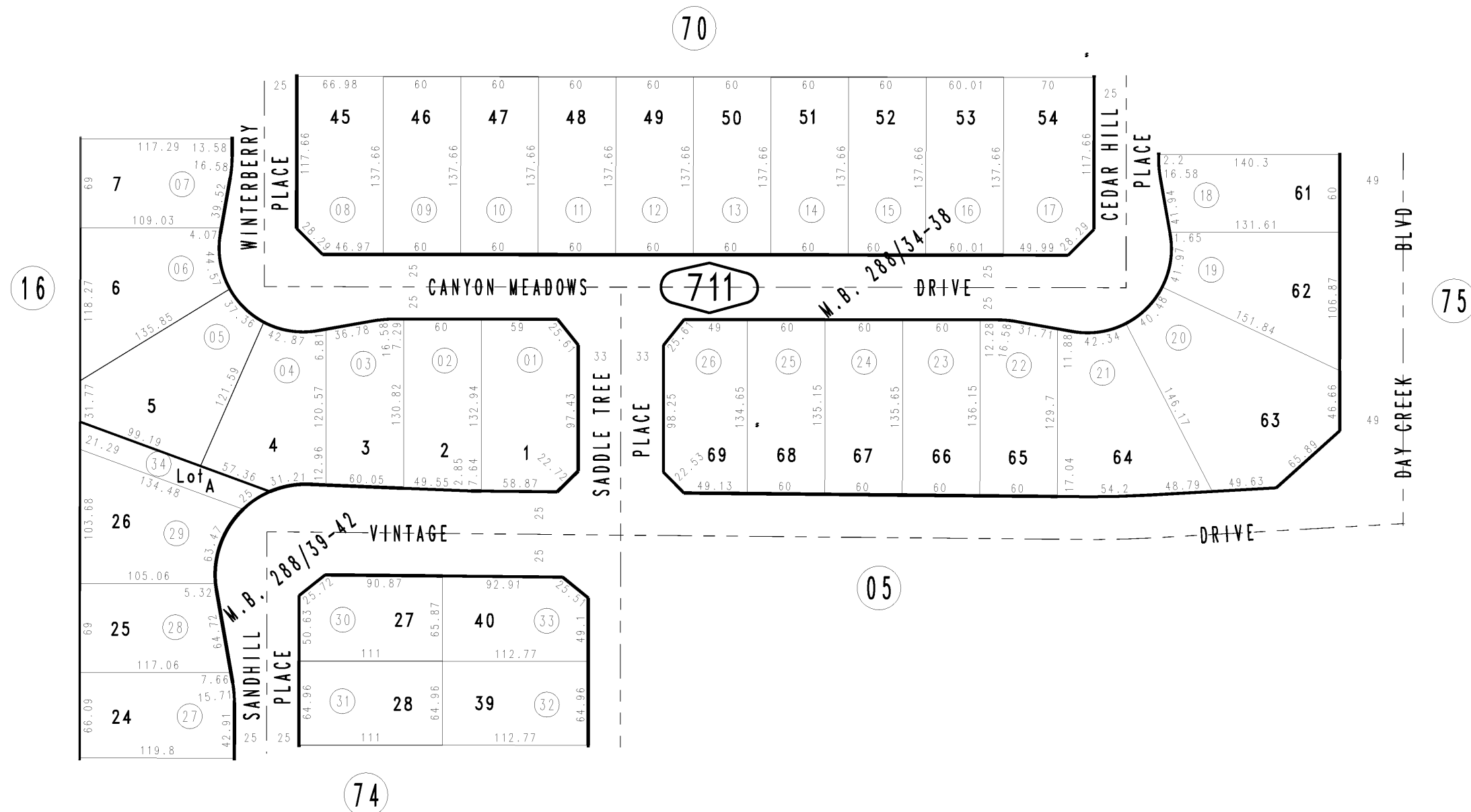
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.

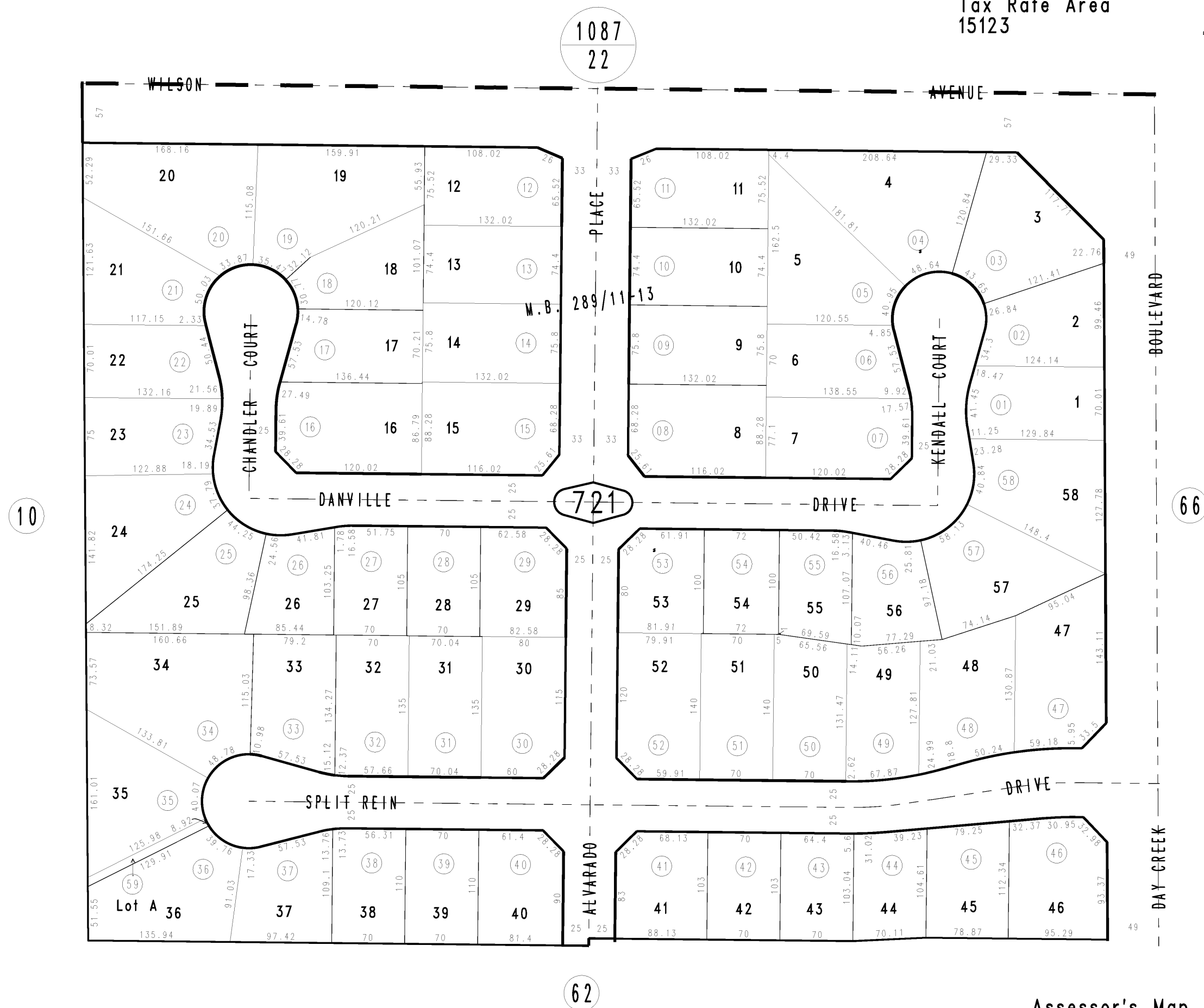


Ptn. Tract No. 14493-1, M.B. 288/34-38

City of Rancho Cucamonga 0225-71
Tax Rate Area
15123

1"=100'





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

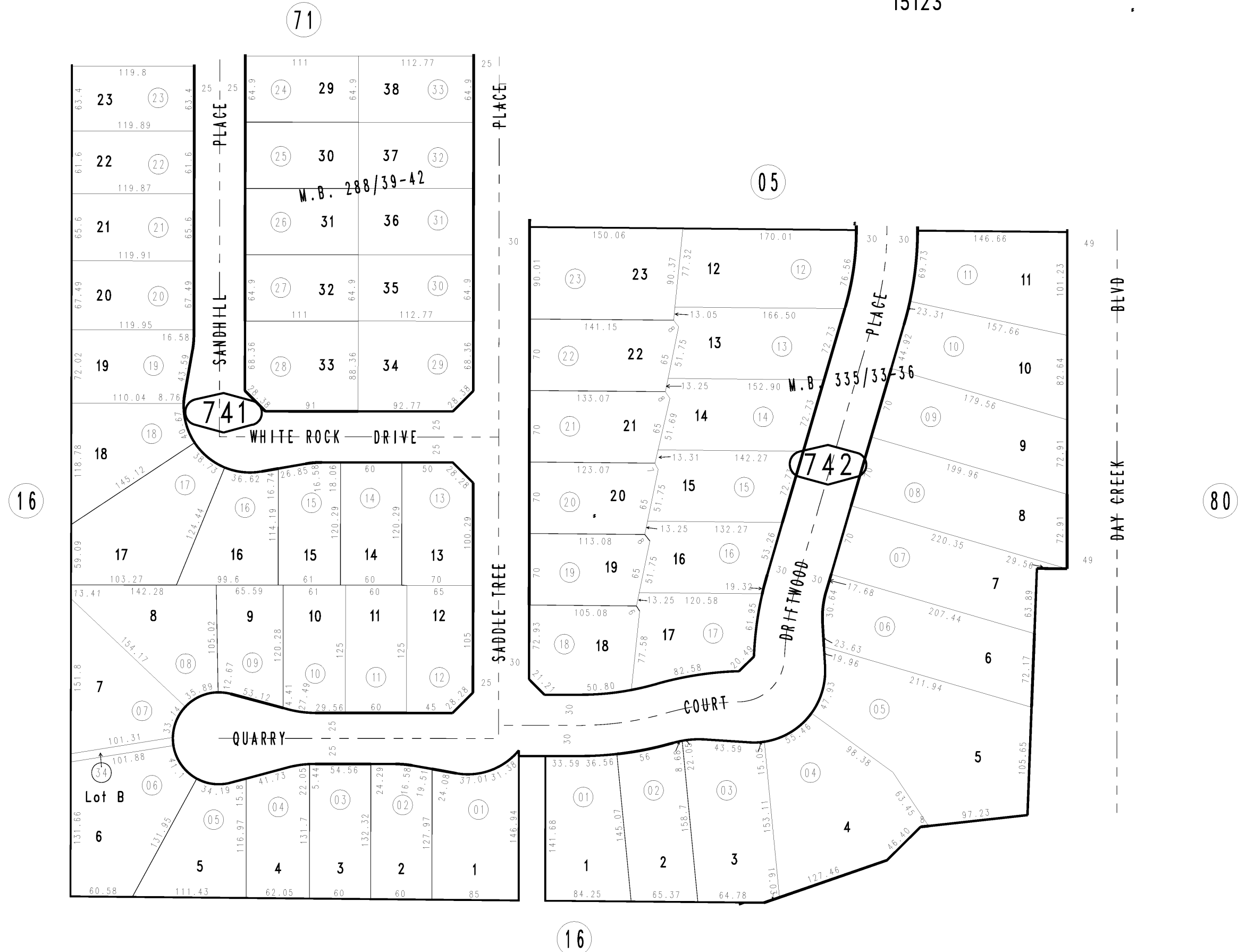


Ptn. Tract No. 14522, M.B. 288/39-42

City of Rancho Cucamonga
Tax Rate Area
15123

0225-74

1"=100'



July 2004

Tract No. 18032, M.B. 335/33-36

Ptn. S.W.1/4, Sec.29
T.1N.,R.6W.

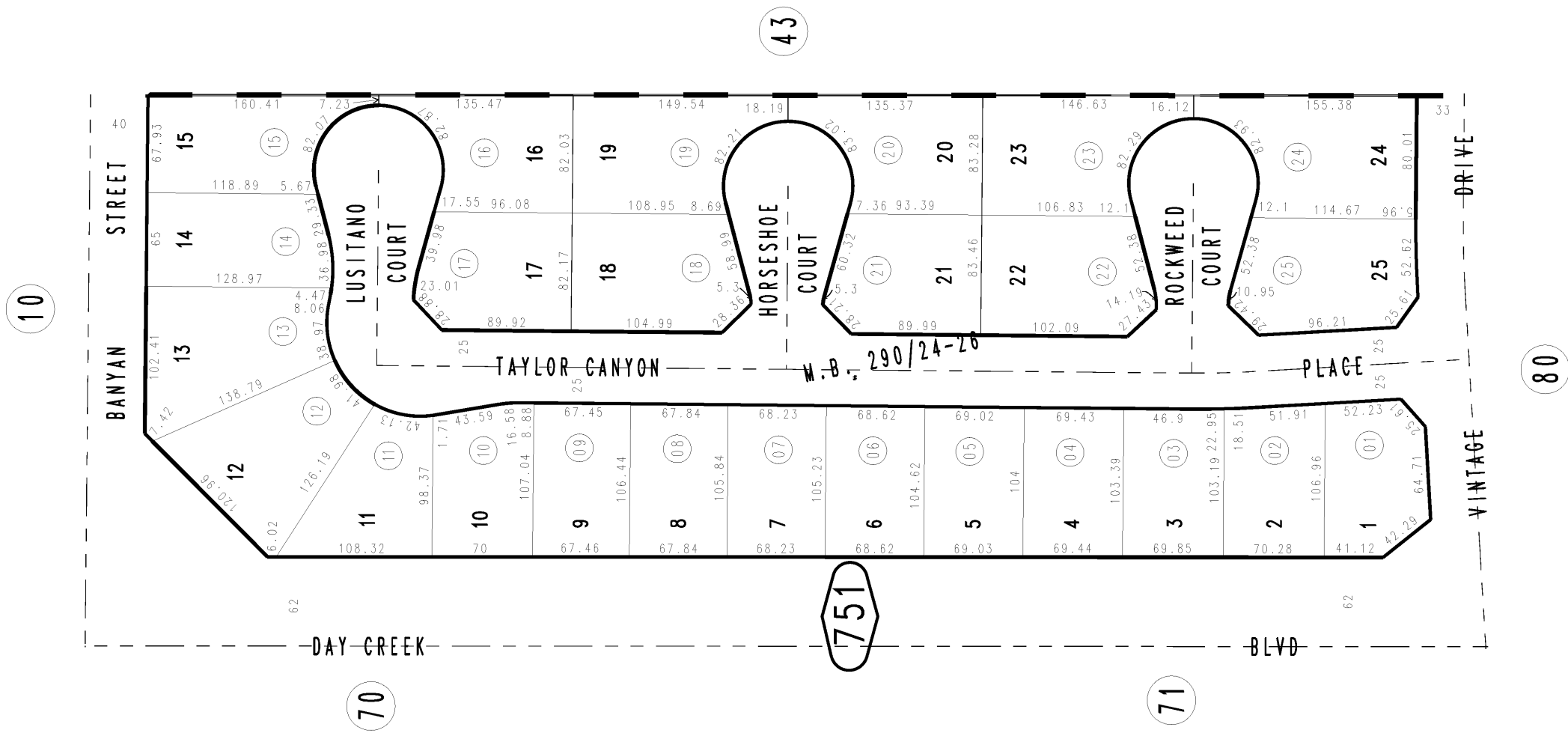
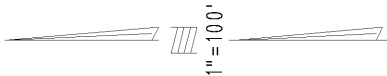
Assessor's Map
Book 0225 Page 74
San Bernardino County

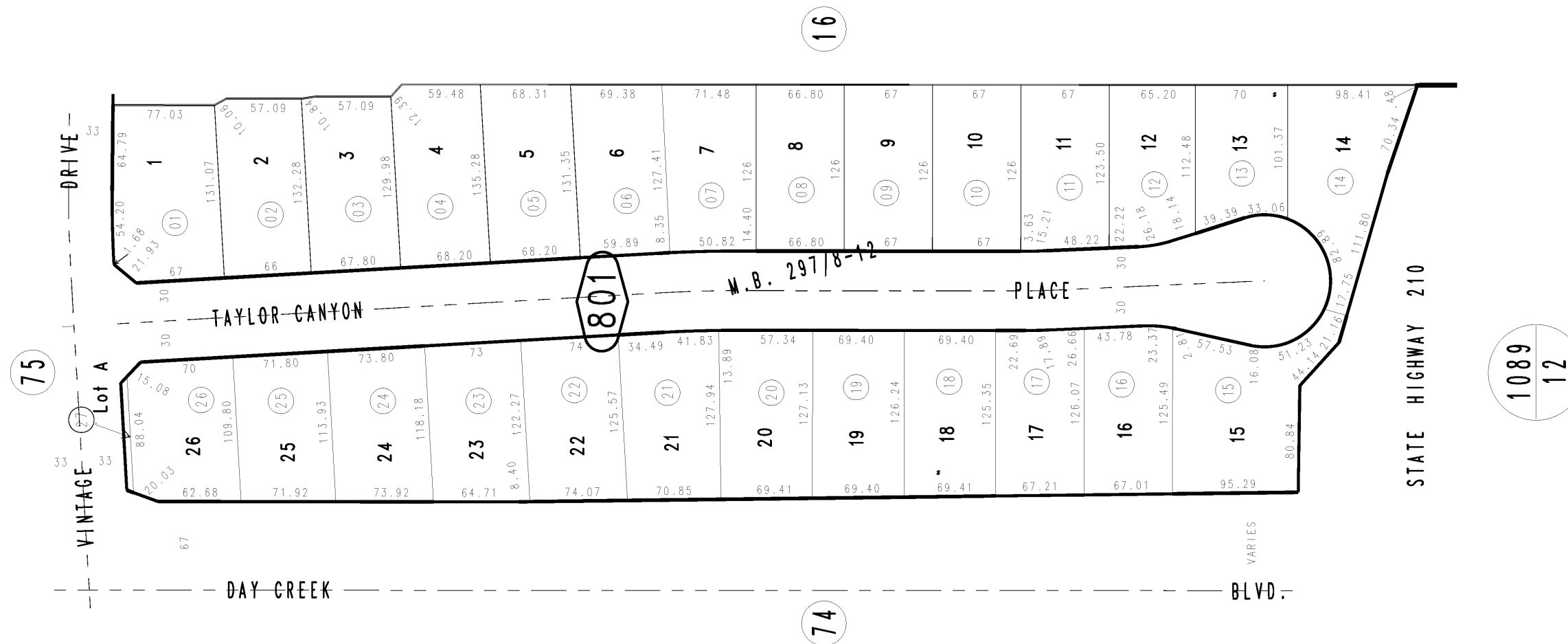
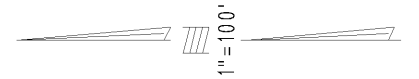
REVISED
09/01/11 GW
01/02/14 GW

Tract No. 15902, M.B. 290/24-26

City of Rancho Cucamonga 0225-75
Tax Rate Area
15123

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

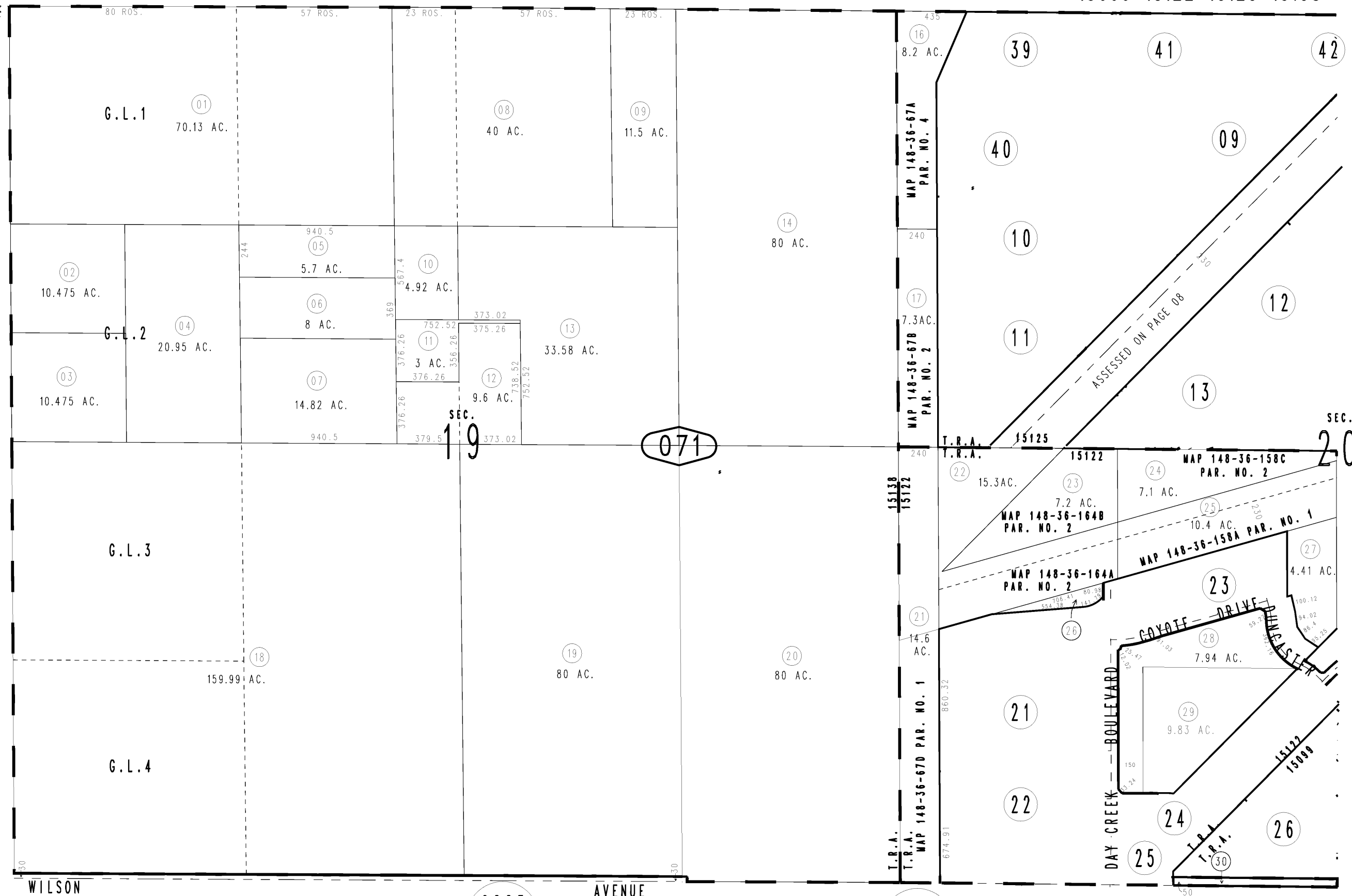




THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.

Ptn. W.1/2 Sec.20 & Sec.19, T.1N.,R.6W., S.B.B.&M.

Etiwanda Elementary 1087 - 07
City of Rancho Cucamonga
Tax Rate Area
15099 15122 15125 15138



1"=600'

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



Ptn. Tract No. 14496, M.B. 291/78-81

City of Rancho Cucamonga
Tax Rate Area
15122

1087 - 21

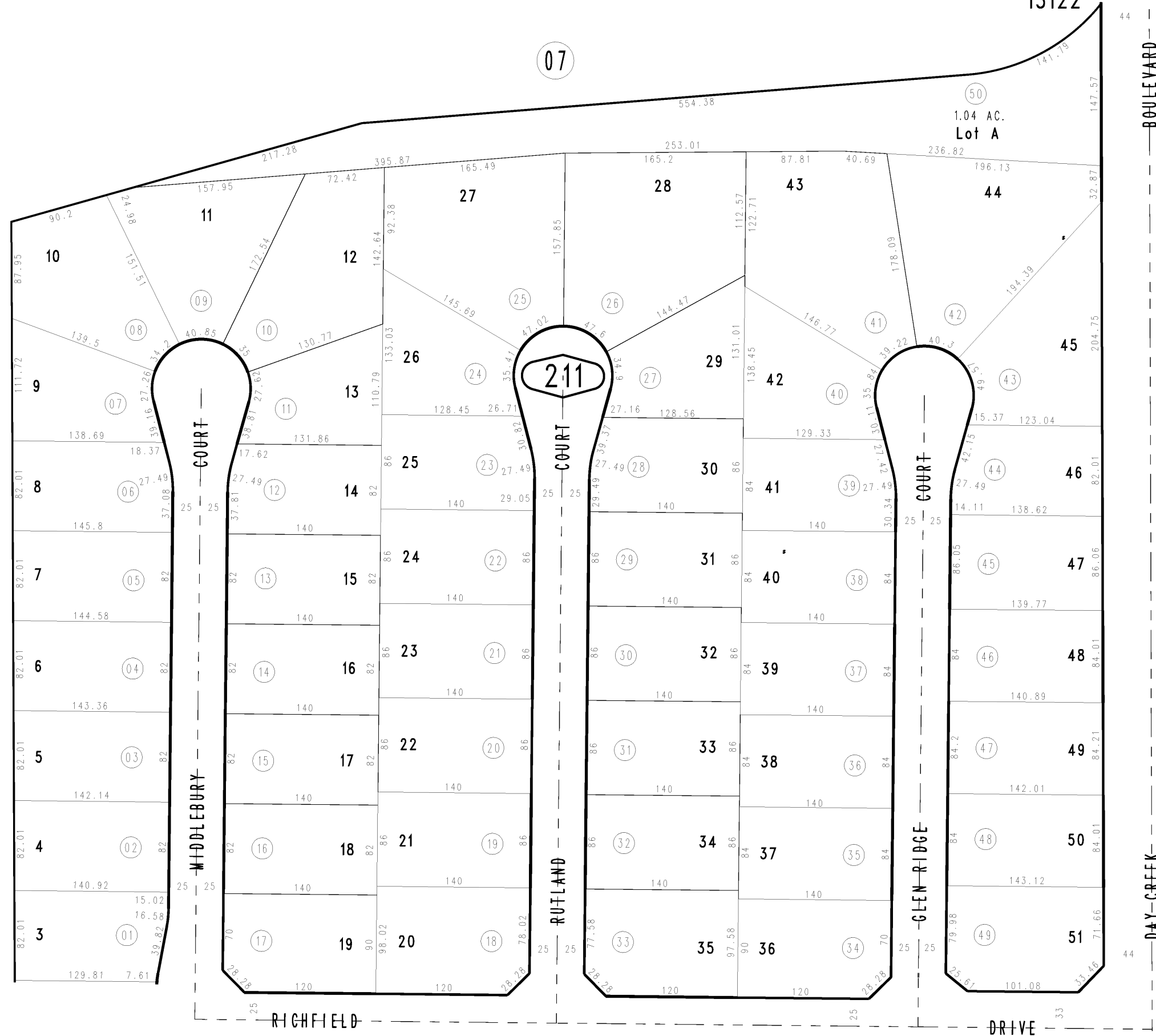
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REVISED

DECEMBER 2006 RM

Ptn. S.W.1/4, Sec.20
T.1N.,R.6W.

Assessor's Map
Book 1087 Page 21
San Bernardino County



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

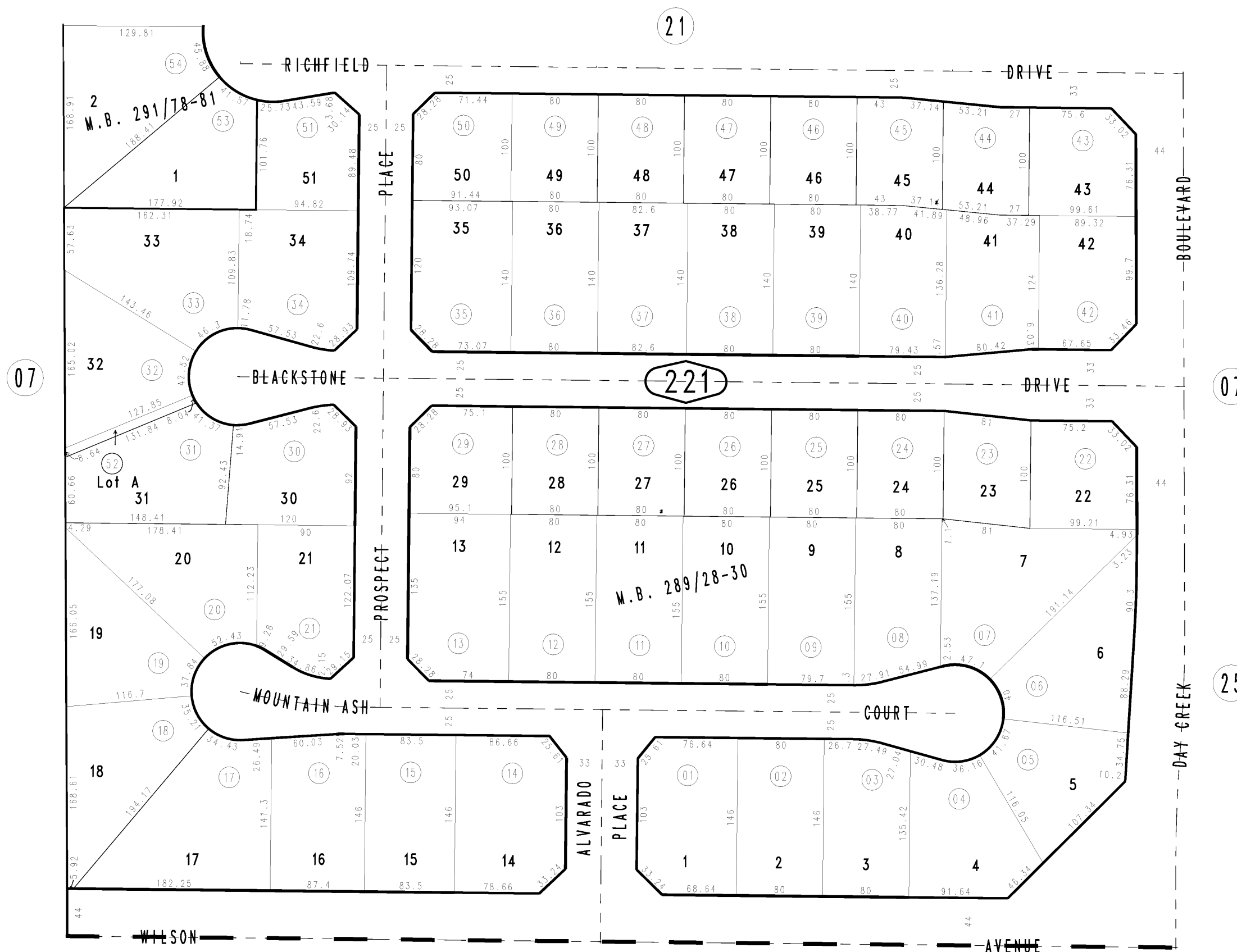


Tract No. 14496-1, M.B. 289/28-30

City of Rancho Cucamonga
Tax Rate Area
15122

1087 - 22

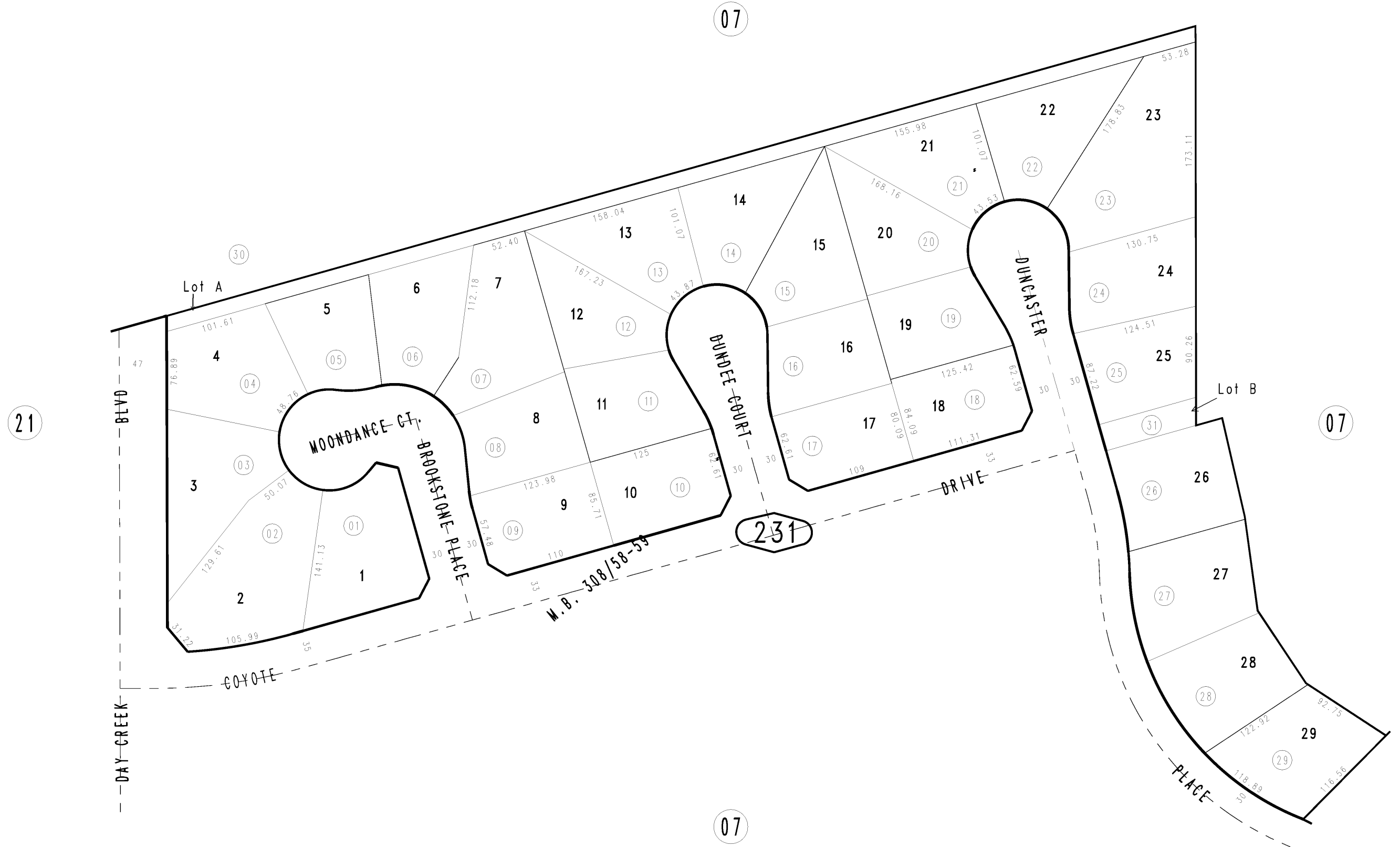
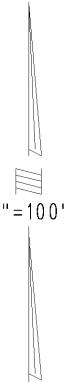
1"=100'



Tract No. 16100, M.B. 304/36-37
Amending Map, M.B. 308/58-59

City of Rancho Cucamonga 1087 - 23
Tax Rate Area
15122

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

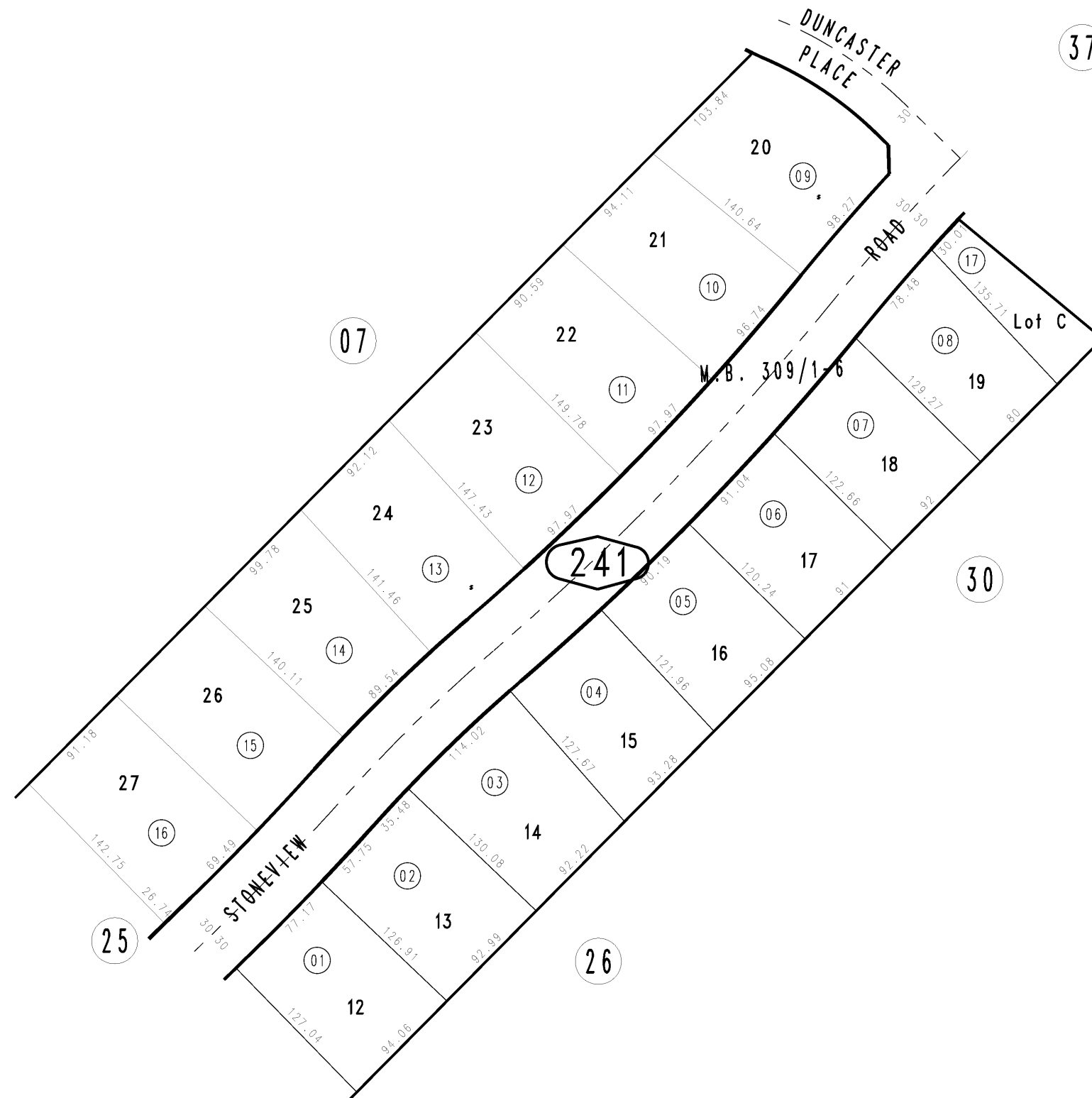


THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 15982-1, M.B. 309/1-6

City of Rancho Cucamonga 1087 - 24
Tax Rate Area
15122

 $\theta = 100^\circ$

JANUARY * 2007 RM

Ptn. S.1/2, Sec. 20
T.1N., R.6W.

Assessor's Map
Book 1087 Page 24
San Bernardino County

REVISED

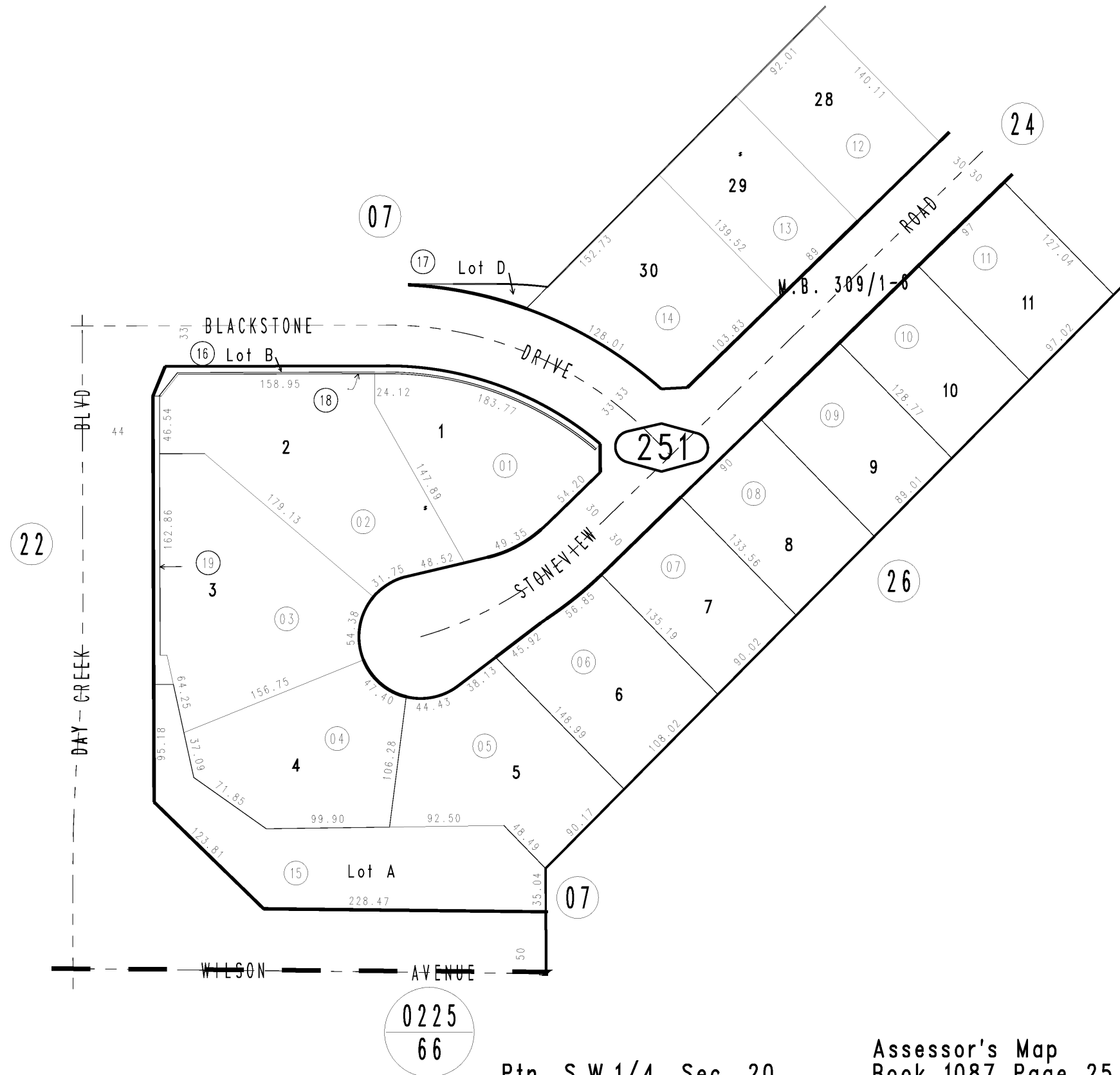
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 15982-1, M.B. 309/1-6

City of Rancho Cucamonga 1087 - 25
Tax Rate Area
15122

1"=100'



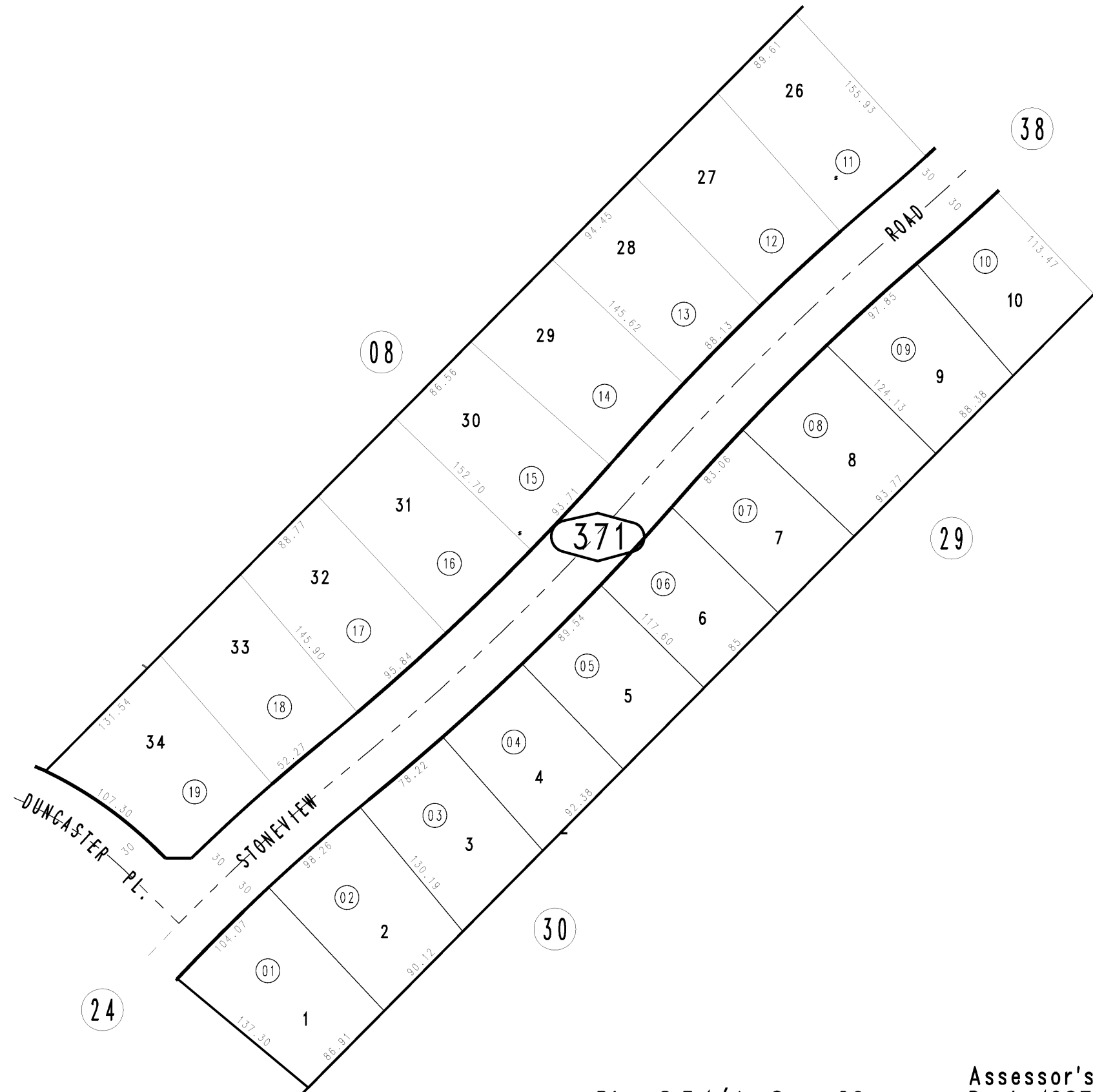
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 15982, M.B. 323/22-28

City of Rancho Cucamonga 1087 - 37
Tax Rate Area
15122

1"=100'



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



Ptn. Tract No. 15982, M.B. 323/22-28

08

City of Rancho Cucamonga 1087 - 38
Tax Rate Area
15122

1"=100'

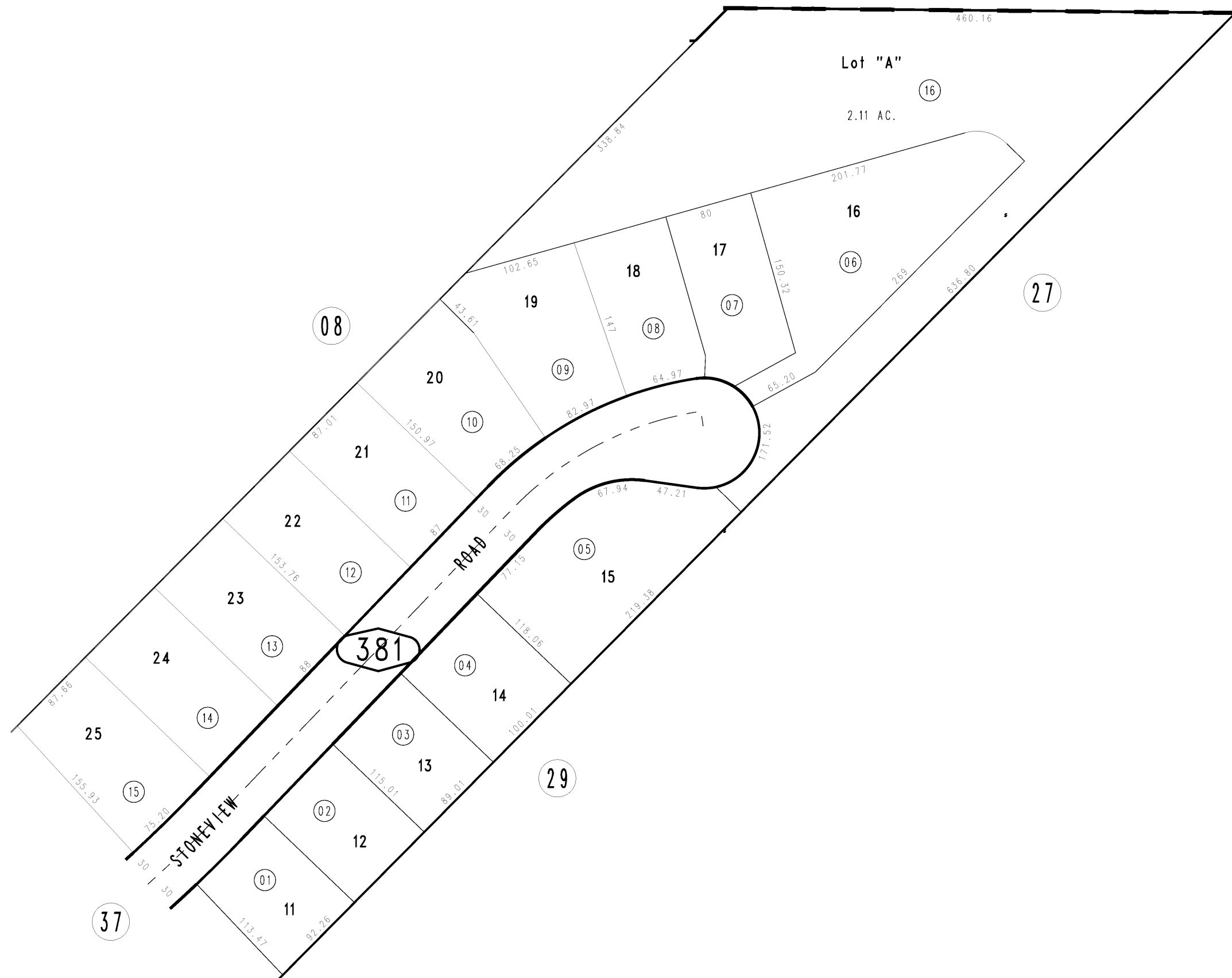


Exhibit D

Local Agency Refunding Bonds Series 2018A Debt Service Schedule

**Etiwanda School District
Rancho Etiwanda Public Facilities CFD No. 1
Local Agency Refunding Bonds Series 2018A
Debt Service Schedule**

Period	Local Agency Refunding Bonds Series 2018A		
	Principal	Interest	Total Debt Service
9/1/2019	\$460,000.00	\$682,800.00	\$1,142,800.00
9/1/2020	610,000.00	546,000.00	1,156,000.00
9/1/2021	655,000.00	515,500.00	1,170,500.00
9/1/2022	700,000.00	482,750.00	1,182,750.00
9/1/2023	750,000.00	447,750.00	1,197,750.00
9/1/2024	805,000.00	410,250.00	1,215,250.00
9/1/2025	860,000.00	370,000.00	1,230,000.00
9/1/2026	925,000.00	327,000.00	1,252,000.00
9/1/2027	980,000.00	280,750.00	1,260,750.00
9/1/2028	1,050,000.00	231,750.00	1,281,750.00
9/1/2029	1,120,000.00	179,250.00	1,299,250.00
9/1/2030	1,195,000.00	123,250.00	1,318,250.00
9/1/2031	1,270,000.00	63,500.00	1,333,500.00
9/1/2032	0.00	0.00	0.00
Total	\$11,380,000.00	\$4,660,550.00	\$16,040,550.00

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report Year End Report for Fiscal Year 2024/2025



Etiwanda School District Rancho Etiwanda Community Facilities District No. 1

Summary

Fiscal Year End

Total Taxes Due June 30, 2025	\$1,452,718.59
Amount Paid	\$1,448,069.19
Amount Remaining to be Collected	\$4,649.40
Number of Parcels Delinquent	3
Delinquency Rate	0.32%

Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date	October 1st
Foreclosure Commencement Date	October 1st

Foreclosure Qualification

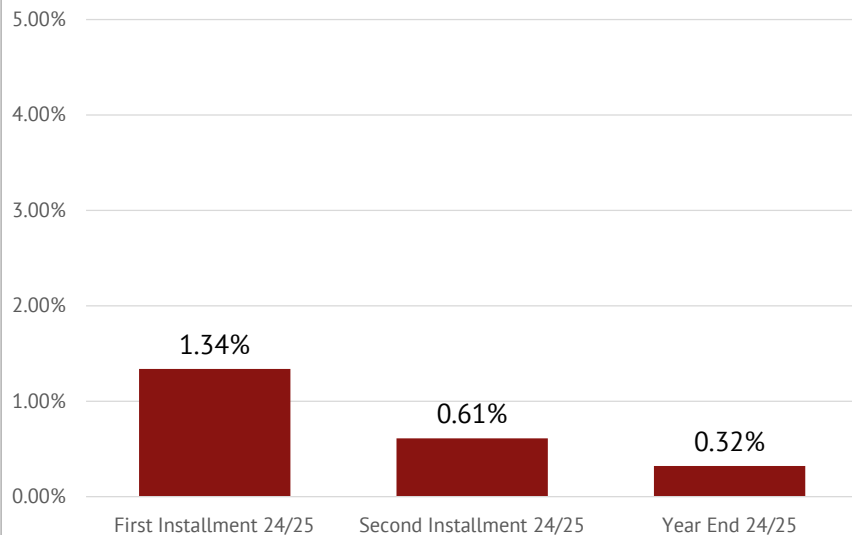
Individual Parcel Delinquency	N/A
Individual Owner Multiple Parcels Delinquency	N/A
Individual Parcels Semi-Annual Installments	4
Aggregate Delinquency Rate	5.00%

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	1
Parcels Exceeding CFD Aggregate	0

The District may elect to defer foreclosure proceedings on any parcel as long as the amount in the Reserve Fund is at least equal to the Reserve Requirement.

Fiscal Year End
Delinquency Rate Comparison





Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

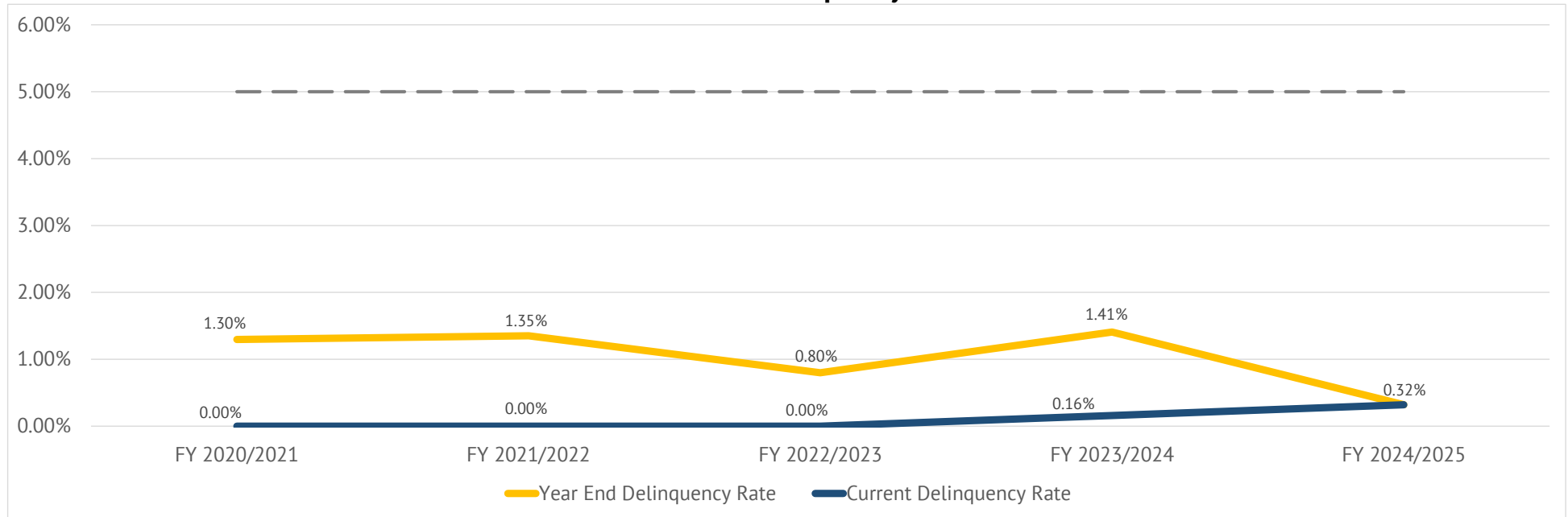


Etiwanda School District Rancho Etiwanda Community Facilities District No. 1

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$1,378,090.30	20	\$1,360,243.18	\$17,847.12	1.30%	\$0.00	0.00%
2021/2022	1,394,099.96	20	1,375,247.00	18,852.96	1.35%	0.00	0.00%
2022/2023	1,414,658.44	12	1,403,373.67	11,284.77	0.80%	0.00	0.00%
2023/2024	1,433,841.14	14	1,413,664.87	20,176.27	1.41%	2,298.52	0.16%
2024/2025	1,452,718.59	3	1,448,069.19	4,649.40	0.32%	4,649.40	0.32%

Historical Delinquency Rate





Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Etiwanda School District Rancho Etiwanda Community Facilities District No. 1



Individual Parcel Detail

				Total	Paid	Delinquent
Assessor's				Special Tax	Special Tax	Special Tax
Parcel Number	Owner	Mailing Address	Roll Year			
0225-621-43-0000	Vo Thuy	5879 Jackson Pl, Rancho Cucamonga Ca 91739	2024	\$1,995.94	\$997.97	\$997.97
1087-211-31-0000	Wu Jing	5539 Rutland Ct, Rancho Cucamonga Ca 91739	2024	\$2,645.30	\$1,322.65	\$1,322.65
1087-251-08-0000 ^[1]	Clement Brett T	5633 Stoneview Rd, Rancho Cucamonga Ca 91739	2023	\$2,298.52	\$0.00	\$2,298.52
			2024	\$2,328.78	\$0.00	\$2,328.78

[1] Exceeds individual foreclose threshold.

Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: Rancho Etiwanda Public Facilities CFD#1 2018 Special Tax Refunding Bonds
Subfund: 299956000 - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$2,051.39	\$3,353,679.72	\$621.34	(\$2,344,274.71)	\$0.00	\$1,012,077.74			BEGINNING BALANCE
07-01-2024	\$3,442.28					\$1,015,520.02		Interest	Interest Earnings
08-01-2024	\$3,566.24					\$1,019,086.26		Interest	Interest Earnings
08-26-2024				(\$205,125.00)		\$813,961.26		Transfer Out	Transfer to 299956001 Interest Account
08-26-2024				(\$805,000.00)		\$8,961.26		Transfer Out	Transfer to 299956002 Principal Account
09-03-2024	\$2,891.37					\$11,852.63		Interest	Interest Earnings
09-05-2024				(\$11,852.63)		\$0.00		Transfer Out	Transfer to 299956004 SURPLUS ACCT
10-01-2024	\$4.69					\$4.69		Interest	Interest Earnings
11-01-2024	\$0.01					\$4.70		Interest	Interest Earnings
11-13-2024			\$185.92			\$190.62		Transfer In	Transfer From 299956001 Interest Account
11-13-2024			\$729.43			\$920.05		Transfer In	Transfer From 299956002 Principal Account
12-02-2024	\$1.59					\$921.64		Interest	Interest Earnings
01-02-2025	\$2.65					\$924.29		Interest	Interest Earnings
02-03-2025	\$2.55					\$926.84		Interest	Interest Earnings
03-03-2025		\$184,079.95				\$185,006.79		Deposit	Special Tax Deposit
03-03-2025	\$2.31					\$185,009.10		Interest	Interest Earnings
03-03-2025				(\$185,000.00)		\$9.10		Transfer Out	Transfer to 299956001 Interest Account
04-01-2025	\$0.19					\$9.29		Interest	Interest Earnings
05-01-2025	\$0.02					\$9.31		Interest	Interest Earnings
05-13-2025			\$0.22			\$9.53		Transfer In	Transfer from 299956001 Interest Account
05-13-2025			\$0.87			\$10.40		Transfer In	Transfer from 299956002 Principal Account
05-22-2025		\$1,044,989.60				\$1,045,000.00		Deposit	Interest Payment via Wire FED REF NO 000666 ATTN PATTY BRENNER, RFB 4211 SEPT 1 2025
06-02-2025	\$929.07					\$1,045,929.07		Interest	Interest Earnings
	\$10,842.97	\$1,229,069.55	\$916.44	(\$1,206,977.63)	\$0.00	\$33,851.33			DATE RANGE BALANCE
Subfund Total	\$12,894.36	\$4,582,749.27	\$1,537.78	(\$3,551,252.34)	\$0.00	\$1,045,929.07	Total for 299956000 - Bond Fund		

Subfund: 299956001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$269.52	\$0.00	\$894,250.00	(\$269.46)	(\$894,250.00)	\$0.06			BEGINNING BALANCE
08-26-2024			\$205,125.00			\$205,125.06		Transfer In	Transfer from 299956000 Special Tax Fund
09-03-2024					(\$205,125.00)	\$0.06	Certificate Investor	Debt Service Interest	Debt Service Interest
09-03-2024	\$138.64					\$138.70		Interest	Interest Earnings
10-01-2024	\$46.63					\$185.33		Interest	Interest Earnings
11-01-2024	\$0.59					\$185.92		Interest	Interest Earnings
11-13-2024				(\$185.92)		\$0.00		Transfer Out	Transfer To 299956000 Bond Fund
12-02-2024	\$0.22					\$0.22		Interest	Interest Earnings

Subfund: 299956001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
03-03-2025					(\$185,000.00)	(\$184,999.78)	Certificate Investor	Debt Service Interest	Debt Service Interest
03-03-2025			\$185,000.00			\$0.22		Transfer In	Transfer from 299956000 Bond Fund
05-13-2025				(\$0.22)		\$0.00		Transfer Out	Transfer to 299956000 Bond Fund
	\$186.08	\$0.00	\$390,125.00	(\$186.14)	(\$390,125.00)	(\$0.06)			DATE RANGE BALANCE
Subfund Total	\$455.60	\$0.00	\$1,284,375.00	(\$455.60)	(\$1,284,375.00)	\$0.00	Total for 299956001 - Interest Account		

Subfund: 299956002 - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$351.88	\$0.00	\$1,450,000.00	(\$351.88)	(\$1,450,000.00)	\$0.00			BEGINNING BALANCE
08-26-2024			\$805,000.00			\$805,000.00		Transfer In	Transfer from 299956000 Special Tax Fund
09-03-2024					(\$805,000.00)	\$0.00	Certificate Investor	Debt Service Principal	Debt Service Principal
09-03-2024	\$544.10					\$544.10		Interest	Interest Earnings
10-01-2024	\$183.02					\$727.12		Interest	Interest Earnings
11-01-2024	\$2.31					\$729.43		Interest	Interest Earnings
11-13-2024				(\$729.43)		\$0.00		Transfer Out	Transfer To 299956000 Bond Fund
12-02-2024	\$0.87					\$0.87		Interest	Interest Earnings
05-13-2025				(\$0.87)		\$0.00		Transfer Out	Transfer to 299956000 Bond Fund
	\$730.30	\$0.00	\$805,000.00	(\$730.30)	(\$805,000.00)	\$0.00			DATE RANGE BALANCE
Subfund Total	\$1,082.18	\$0.00	\$2,255,000.00	(\$1,082.18)	(\$2,255,000.00)	\$0.00	Total for 299956002 - Principal Account		

Subfund: 299956004 - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$30,116.21	\$908,633.27	\$25,148.01	\$0.00	\$0.00	\$963,897.49			BEGINNING BALANCE
07-01-2024	\$3,278.07					\$967,175.56		Interest	Interest Earnings
08-01-2024	\$3,396.47					\$970,572.03		Interest	Interest Earnings
09-03-2024	\$3,403.97					\$973,976.00		Interest	Interest Earnings
09-05-2024			\$11,852.63			\$985,828.63		Transfer In	Transfer from 299956000 Bond Fund
10-01-2024	\$3,203.32					\$989,031.95		Interest	Interest Earnings
11-01-2024	\$3,137.19					\$992,169.14		Interest	Interest Earnings
12-02-2024	\$2,889.76					\$995,058.90		Interest	Interest Earnings
01-02-2025	\$2,856.98					\$997,915.88		Interest	Interest Earnings
02-03-2025	\$2,750.03					\$1,000,665.91		Interest	Interest Earnings
03-03-2025	\$2,490.48					\$1,003,156.39		Interest	Interest Earnings
04-01-2025	\$2,764.28					\$1,005,920.67		Interest	Interest Earnings
05-01-2025	\$2,682.91					\$1,008,603.58		Interest	Interest Earnings
06-02-2025	\$2,779.50					\$1,011,383.08		Interest	Interest Earnings
	\$35,632.96	\$0.00	\$11,852.63	\$0.00	\$0.00	\$47,485.59			DATE RANGE BALANCE
Subfund Total	\$65,749.17	\$908,633.27	\$37,000.64	\$0.00	\$0.00	\$1,011,383.08	Total for 299956004 - Surplus Fund		

Subfund: 299956004 - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
Fund Total	\$80,181.31	\$5,491,382.54	\$3,577,913.42	(\$3,552,790.12)	(\$3,539,375.00)	\$2,057,312.15	Total for Rancho Etiwanda Public Facilities CFD#1 2018 Special Tax Refunding Bonds		
Grand Total	\$80,181.31	\$5,491,382.54	\$3,577,913.42	(\$3,552,790.12)	(\$3,539,375.00)	\$2,057,312.15	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2025/2026

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-621-01-0000	\$2,041.80
0225-621-02-0000	\$2,017.50
0225-621-03-0000	\$2,026.34
0225-621-04-0000	\$2,362.04
0225-621-06-0000	\$2,362.04
0225-621-07-0000	\$2,017.50
0225-621-08-0000	\$2,041.80
0225-621-09-0000	\$2,017.50
0225-621-10-0000	\$1,932.48
0225-621-11-0000	\$2,362.04
0225-621-12-0000	\$2,026.34
0225-621-13-0000	\$1,932.48
0225-621-44-0000	\$2,362.04
0225-621-45-0000	\$2,041.80
0225-621-46-0000	\$2,041.80
0225-621-05-0000	\$1,932.48
0225-631-18-0000	\$1,902.66
0225-631-19-0000	\$2,093.70
0225-631-20-0000	\$1,902.66
0225-631-21-0000	\$2,041.80
0225-631-22-0000	\$1,902.66
0225-631-23-0000	\$2,093.70
0225-631-24-0000	\$2,041.80
0225-631-25-0000	\$1,922.54
0225-631-26-0000	\$1,902.66
0225-631-27-0000	\$1,856.28
0225-631-28-0000	\$1,902.66
0225-631-29-0000	\$1,922.54
0225-631-30-0000	\$1,922.54
0225-631-10-0000	\$2,041.80
0225-631-11-0000	\$2,093.70
0225-631-12-0000	\$1,922.54
0225-631-13-0000	\$1,902.66
0225-631-14-0000	\$1,922.54
0225-631-15-0000	\$1,902.66
0225-631-16-0000	\$1,856.28
0225-631-17-0000	\$1,856.28
0225-631-31-0000	\$1,856.28
0225-631-32-0000	\$1,902.66
0225-631-33-0000	\$2,041.80

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-631-34-0000	\$1,902.66
0225-631-35-0000	\$1,922.54
0225-631-36-0000	\$2,093.70
0225-631-37-0000	\$1,902.66
0225-631-38-0000	\$2,093.70
0225-631-39-0000	\$2,041.80
0225-631-40-0000	\$1,922.54
0225-631-41-0000	\$2,093.70
0225-631-42-0000	\$1,856.28
0225-631-50-0000	\$1,922.54
0225-631-51-0000	\$1,902.66
0225-631-52-0000	\$2,041.80
0225-631-53-0000	\$2,093.70
0225-631-57-0000	\$1,902.66
0225-631-58-0000	\$2,093.70
0225-631-59-0000	\$2,041.80
0225-631-60-0000	\$1,856.28
0225-641-10-0000	\$2,146.70
0225-642-15-0000	\$2,146.70
0225-641-27-0000	\$1,815.42
0225-641-28-0000	\$2,048.42
0225-641-29-0000	\$2,370.86
0225-641-30-0000	\$2,273.70
0225-641-31-0000	\$2,048.42
0225-641-32-0000	\$2,146.70
0225-641-33-0000	\$2,370.86
0225-641-34-0000	\$2,146.70
0225-641-35-0000	\$2,370.86
0225-641-36-0000	\$2,273.70
0225-641-37-0000	\$1,815.42
0225-642-12-0000	\$1,815.42
0225-642-13-0000	\$2,273.70
0225-642-14-0000	\$2,048.42
0225-642-02-0000	\$2,048.42
0225-642-03-0000	\$2,146.70
0225-642-04-0000	\$2,273.70
0225-642-05-0000	\$2,370.86
0225-642-06-0000	\$1,815.42
1087-071-26-0000	\$0.00
1087-071-27-0000	\$0.00

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1087-071-29-0000	\$0.00
0225-621-14-0000	\$2,017.50
0225-631-01-0000	\$1,856.28
0225-101-36-0000	\$0.00
0225-101-56-0000	\$0.00
0225-101-47-0000	\$0.00
0225-631-02-0000	\$2,041.80
0225-631-03-0000	\$1,902.66
0225-631-04-0000	\$1,922.54
0225-631-05-0000	\$2,041.80
0225-631-06-0000	\$2,093.70
0225-631-07-0000	\$1,856.28
0225-631-08-0000	\$2,093.70
0225-631-09-0000	\$2,041.80
0225-621-15-0000	\$2,026.34
0225-621-16-0000	\$1,932.48
0225-621-17-0000	\$2,017.50
0225-621-18-0000	\$2,362.04
0225-621-19-0000	\$2,026.34
0225-621-20-0000	\$2,017.50
0225-621-21-0000	\$2,362.04
0225-621-22-0000	\$1,932.48
0225-621-23-0000	\$2,362.04
0225-621-24-0000	\$2,026.34
0225-621-25-0000	\$2,362.04
0225-621-26-0000	\$1,830.88
0225-621-27-0000	\$2,026.34
0225-621-28-0000	\$2,362.04
0225-621-29-0000	\$2,026.34
0225-621-30-0000	\$2,017.50
0225-621-31-0000	\$2,026.34
0225-621-32-0000	\$1,932.48
0225-621-33-0000	\$2,362.04
0225-621-34-0000	\$1,932.48
0225-621-35-0000	\$2,017.50
0225-621-36-0000	\$2,026.34
0225-621-37-0000	\$1,830.88
0225-631-56-0000	\$2,041.80
0225-621-38-0000	\$2,017.50
0225-621-39-0000	\$2,362.04

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-621-40-0000	\$2,026.34
0225-621-41-0000	\$2,017.50
0225-621-42-0000	\$2,362.04
0225-631-55-0000	\$1,856.28
0225-631-43-0000	\$1,922.54
0225-631-44-0000	\$1,856.28
0225-631-45-0000	\$1,902.66
0225-631-46-0000	\$2,093.70
0225-631-47-0000	\$2,041.80
0225-631-48-0000	\$1,922.54
0225-631-49-0000	\$1,856.28
0225-631-54-0000	\$1,902.66
0225-631-61-0000	\$1,856.28
0225-631-62-0000	\$2,041.80
0225-631-63-0000	\$1,902.66
0225-621-43-0000	\$2,026.34
0225-621-47-0000	\$2,362.04
0225-621-48-0000	\$1,932.48
0225-651-01-0000	\$1,815.42
0225-651-02-0000	\$2,370.86
0225-651-03-0000	\$2,273.70
0225-651-04-0000	\$2,048.42
0225-651-05-0000	\$2,146.70
0225-651-06-0000	\$2,048.42
0225-651-07-0000	\$1,815.42
0225-651-08-0000	\$2,370.86
0225-651-09-0000	\$2,273.70
0225-651-10-0000	\$1,815.42
0225-651-11-0000	\$2,370.86
0225-651-12-0000	\$1,815.42
0225-651-13-0000	\$2,273.70
0225-651-14-0000	\$2,048.42
0225-651-15-0000	\$2,146.70
0225-651-16-0000	\$1,815.42
0225-651-17-0000	\$2,048.42
0225-651-18-0000	\$2,370.86
0225-651-19-0000	\$2,146.70
0225-651-20-0000	\$1,815.42
0225-641-01-0000	\$2,370.86
0225-641-02-0000	\$2,370.86

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-641-03-0000	\$2,146.70
0225-641-04-0000	\$2,370.86
0225-641-05-0000	\$2,146.70
0225-641-06-0000	\$2,370.86
0225-641-07-0000	\$2,370.86
0225-641-08-0000	\$2,048.42
0225-641-09-0000	\$1,815.42
0225-641-11-0000	\$2,273.70
0225-641-12-0000	\$2,370.86
0225-641-13-0000	\$2,048.42
0225-641-14-0000	\$1,815.42
0225-641-15-0000	\$2,146.70
0225-641-16-0000	\$2,273.70
0225-641-17-0000	\$2,370.86
0225-641-18-0000	\$2,146.70
0225-641-19-0000	\$2,048.42
0225-641-20-0000	\$2,370.86
0225-641-21-0000	\$1,815.42
0225-641-22-0000	\$2,273.70
0225-641-23-0000	\$2,370.86
0225-641-24-0000	\$2,370.86
0225-641-25-0000	\$2,146.70
0225-641-26-0000	\$2,048.42
0225-641-38-0000	\$2,146.70
0225-641-39-0000	\$2,370.86
0225-651-21-0000	\$2,146.70
0225-651-22-0000	\$1,815.42
0225-651-23-0000	\$2,048.42
0225-651-24-0000	\$2,273.70
0225-651-25-0000	\$2,370.86
0225-651-26-0000	\$2,146.70
0225-651-27-0000	\$1,815.42
0225-651-28-0000	\$2,048.42
0225-651-29-0000	\$2,146.70
0225-651-30-0000	\$2,370.86
0225-651-31-0000	\$2,370.86
0225-651-32-0000	\$2,048.42
0225-651-33-0000	\$1,815.42
0225-651-34-0000	\$2,146.70
0225-662-01-0000	\$1,815.42

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-662-02-0000	\$2,370.86
0225-662-03-0000	\$2,048.42
0225-662-04-0000	\$2,146.70
0225-662-05-0000	\$1,815.42
0225-662-06-0000	\$2,273.70
0225-662-07-0000	\$2,370.86
0225-662-08-0000	\$1,815.42
0225-662-09-0000	\$2,146.70
0225-662-10-0000	\$2,370.86
0225-662-11-0000	\$2,370.86
0225-653-01-0000	\$2,370.86
0225-653-02-0000	\$2,146.70
0225-653-03-0000	\$2,273.70
0225-653-04-0000	\$2,146.70
0225-653-05-0000	\$1,815.42
0225-653-06-0000	\$2,146.70
0225-653-07-0000	\$2,273.70
0225-653-08-0000	\$2,370.86
0225-653-09-0000	\$1,815.42
0225-653-10-0000	\$2,048.42
0225-653-11-0000	\$2,048.42
0225-653-12-0000	\$2,370.86
0225-653-13-0000	\$2,370.86
0225-653-14-0000	\$2,146.70
0225-653-15-0000	\$2,370.86
0225-653-16-0000	\$2,273.70
0225-653-17-0000	\$1,815.42
0225-642-16-0000	\$2,273.70
0225-642-17-0000	\$1,815.42
0225-653-18-0000	\$2,048.42
0225-653-19-0000	\$2,370.86
0225-653-20-0000	\$2,370.86
0225-653-21-0000	\$1,815.42
0225-661-01-0000	\$2,370.86
0225-661-02-0000	\$2,370.86
0225-661-03-0000	\$1,815.42
0225-661-04-0000	\$2,146.70
0225-661-05-0000	\$2,146.70
0225-661-06-0000	\$2,273.70
0225-661-07-0000	\$2,146.70

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-661-08-0000	\$2,370.86
0225-661-09-0000	\$2,146.70
0225-661-10-0000	\$1,815.42
0225-661-11-0000	\$2,146.70
0225-661-12-0000	\$2,370.86
0225-661-13-0000	\$2,370.86
0225-661-14-0000	\$2,370.86
0225-661-15-0000	\$2,146.70
0225-661-16-0000	\$2,273.70
0225-661-17-0000	\$2,370.86
0225-661-18-0000	\$2,146.70
0225-661-19-0000	\$1,815.42
0225-652-01-0000	\$2,146.70
0225-652-02-0000	\$2,273.70
0225-652-03-0000	\$2,370.86
0225-652-04-0000	\$1,815.42
0225-652-05-0000	\$2,048.42
0225-652-06-0000	\$2,370.86
0225-652-07-0000	\$1,815.42
0225-652-08-0000	\$2,370.86
0225-652-09-0000	\$2,048.42
0225-652-10-0000	\$2,370.86
0225-652-11-0000	\$2,273.70
0225-652-12-0000	\$2,146.70
0225-652-13-0000	\$2,370.86
0225-652-14-0000	\$2,273.70
0225-652-15-0000	\$2,146.70
0225-652-16-0000	\$2,048.42
0225-652-17-0000	\$2,273.70
0225-652-18-0000	\$2,370.86
0225-652-19-0000	\$1,815.42
0225-652-20-0000	\$2,146.70
0225-652-21-0000	\$2,146.70
0225-661-20-0000	\$2,146.70
0225-661-21-0000	\$1,815.42
0225-661-22-0000	\$2,370.86
0225-661-23-0000	\$2,146.70
0225-661-24-0000	\$2,370.86
0225-661-25-0000	\$2,048.42
0225-661-26-0000	\$2,146.70

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-661-27-0000	\$2,146.70
0225-661-28-0000	\$2,048.42
0225-661-29-0000	\$1,815.42
0225-691-01-0000	\$1,856.28
0225-691-02-0000	\$2,093.70
0225-691-03-0000	\$1,902.66
0225-691-04-0000	\$2,093.70
0225-691-05-0000	\$2,041.80
0225-691-06-0000	\$2,093.70
0225-691-07-0000	\$1,902.66
0225-691-08-0000	\$2,041.80
0225-691-09-0000	\$1,922.54
0225-691-10-0000	\$2,041.80
0225-691-11-0000	\$1,922.54
0225-691-12-0000	\$1,856.28
0225-691-13-0000	\$1,902.66
0225-691-14-0000	\$1,922.54
0225-691-15-0000	\$1,922.54
0225-691-16-0000	\$2,041.80
0225-691-17-0000	\$1,856.28
0225-691-18-0000	\$2,041.80
0225-691-19-0000	\$2,093.70
0225-691-20-0000	\$1,902.66
0225-691-21-0000	\$2,093.70
0225-691-22-0000	\$2,041.80
0225-691-23-0000	\$1,902.66
0225-691-24-0000	\$2,093.70
0225-691-25-0000	\$1,856.28
1087-221-53-0000	\$2,724.24
1087-221-54-0000	\$2,724.24
1087-211-01-0000	\$2,724.24
1087-211-02-0000	\$2,670.12
1087-211-03-0000	\$2,724.24
1087-211-04-0000	\$2,724.24
1087-211-05-0000	\$2,078.24
1087-211-06-0000	\$2,724.24
1087-211-07-0000	\$2,685.58
1087-211-08-0000	\$2,724.24
1087-211-09-0000	\$2,670.12
1087-211-10-0000	\$2,724.24

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1087-211-11-0000	\$1,897.14
1087-211-12-0000	\$2,670.12
1087-211-13-0000	\$2,685.58
1087-211-14-0000	\$2,724.24
1087-211-15-0000	\$1,897.14
1087-211-16-0000	\$2,724.24
1087-211-17-0000	\$2,078.24
1087-211-18-0000	\$2,670.12
1087-211-19-0000	\$2,724.24
1087-211-20-0000	\$2,724.24
1087-211-21-0000	\$1,897.14
1087-211-22-0000	\$2,685.58
1087-211-23-0000	\$2,724.24
1087-211-24-0000	\$2,670.12
1087-211-25-0000	\$2,724.24
1087-211-26-0000	\$2,724.24
1087-211-27-0000	\$1,897.14
1087-211-28-0000	\$2,724.24
1087-211-29-0000	\$2,724.24
1087-211-30-0000	\$2,670.12
1087-211-31-0000	\$2,685.58
1087-211-32-0000	\$2,724.24
1087-211-33-0000	\$2,078.24
1087-211-34-0000	\$2,670.12
1087-211-35-0000	\$2,685.58
1087-211-36-0000	\$2,724.24
1087-211-37-0000	\$2,670.12
1087-211-38-0000	\$2,078.24
1087-211-39-0000	\$2,724.24
1087-211-40-0000	\$2,724.24
1087-211-41-0000	\$2,078.24
1087-211-42-0000	\$2,724.24
1087-211-43-0000	\$2,724.24
1087-211-44-0000	\$2,670.12
1087-211-45-0000	\$2,685.58
1087-211-46-0000	\$2,724.24
1087-211-47-0000	\$1,897.14
1087-211-48-0000	\$2,724.24
1087-211-49-0000	\$1,897.14
1087-221-02-0000	\$1,897.14

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1087-221-03-0000	\$2,670.12
1087-221-04-0000	\$2,724.24
1087-221-05-0000	\$2,724.24
1087-221-06-0000	\$2,724.24
1087-221-07-0000	\$2,724.24
1087-221-08-0000	\$2,078.24
1087-221-09-0000	\$2,724.24
1087-221-10-0000	\$2,724.24
1087-221-11-0000	\$1,897.14
1087-221-12-0000	\$2,706.58
1087-221-13-0000	\$2,670.12
1087-221-14-0000	\$1,897.14
1087-221-15-0000	\$2,724.24
1087-221-16-0000	\$2,724.24
1087-221-17-0000	\$2,078.24
1087-221-18-0000	\$2,685.58
1087-221-19-0000	\$2,724.24
1087-221-20-0000	\$2,685.58
1087-221-21-0000	\$2,670.12
1087-221-22-0000	\$2,078.24
1087-221-23-0000	\$2,685.58
1087-221-24-0000	\$2,724.24
1087-221-25-0000	\$2,670.12
1087-221-26-0000	\$2,706.58
1087-221-27-0000	\$2,724.24
1087-221-28-0000	\$2,724.24
1087-221-29-0000	\$2,078.24
1087-221-30-0000	\$2,670.12
1087-221-31-0000	\$2,724.24
1087-221-32-0000	\$2,724.24
1087-221-33-0000	\$2,685.58
1087-221-34-0000	\$2,670.12
1087-221-35-0000	\$1,897.14
1087-221-36-0000	\$2,685.58
1087-221-37-0000	\$2,724.24
1087-221-38-0000	\$2,670.12
1087-221-39-0000	\$2,600.56
1087-221-40-0000	\$1,897.14
1087-221-41-0000	\$2,706.58
1087-221-42-0000	\$2,398.48

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1087-221-43-0000	\$2,670.12
1087-221-44-0000	\$2,724.24
1087-221-45-0000	\$2,685.58
1087-221-46-0000	\$2,724.24
1087-221-47-0000	\$2,670.12
1087-221-48-0000	\$2,724.24
1087-221-49-0000	\$2,724.24
1087-221-50-0000	\$2,078.24
1087-221-51-0000	\$2,670.12
0225-721-01-0000	\$2,362.04
0225-721-02-0000	\$2,017.50
0225-721-03-0000	\$2,026.34
0225-721-04-0000	\$1,932.48
0225-721-05-0000	\$2,362.04
0225-721-06-0000	\$2,026.34
0225-721-07-0000	\$2,017.50
0225-721-08-0000	\$2,026.34
0225-721-09-0000	\$2,362.04
0225-721-10-0000	\$2,017.50
0225-721-11-0000	\$2,017.50
0225-721-12-0000	\$1,932.48
0225-721-13-0000	\$2,026.34
0225-721-14-0000	\$1,932.48
0225-721-15-0000	\$2,017.50
0225-721-16-0000	\$2,026.34
0225-721-17-0000	\$2,362.04
0225-721-18-0000	\$2,017.50
0225-721-19-0000	\$2,026.34
0225-721-20-0000	\$2,362.04
0225-721-21-0000	\$2,026.34
0225-721-22-0000	\$1,932.48
0225-721-23-0000	\$2,017.50
0225-721-24-0000	\$2,026.34
0225-721-25-0000	\$2,362.04
0225-721-26-0000	\$1,932.48
0225-721-27-0000	\$2,362.04
0225-721-28-0000	\$2,026.34
0225-721-29-0000	\$2,362.04
0225-721-30-0000	\$2,026.34
0225-721-31-0000	\$2,362.04

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-721-32-0000	\$1,932.48
0225-721-33-0000	\$2,017.50
0225-721-34-0000	\$2,026.34
0225-721-35-0000	\$2,362.04
0225-721-36-0000	\$2,017.50
0225-721-37-0000	\$1,932.48
0225-721-38-0000	\$2,280.32
0225-721-39-0000	\$2,026.34
0225-721-40-0000	\$2,362.04
0225-721-41-0000	\$2,362.04
0225-721-42-0000	\$2,362.04
0225-721-43-0000	\$1,932.48
0225-721-44-0000	\$2,017.50
0225-721-45-0000	\$2,026.34
0225-721-46-0000	\$2,362.04
0225-721-47-0000	\$2,026.34
0225-721-48-0000	\$2,017.50
0225-721-49-0000	\$2,362.04
0225-721-50-0000	\$1,932.48
0225-721-51-0000	\$2,026.34
0225-721-52-0000	\$2,362.04
0225-721-53-0000	\$2,017.50
0225-721-54-0000	\$2,026.34
0225-721-55-0000	\$2,362.04
0225-721-56-0000	\$2,026.34
0225-721-57-0000	\$2,362.04
0225-721-58-0000	\$2,026.34
0225-701-01-0000	\$1,771.24
0225-701-02-0000	\$1,438.86
0225-701-03-0000	\$1,627.70
0225-701-04-0000	\$1,467.58
0225-701-05-0000	\$1,496.28
0225-701-06-0000	\$1,576.90
0225-701-07-0000	\$1,438.86
0225-701-08-0000	\$1,771.24
0225-701-09-0000	\$1,627.70
0225-701-10-0000	\$1,676.28
0225-701-11-0000	\$1,438.86
0225-701-12-0000	\$1,721.56
0225-701-13-0000	\$1,438.86

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-701-14-0000	\$1,467.58
0225-701-15-0000	\$1,771.24
0225-701-16-0000	\$1,651.98
0225-701-17-0000	\$1,496.28
0225-701-18-0000	\$1,438.86
0225-701-19-0000	\$1,467.58
0225-701-20-0000	\$1,676.28
0225-701-21-0000	\$1,496.28
0225-701-22-0000	\$1,576.90
0225-701-23-0000	\$1,467.58
0225-701-24-0000	\$1,676.28
0225-701-25-0000	\$1,676.28
0225-701-26-0000	\$1,721.56
0225-701-27-0000	\$1,496.28
0225-701-28-0000	\$1,438.86
0225-701-29-0000	\$1,771.24
0225-701-30-0000	\$1,771.24
0225-701-31-0000	\$1,627.70
0225-701-32-0000	\$1,771.24
0225-701-33-0000	\$1,496.28
0225-701-34-0000	\$1,721.56
0225-701-35-0000	\$1,651.98
0225-701-36-0000	\$1,771.24
0225-701-37-0000	\$1,438.86
0225-701-38-0000	\$1,651.98
0225-701-39-0000	\$1,438.86
0225-701-40-0000	\$1,438.86
0225-701-41-0000	\$1,676.28
0225-701-42-0000	\$1,576.90
0225-701-43-0000	\$1,467.58
0225-711-01-0000	\$1,496.28
0225-711-02-0000	\$1,576.90
0225-711-03-0000	\$1,576.90
0225-711-04-0000	\$1,771.24
0225-711-05-0000	\$1,651.98
0225-711-06-0000	\$1,676.28
0225-711-07-0000	\$1,438.86
0225-711-08-0000	\$1,467.58
0225-711-09-0000	\$1,771.24
0225-711-10-0000	\$1,438.86

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-711-11-0000	\$1,721.56
0225-711-12-0000	\$1,651.98
0225-711-13-0000	\$1,771.24
0225-711-14-0000	\$1,496.28
0225-711-15-0000	\$1,576.90
0225-711-16-0000	\$1,721.56
0225-711-17-0000	\$1,496.28
0225-711-18-0000	\$1,496.28
0225-711-19-0000	\$1,771.24
0225-711-20-0000	\$1,523.90
0225-711-21-0000	\$1,627.70
0225-711-22-0000	\$1,438.86
0225-711-23-0000	\$1,496.28
0225-711-24-0000	\$1,627.70
0225-711-25-0000	\$1,771.24
0225-711-26-0000	\$1,438.86
0225-711-27-0000	\$1,627.70
0225-711-28-0000	\$1,576.90
0225-711-29-0000	\$1,496.28
0225-711-30-0000	\$1,467.58
0225-711-31-0000	\$1,438.86
0225-711-32-0000	\$1,721.56
0225-711-33-0000	\$1,438.86
0225-751-01-0000	\$1,856.28
0225-751-02-0000	\$1,922.54
0225-751-03-0000	\$1,902.66
0225-751-04-0000	\$1,856.28
0225-751-05-0000	\$2,093.70
0225-751-06-0000	\$1,902.66
0225-751-07-0000	\$1,856.28
0225-751-08-0000	\$2,093.70
0225-751-09-0000	\$2,041.80
0225-751-10-0000	\$1,922.54
0225-751-11-0000	\$1,856.28
0225-751-12-0000	\$2,093.70
0225-751-13-0000	\$1,902.66
0225-751-14-0000	\$2,093.70
0225-751-15-0000	\$1,922.54
0225-751-16-0000	\$2,041.80
0225-751-17-0000	\$1,856.28

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-751-18-0000	\$1,922.54
0225-751-19-0000	\$1,922.54
0225-751-20-0000	\$2,041.80
0225-751-21-0000	\$1,902.66
0225-751-22-0000	\$1,922.54
0225-751-23-0000	\$2,041.80
0225-751-24-0000	\$2,041.80
0225-751-25-0000	\$1,856.28
0225-741-01-0000	\$1,438.86
0225-741-02-0000	\$1,721.56
0225-741-03-0000	\$1,438.86
0225-741-04-0000	\$1,467.58
0225-741-05-0000	\$1,771.24
0225-741-06-0000	\$1,651.98
0225-741-07-0000	\$1,771.24
0225-741-08-0000	\$1,523.90
0225-741-09-0000	\$1,576.90
0225-741-10-0000	\$1,496.28
0225-741-11-0000	\$1,438.86
0225-741-12-0000	\$1,467.58
0225-741-13-0000	\$1,496.28
0225-741-14-0000	\$1,721.56
0225-741-15-0000	\$1,627.70
0225-741-16-0000	\$1,721.56
0225-741-17-0000	\$1,651.98
0225-741-18-0000	\$1,467.58
0225-741-19-0000	\$1,438.86
0225-741-20-0000	\$1,771.24
0225-741-21-0000	\$1,438.86
0225-741-22-0000	\$1,721.56
0225-741-23-0000	\$1,467.58
0225-741-24-0000	\$1,771.24
0225-741-25-0000	\$1,651.98
0225-741-26-0000	\$1,721.56
0225-741-27-0000	\$1,438.86
0225-741-28-0000	\$1,496.28
0225-741-29-0000	\$1,438.86
0225-741-30-0000	\$1,576.90
0225-741-31-0000	\$1,651.98
0225-741-32-0000	\$1,771.24

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-741-33-0000	\$1,627.70
0225-801-07-0000	\$1,771.24
0225-801-08-0000	\$1,438.86
0225-801-09-0000	\$1,467.58
0225-801-10-0000	\$1,576.90
0225-801-11-0000	\$1,523.90
0225-801-12-0000	\$1,576.90
0225-801-13-0000	\$1,467.58
0225-801-14-0000	\$1,496.28
0225-801-15-0000	\$1,438.86
0225-801-16-0000	\$1,576.90
0225-801-17-0000	\$1,467.58
0225-801-18-0000	\$1,627.70
0225-801-19-0000	\$1,676.28
0225-801-01-0000	\$1,496.28
0225-801-02-0000	\$1,627.70
0225-801-03-0000	\$1,438.86
0225-801-04-0000	\$1,651.98
0225-801-05-0000	\$1,467.58
0225-801-06-0000	\$1,438.86
0225-801-21-0000	\$1,721.56
0225-801-22-0000	\$1,496.28
0225-801-23-0000	\$1,771.24
0225-801-24-0000	\$1,438.86
0225-801-25-0000	\$1,576.90
0225-801-26-0000	\$1,467.58
0225-801-20-0000	\$1,651.98
1087-071-28-0000	\$0.00
1087-221-01-0000	\$2,681.18
0225-642-07-0000	\$2,370.86
0225-642-01-0000	\$2,146.70
0225-642-08-0000	\$2,146.70
0225-642-09-0000	\$2,146.70
0225-642-10-0000	\$2,370.86
0225-642-11-0000	\$2,370.86
1087-231-01-0000	\$879.00
1087-231-02-0000	\$826.00
1087-231-03-0000	\$764.16
1087-231-04-0000	\$879.00
1087-231-06-0000	\$879.00

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1087-231-12-0000	\$846.96
1087-231-15-0000	\$846.96
1087-231-20-0000	\$846.96
1087-231-27-0000	\$879.00
1087-231-05-0000	\$826.00
1087-231-09-0000	\$826.00
1087-231-10-0000	\$826.00
1087-231-13-0000	\$826.00
1087-231-18-0000	\$826.00
1087-231-22-0000	\$826.00
1087-231-25-0000	\$826.00
1087-231-28-0000	\$826.00
1087-231-07-0000	\$723.30
1087-231-14-0000	\$723.30
1087-231-17-0000	\$723.30
1087-231-08-0000	\$879.00
1087-231-11-0000	\$879.00
1087-231-16-0000	\$879.00
1087-231-19-0000	\$879.00
1087-231-21-0000	\$879.00
1087-231-23-0000	\$879.00
1087-231-26-0000	\$879.00
1087-231-29-0000	\$879.00
1087-251-01-0000	\$2,568.54
1087-251-02-0000	\$2,432.70
1087-251-03-0000	\$2,432.70
1087-251-04-0000	\$2,466.94
1087-251-05-0000	\$2,685.58
1087-251-06-0000	\$2,466.94
1087-251-07-0000	\$2,432.70
1087-251-08-0000	\$2,364.24
1087-251-10-0000	\$2,466.94
1087-251-11-0000	\$2,685.58
1087-241-01-0000	\$2,364.24
1087-241-02-0000	\$2,663.50
1087-241-03-0000	\$2,364.24
1087-241-04-0000	\$2,685.58
1087-241-05-0000	\$2,663.50
1087-241-06-0000	\$2,685.58
1087-241-07-0000	\$2,670.12

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1087-241-08-0000	\$2,568.54
1087-241-09-0000	\$2,432.70
1087-241-10-0000	\$2,466.94
1087-241-11-0000	\$2,432.70
1087-241-12-0000	\$2,685.58
1087-241-13-0000	\$2,432.70
1087-241-14-0000	\$2,663.50
1087-241-15-0000	\$2,432.70
1087-241-16-0000	\$2,568.54
1087-251-12-0000	\$2,432.70
1087-251-13-0000	\$2,670.12
1087-371-01-0000	\$2,432.70
1087-371-02-0000	\$2,685.58
1087-371-03-0000	\$2,663.50
1087-371-04-0000	\$2,670.12
1087-371-05-0000	\$2,663.50
1087-371-06-0000	\$2,364.24
1087-371-07-0000	\$2,466.94
1087-371-08-0000	\$2,432.70
1087-371-09-0000	\$2,364.24
1087-371-10-0000	\$2,568.54
1087-381-01-0000	\$2,663.50
1087-381-02-0000	\$2,568.54
1087-381-03-0000	\$2,466.94
1087-381-04-0000	\$2,568.54
1087-381-05-0000	\$2,568.54
1087-381-06-0000	\$2,568.54
1087-381-07-0000	\$2,568.54
1087-381-08-0000	\$2,466.94
1087-381-09-0000	\$2,568.54
1087-381-10-0000	\$2,466.94
1087-381-11-0000	\$2,466.94
1087-381-12-0000	\$2,364.24
1087-381-13-0000	\$2,432.70
1087-381-14-0000	\$2,432.70
1087-381-15-0000	\$2,364.24
1087-371-11-0000	\$2,432.70
1087-371-12-0000	\$2,568.54
1087-371-13-0000	\$2,432.70
1087-371-14-0000	\$2,568.54

Etiwanda School District
Rancho Etiwanda Public Facilities Community
Facilities District No. 1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1087-371-15-0000	\$2,432.70
1087-371-16-0000	\$2,685.58
1087-371-17-0000	\$2,432.70
1087-371-18-0000	\$2,466.94
1087-371-19-0000	\$2,432.70
1087-251-09-0000	\$2,685.58
1087-251-14-0000	\$2,432.70
1087-231-24-0000	\$879.00
Total Parcels	728
Total Taxable Parcels	721
Total Annual Special Tax	\$1,474,833.80