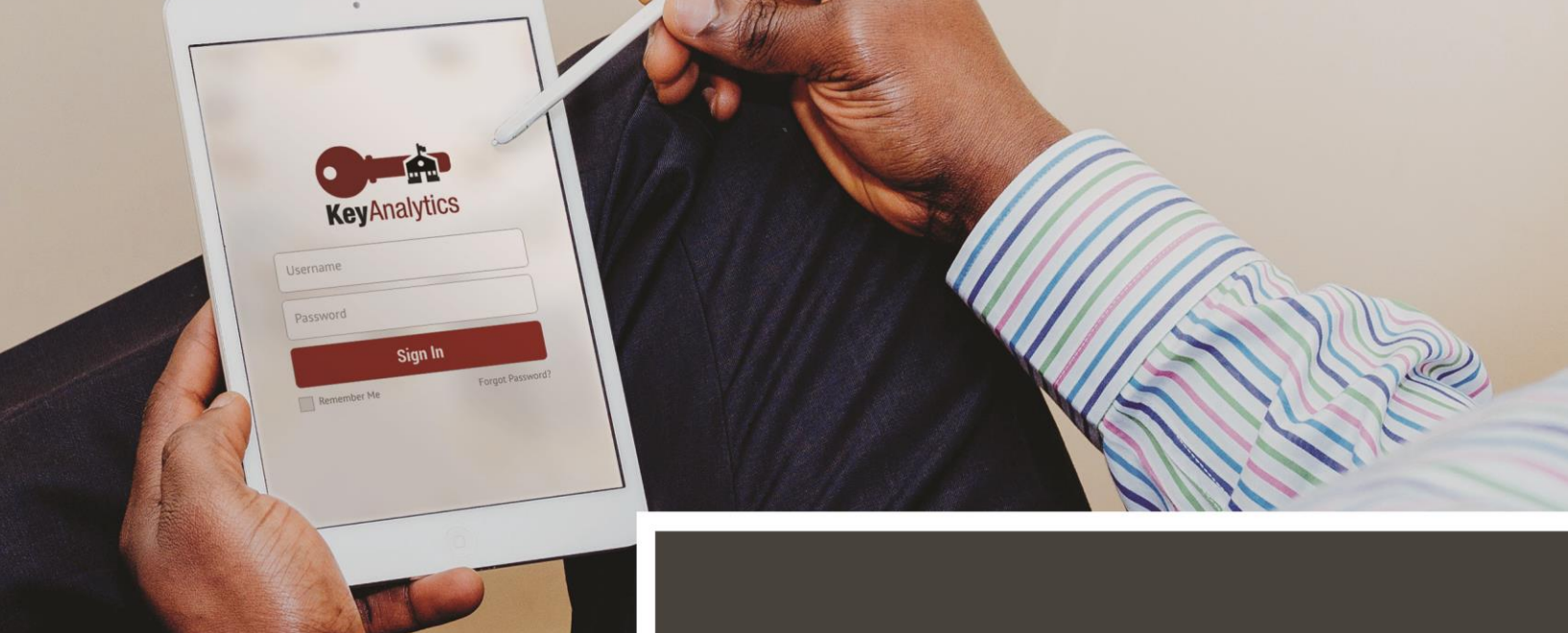




Community Facilities District No. 8

Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Etiwanda School District

2025 / 2026



School District

Etiwanda School District
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Introduction

Community Facilities District No. 8 (“CFD No. 8”) 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. CFD No. 8 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 CFD No. 8 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 CFD No. 8 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 CFD No. 8.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 (“SB 165”) regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 8 for Fiscal Year 2024/2025.

Section V – Annual Special Tax Requirement

Section V calculates the annual special tax requirement based on the obligations of CFD No. 8 for Fiscal Year 2025/2026.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 8.

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 CFD No. 8 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 8 is non-contiguous with portions of the District located in the City of Fontana, and portions located in the City of Rancho Cucamonga. For reference, the boundary maps more thoroughly describing the location of the CFD are included in Exhibit B, and the current Assessors Parcel maps are included in Exhibit C.

B. Formation

CFD No. 8 was formed and established by the School District on June 28, 2001, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of CFD No. 8, and a landowner election at which the qualified electors of CFD No. 8 authorized CFD No. 8 to incur bonded indebtedness in an amount not to exceed \$15,000,000 and approved the levy of Annual Special Taxes.

The table below provides information related to the formation of CFD No. 8.

**Board Actions Related to
Formation of CFD No. 8**

Resolution	Board Meeting Date	Resolution Number
Resolution of Intention	May 24, 2001	0001-45
Resolution Establishing CFD	June 28, 2001	0001-58
Resolution of Bond Issuance	February 28, 2002	0102-28
Ordinance Authorizing Tax	June 28, 2001	0001-61

A Notice of Special Tax Lien was recorded in the real property records of the County of San Bernardino (“County”) on July 11, 2001, as Document No. 2001-0274790 on all property within CFD No. 8.

C. Bonds

1. 2002 Special Tax Bonds

On April 9, 2002, the 2002 Special Tax Bonds of the Etiwanda School District Community Facilities District No. 8 (“2002 Bonds”) were issued in the amount of \$7,080,000. The 2002 Bonds were authorized and issued under and subject to the terms of the Resolution of Issuance, dated February 28, 2002, for the benefit of the School District, and the Act. The 2002 Bonds are being issued to (a) finance certain elementary school and intermediate school facilities, (b) fund the reserve account securing the Bonds, (c) pay capitalized interest on the Bonds, and (iv) pay cost of issuance. For more information regarding the use of the 2002 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. CFD No. 8’s local obligation share was \$7,565,000. 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. CFD No. 8’s local obligation share was \$4,525,000. 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, CFD No. 8 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 table below.

**Fiscal Year 2024/2025
Annual Special Tax Levy**

Land Use Classification	Sq. Footage	Number of Taxable Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes	Total Actual Special Taxes ^{[1][2]}
1 - Residential D/U	> 3,500 sq. ft.	115 Units	\$1,655.74	\$190,410.59	\$134,589.10
2 - Residential D/U	3,001 sq. ft. - 3,499 sq. ft.	142 Units	1,457.05	206,901.80	146,245.80
3 - Residential D/U	2,501 sq. ft. - 3,000 sq. ft.	247 Units	1,324.60	327,175.06	231,261.16
4 - Residential D/U	2,001 sq. ft. - 2,499 sq. ft.	150 Units	1,192.14	178,820.38	126,396.00
5 - Residential D/U	< 2,000 sq. ft.	56 Units	993.45	55,633.01	39,323.20
6 - Apartment	N/A	0 Units	621.30	0.00	0.00
Developed Property		710 Units	N/A	\$958,940.83	\$677,817.40
Undeveloped Property		0 Acres	0.00	0.00	0.00
Total		710 Units	N/A	\$958,940.83	\$677,817.40

[1] The CFD levied at 70.68% of the Maximum Assigned Special Tax.

[2] The totals may not calculate across or down due to rounding.

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 8 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, no parcels exceed 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.

CFD No. 8 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	\$626,057.76	13	\$618,728.74	\$7,329.02	1.17%	\$0.00	0.00%
2021/2022	642,104.58	16	633,700.75	\$8,403.83	1.31%	0.00	0.00%
2022/2023	654,368.54	8	649,464.95	\$4,903.59	0.75%	0.00	0.00%
2023/2024	662,829.28	5	660,380.13	\$2,449.15	0.37%	503.56	0.08%
2024/2025	677,817.40	6	673,978.66	\$3,838.74	0.57%	3,838.74	0.57%

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 CFD No. 8.

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	299960000	\$381,366.89
Interest Account	299960001	0.00
Principal Account	299960002	0.00
Surplus Fund	299960004	365,236.41
Total		\$746,603.30

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

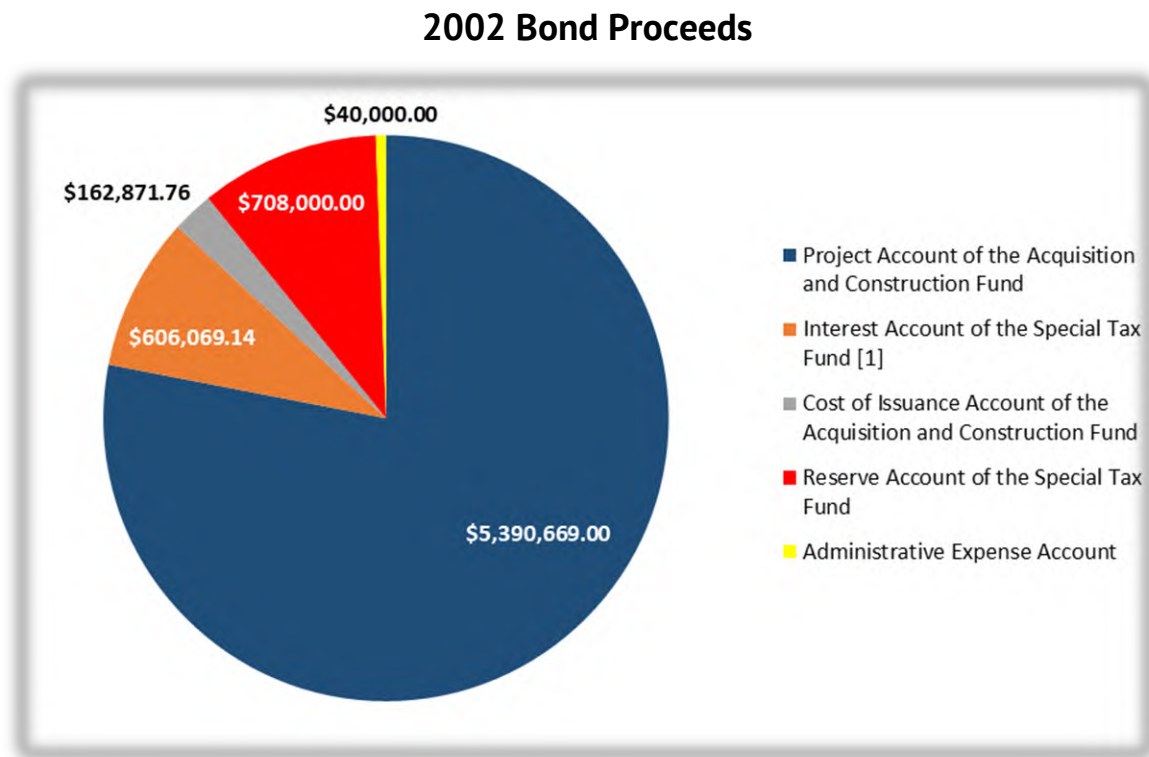
Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), CFD No. 8 can only be used to fund the Authorized Facilities as outlined at the time of formation. Pursuant to the Ordinance No. 0001-61 which was adopted by the Board on June 28, 2001, the authorized use of the special 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. 2002 Special Tax Bonds

1. Bond Proceeds

In accordance with the 2002 Resolution of Issuance for the 2002 Bonds, the total bond proceeds of \$7,080,000 less \$13,050.00 in original issue discount and \$159,340.10 in underwriter discount were deposited into the funds and accounts as shown in the graph below.



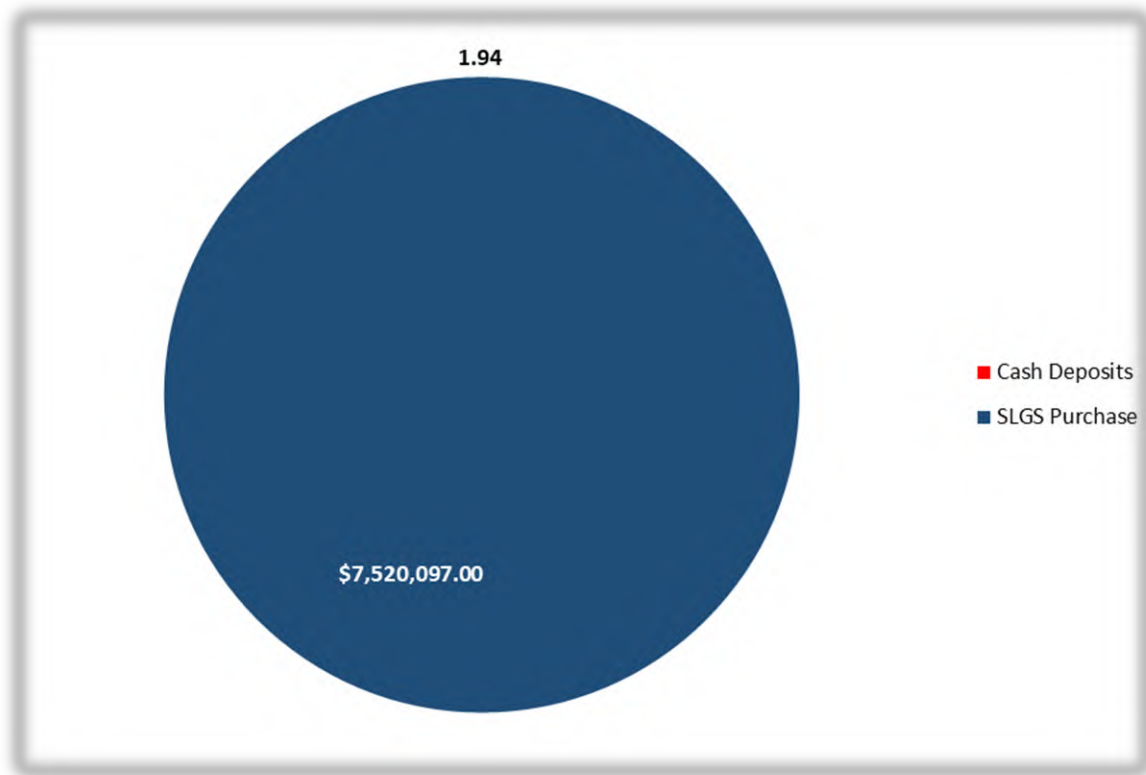
[1] Represents capitalized interest on the Bonds through September 1, 2003.

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 \$7,565,000 less \$768,081.76 in Authority Discount plus \$626.21 in the Prior Interest Account and \$722,553.99 in the Prior Debt Service Reserve Fund were deposited into the funds and accounts as shown in the graph on the following page.

2008 Bond Proceeds

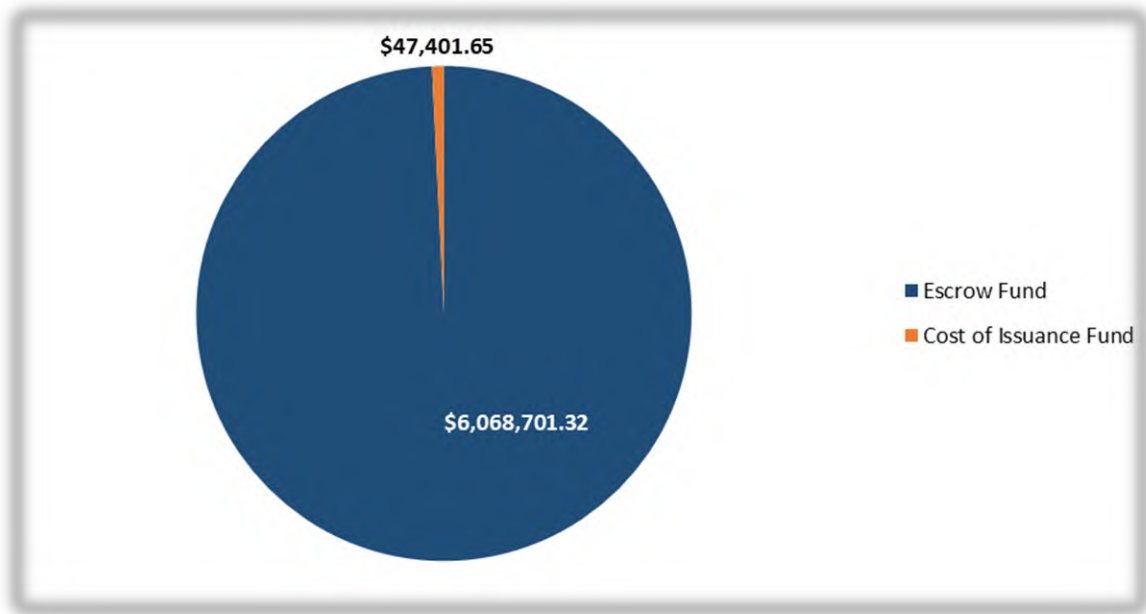


D. 2018A Local Agency Revenue Refunding Bonds

1. Bond Proceeds

In accordance with the 2018 Indenture of Trust for the 2018 Bonds, the local bond proceeds of \$4,525,000 less \$39,593.75 in Underwriter's Discount, plus \$710,289.05 in Original Issue Premium, and \$920,407.67 in Prior Funds on Hand were deposited into the funds and accounts as shown in the graph on the following page.

2018 Bond Proceeds



E. Special Taxes

The CFD has covenanted to levy the Annual Special Taxes in accordance with the RMA. The tables below 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		\$3,478,040.40
Accruals		\$822,727.88
Special Tax Collections	\$671,953.61	
Special Tax Collections - Penalties and Interest	150,774.27	
Expenditures		(\$471,474.35)
Agency Staff	\$0.00	
Legal Expenses	(8,667.00)	
Professional Services	(4,235.50)	
Bank Fees	(1,850.00)	
Special Taxes Wired to Trustee	(456,721.85)	
Balance as of June 30, 2025		\$3,829,293.93

Fiscal Agent Activity
Fiscal Year 2024/2025

Balance as of July 1, 2024		\$711,838.44
Accruals		\$473,821.12
Investment Earnings	\$17,099.27	
Special Tax Deposits	456,721.85	
Expenditures		(\$439,056.26)
Interest Payments	(\$159,056.26)	
Principal Payments	(280,000.00)	
Balance as of June 30, 2025		\$746,603.30

V. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of CFD No. 8 based on the financial obligations for Fiscal Year 2025/2026.

A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 8 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 CFD No. 8. The following table shows the calculation of the annual special tax requirement for Fiscal Year 2025/2026.

Annual Special Tax Requirement for CFD No. 8

Fiscal Year 2024/2025 Remaining Sources		\$4,212,683.73
Balance of Tax Collection Fund (County)	\$3,829,293.93	
Bond Fund	381,366.89	
Interest Account	0.00	
Principal Account	0.00	
Anticipated Special Taxes	2,022.91	
Fiscal Year 2024/2025 Remaining Obligations		(\$4,212,683.73)
September 1, 2025 Interest Payment	(\$76,028.13)	
September 1, 2025 Principal Payment	(305,000.00)	
Direct Construction of Authorized Facilities	(3,831,655.61)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$689,081.60)
Administrative Expense Budget	(\$19,923.14)	
Anticipated Special Tax Delinquencies ^[1]	(3,902.55)	
March 1, 2026 Interest Payment	(68,403.13)	
September 1, 2026 Interest Payment	(68,403.13)	
September 1, 2026 Principal Payment	(325,000.00)	
Direct Construction of Authorized Facilities	(203,449.66)	
Fiscal Year 2025/2026 Annual Special Tax Requirement		\$689,081.60

[1] Assumes the Year End Fiscal Year 2024/2025 delinquency rate of 0.57%.

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)	90.66
SDFA Annual CFD Administration Fees	3,168.00
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	667.48
Legal Expenses (All)	2,524.50
Total Expenses	\$19,923.14

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 8 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 8

A. Developed Property

Building Permits have been issued for 710 Units by the City within CFD No. 8. According to the County Assessor, all property zoned for residential development within CFD No. 8 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
2001/2002	Developed Property	239,457	89
2002/2003	Developed Property	1,232,342	436
2003/2004	Developed Property	532,577	175
2013/2014	Developed Property	24,131	8
2020/2021	Developed Property	5,710	2
Total		2,034,217	710

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, CFD No. 8 will levy at 70.45% 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 Special Tax levy 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 CFD No. 8 can be found on the table below.

Fiscal Year 2025/2026 Annual Special Tax Levy

Land Use Classification	Sq. Footage	Number of Taxable Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes	Total Actual Special Taxes ^{[1][2]}
1 - Residential D/U	> 3,500 sq. ft.	115 Units	\$1,655.74	\$194,218.80	\$136,827.00
2 - Residential D/U	3,001 sq. ft. - 3,499 sq. ft.	142 Units	1,457.05	211,039.83	148,676.84
3 - Residential D/U	2,501 sq. ft. - 3,000 sq. ft.	247 Units	1,324.60	333,718.56	235,104.48
4 - Residential D/U	2,001 sq. ft. - 2,499 sq. ft.	150 Units	1,192.14	182,396.78	128,496.00
5 - Residential D/U	< 2,000 sq. ft.	56 Units	993.45	56,745.67	39,977.28
6 - Apartment	N/A	0 Units	621.30	0.00	0.00
Developed Property		710 Units	N/A	\$978,119.64	\$689,081.60
Undeveloped Property		0 Acres	0.00	0.00	0.00
Total		710 Units	N/A	\$978,119.64	\$689,081.60

[1] The CFD levied at 70.45% of the Maximum Assigned Special Tax.

[2] The totals may not calculate across or down due to rounding.

California Financial Services\CFS - CFS\UNREGULATED\Etiwanda\Development Revenue\CFD Admin\CFD No. 8

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT
OF A SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 8
OF THE ETIWANDA SCHOOL DISTRICT**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Community Facilities District No. 8 of the Etiwanda School District ("CFD No. 8") and collected each Fiscal Year, in an amount determined by the Board of Trustees of the Etiwanda School District (the "Board" or the "District") through the application of the appropriate Special Tax for "Developed Property" and "Undeveloped Property", as described below. All of the real property in CFD No. 8, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

Section A. Definitions.

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel 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.

"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. 8 including, but not limited to the costs of computing the Special Taxes and preparing the annual Special Tax collection Schedules (whether by the District, CFD No. 8, or a designee thereof); the costs of collecting the Special Taxes (whether by the 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 District, CFD No. 8 or any designee thereof of complying with the arbitrage rebate requirements; the costs to the District, CFD No. 8 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 District, CFD No. 8 or any designee thereof related to an appeal of the Special Tax. Administrative Expenses shall also include, but not be limited to, amounts advanced by the District or CFD No. 8 for any other administrative purposes of CFD No. 8, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

“Assessor’s Parcel” means a lot or parcel shown in an Assessor’s Parcel Map with an assigned Assessor’s Parcel number.

“Assessor’s Parcel Map” means an official map of the Assessor of the County of San Bernardino designating parcels by Assessor’s Parcel number.

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

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

“Bonds” means any bonds or other indebtedness (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 District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“Developed Property” means all Assessor’s Parcels in CFD No. 8, exclusive of Public Property, for which a building permit has been issued as of June 30 of the fiscal year preceding the Fiscal Year for which Special Taxes are 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 starting on July 1 and ending on 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 maximum Special Tax, determined in accordance with Section C, which can be levied in any Fiscal Year on any Assessor’s Parcel.

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

“Public Property” means property within the boundaries of the Improvement Area owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public right-of-way has been granted to the federal government, the State of California, the County of San Bernardino, or the Cities of Fontana or Rancho Cucamonga, or any local government or other public agency, provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use.

“Proportionately” means for Developed Property that the ratio of the actual Special Tax levy to the Assigned Special Tax is the same for all Assessors’ Parcels of Developed Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual Special Tax levy per acre to the Maximum Special Tax per acre is the same for all Assessor’s Parcels of Undeveloped Property.

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

“Special Tax” means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount required in any Fiscal Year for CFD No. 8 to: (i) pay directly for facilities or debt service on all outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay Administrative Expenses; and (iv) pay any amounts required to establish or replenish any reserve funds for the outstanding Bonds; less (v) a credit for funds available to reduce the annual Special Tax levy as determined pursuant to the Indenture.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. 8 which are not exempt from the Special Tax pursuant to law or Section E below.

“Undeveloped Property” means all Taxable Property not classified as Developed Property.

Section B. Assignment to Development Status.

Each Fiscal Year, all Taxable Property of CFD No. 8 shall be classified as Developed Property or Undeveloped Property and shall be subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C and D below. Developed Property which satisfies the criteria for Residential Property and Non-Residential Property shall be assigned thereto.

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 Land Use Category based upon the house square footage of improvements constructed or to be constructed on such Assessor's Parcel and each Assessor's Parcel on Non-Residential Property shall be assigned to the applicable Non-Residential Land Use Category. With respect to Residential Property, the square footage of improvements shall be determined from all building permits issued and shall be exclusive of garages or other structures which are not used as living space.

Section C. Maximum Special Tax Rates.

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the applicable Table 1 Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

a. Assigned Special Tax

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

TABLE 1

Assigned Special Taxes for Developed Property
Community Facilities District No. 8

Land Use Category	Taxable Unit	Square Feet of Dwelling Unit	Assigned Special Tax Per Taxable Unit
1	Resid. D/U	3,500 sq. ft. Or Greater	\$1,050
2	Resid. D/U	3,001 sq. ft. To 3,499 sq. ft.	\$924
3	Resid. D/U	2,501 sq. ft. To 3,000 sq. ft.	\$840
4	Resid. D/U	2,001 sq. ft. To 2,499 sq. ft.	\$756
5	Resid. D/U	2,000 sq. ft. Or Less	\$630
6	Apartment Per Ind. Unit	N/A	\$294

Each July 1st, commencing July 1, 2001, the Assigned Special Tax for each Category shall be increased by two percent (2%) of the maximum amount which could have been levied the previous year.

b. Backup Special Tax

The Backup Special Tax attributable to each Acre of a Final Subdivision is \$4,150 per acre. The Backup Special Tax attributable to a Final Subdivision is equal to Backup Special Per Acre multiplied by the Acreage of all Taxable Property.

The Backup Special Tax for each Assessor's Parcel of Non-Residential Property in a Final Subdivision shall be equal to Backup Tax Per Acre shown in Table 2 multiplied by the Acreage of such Assessor's Parcel within such Final Subdivision.

Each July 1 commencing July 1, 2001, the Backup Special Tax shall be increased by two percent (2%) of the maximum amount which could have been levied the previous year.

2. Undeveloped Property

The Maximum Special Tax for Undeveloped Property shall be \$4,150 per Acre.

Each July 1 commencing July 1, 2001, the Backup Special Tax shall be increased by two percent (2%) of the maximum amount which could have been levied the previous year.

Section D. Apportionment of Special Tax.

Commencing with Fiscal Year 2001-2002 and for each following Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Special Tax until the amount of Special Taxes equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at 91% of the applicable Assigned Special Tax;

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

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax to be levied on each Assessor's Parcel of Developed Property shall be increased Proportionately at up to 100% of the Assigned Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed the Special Tax to be levied on each Assessor's Parcel of Developed Property whose Maximum Special Tax is derived by the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel.

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. 8.

The Special Tax shall be levied for forty (40) years with respect to a particular parcel. If the Special tax is levied beginning 2001-2002 with respect to a particular parcel, the Special Tax shall not be levied after Fiscal Year 2041-2042 with respect to that particular parcel.

Section E. Exemptions.

The Special Tax shall not be levied upon parks, public properties, utility properties belonging to public or private utilities and properties exempt from general ad valorem taxes. The Special Tax obligation associated with any taxable Property within the CFD must be prepaid and permanently satisfied prior to being acquired by any public entity for which ordinary ad valorem taxes do not apply. The District may make a determination that such prepayment is not necessary.

Section F. Manner of Collection.

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that CFD No. 8 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on Assessor's Parcels having delinquent Special Taxes as permitted by the Act.

A three-member Appeals Board, to be appointed by the legislative body of the CFD, 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.

Exhibit B

CFD Boundary Map

8/11

AMENDED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 8

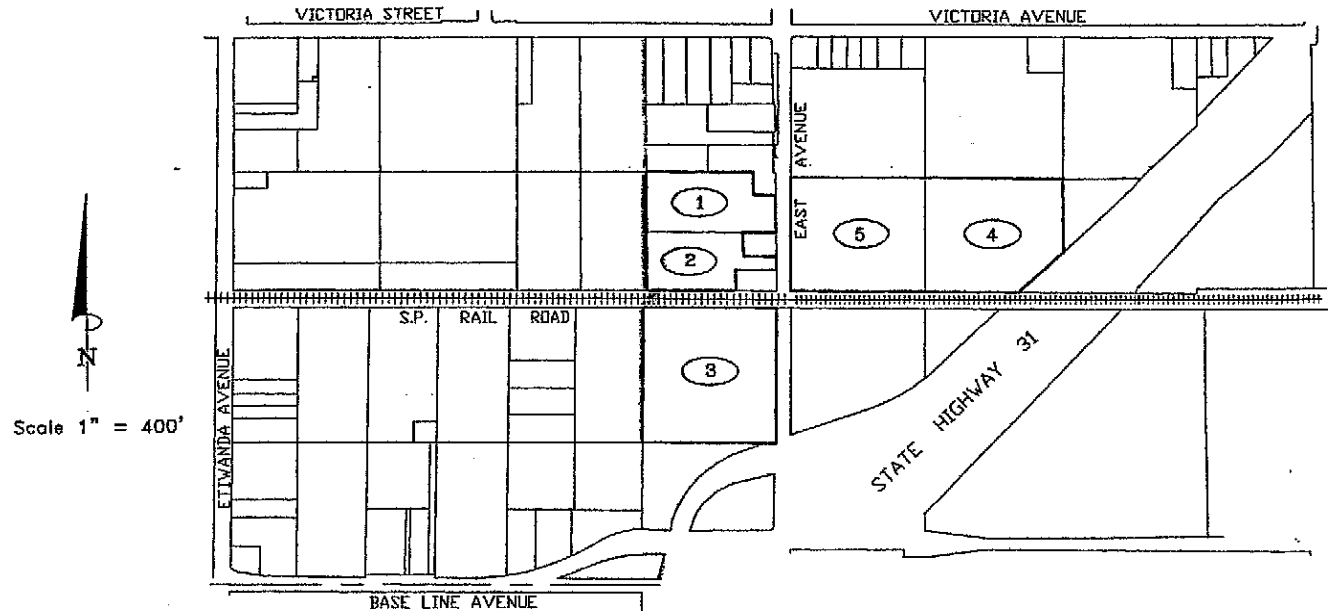
SHEET 1 OF 3

ETIWANDA SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

LOT DESIGNATION

MAP REF. NO.	TRACT NO.	PROJECT AREA	ASSESSOR'S PARCEL NO.
1	16021	A	0227-121-30
2	16021	A	0227-121-43
3	15912	A	0227-131-05
4	15911	A	0227-141-11
5	15911	A	0227-141-12
6	16105	B	1100-031-08
7	16105	B	1100-061-02
8	16105	B	1100-061-04
9	16105	B	1100-071-01
10	16105	B	1100-071-02
11	16137	C	0226-134-03
12	16137	C	0226-134-04
13	16137	C	0226-134-05
14	16078	C	0226-021-21
15	15861	C	0226-101-09
16	15890	C	0226-101-26
17	15866	D	0225-261-47
18	16181	E	1100-151-01
19	16181	E	1100-151-02
20	16147	F	0225-171-05
21	16147	F	0225-171-12
22	16147	F	0225-171-13
23	16147	F	0225-171-20
24	16147	F	0225-171-22
25	16147	F	0225-171-25
26	15766	G	0227-881-01

PROJECT AREA A



Scale 1" = 400'

LEGEND

CFD BOUNDARY

MAP REFERENCE NO.



Scale 1" = 400'

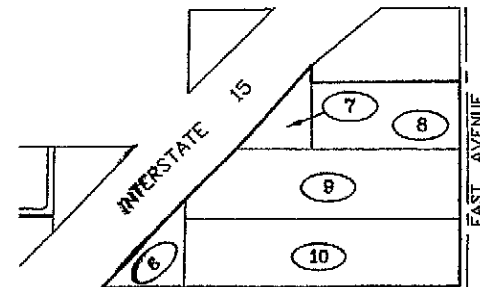
FILED IN THE OFFICE OF THE SECRETARY OF THE ETIWANDA SCHOOL DISTRICT THIS 29TH DAY OF June 2001.

SECRETARY OF THE ETIWANDA SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING AMENDED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 8, ETIWANDA SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION AT A REGULAR MEETING THEREOF, HELD ON THE 28TH DAY OF June 2001, BY ITS RESOLUTION NO. 0001-66 AND AMENDS THE PROPOSED BOUNDARY MAP RECORDED IN BOOK 74, PAGES 7, 8 & 9, ON MAY 24, 2001 AS DOCUMENT NO. 2001-0217261.

SECRETARY OF THE ETIWANDA SCHOOL DISTRICT

PROJECT AREA B



Scale 1" = 400'

Special District Financing & Administration

333 South Juniper Street, Suite 208
Escondido, California 92025

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

(01-012)

AUGUST 2001

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

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

20010494494

FILED REQUEST OF
Etowanda School District
ON Oct 30, 2001
AT 11:57 AM IN
BOOK 74 PAGE 28-30
OF Assessment Maps
SAN BERNARDINO COUNTY RECORDER
FEE 11.00

AMENDED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 8

ETIWANDA SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

SHEET 2 OF 3

PROJECT AREA C



Scale 1" = 500'



Scale 1" = 500'

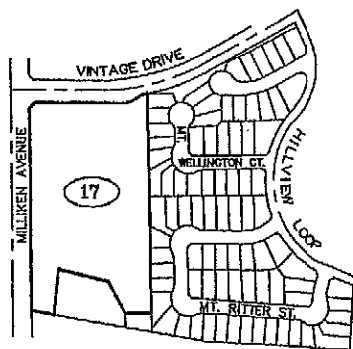
LEGEND

CFD BOUNDARY

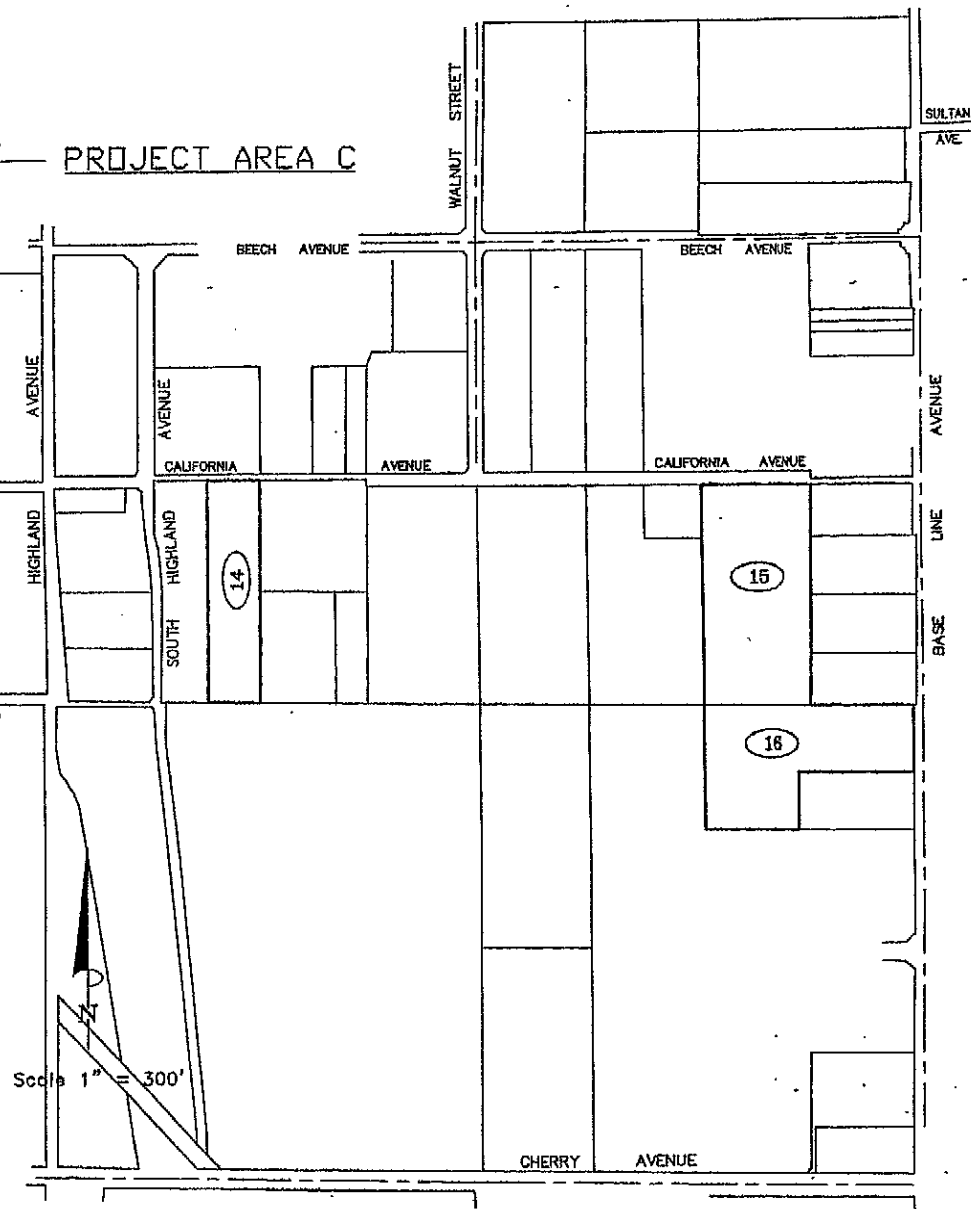
MAP REFERENCE NO.

1

PROJECT AREA D



Scale 1" = 300'



Special District Financing
& Administration

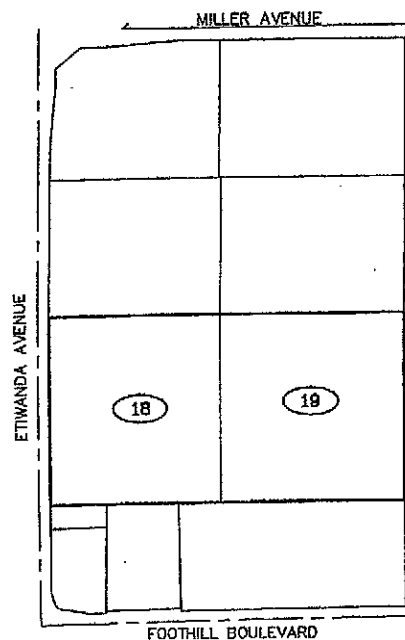
333 South Juniper Street, Suite 208
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

(01-012)

AUGUST 2001

7/4

PROJECT AREA E



AMENDED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 8

ETIWANDA SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

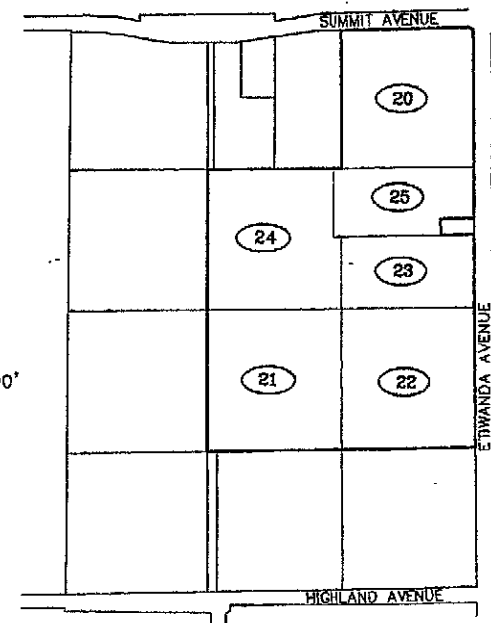


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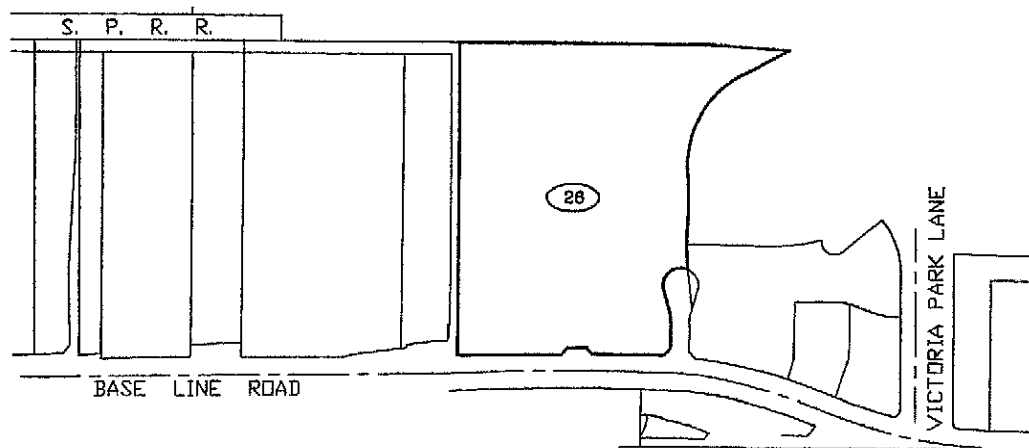


Scale 1" = 400'

PROJECT AREA F



PROJECT AREA G



Scale 1" = 300'



Scale 1" = 400'

LEGEND

- CFD BOUNDARY
- 1 MAP REFERENCE NO.

Special District Financing
& Administration
333 South Juniper Street, Suite 208
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

Exhibit C

Assessor's Parcel Maps

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

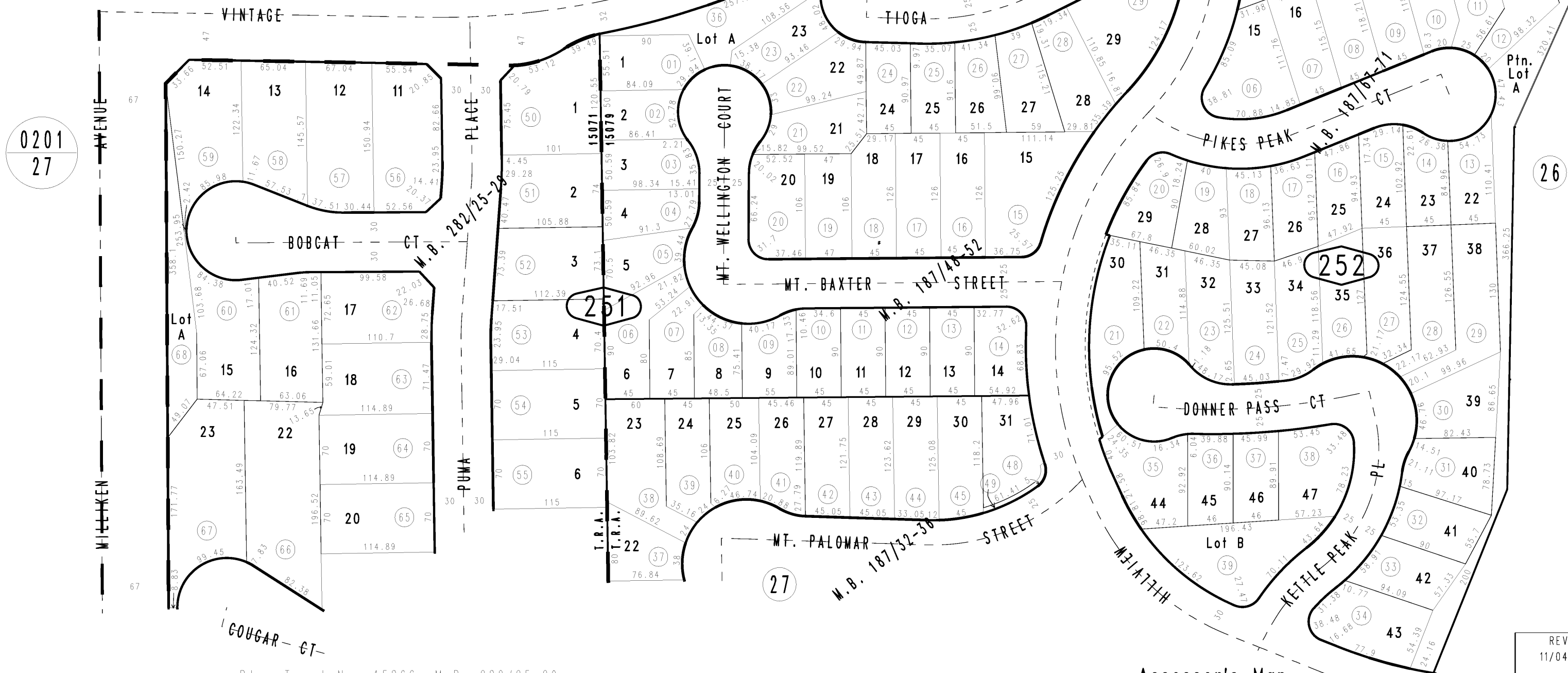


Ptn. Tract No. 12936, M.B. 187/32-36

0225-25

City of Rancho Cucamonga
Tax Rate Area
15071,15079

1"=100'



Ptn. Tract No. 15866, M.B. 282/25-29
Ptn. Tract No. 12943, M.B. 187/67-71
Tract No. 12939, M.B. 187/48-52

Ptn. S.W.1/4, Sec.30
T.1N.,R.6W.

Assessor's Map
Book 0225 Page 25
San Bernardino County

July 2004

REVISED
11/04/07 BK

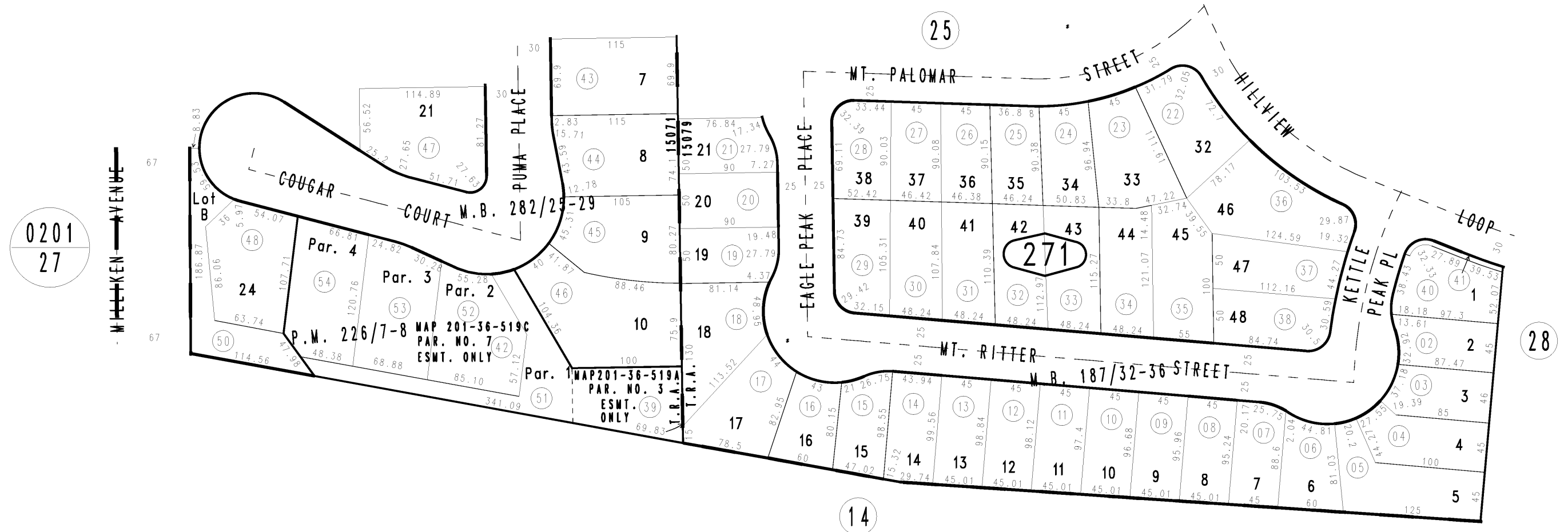
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 12936, M.B. 187/32-36

City of Rancho Cucamonga 0225-27
Tax Rate Area
15071,15079

1"=100'



July 2004

Ptn. Tract No. 15866, M.B. 282/25-29
Parcel Map No. 16884, M.B. 226/7-8

Ptn. S.W.1/4, Sec.30
T.1N.,R.6W.

Assessor's Map
Book 0225 Page 27
San Bernardino County

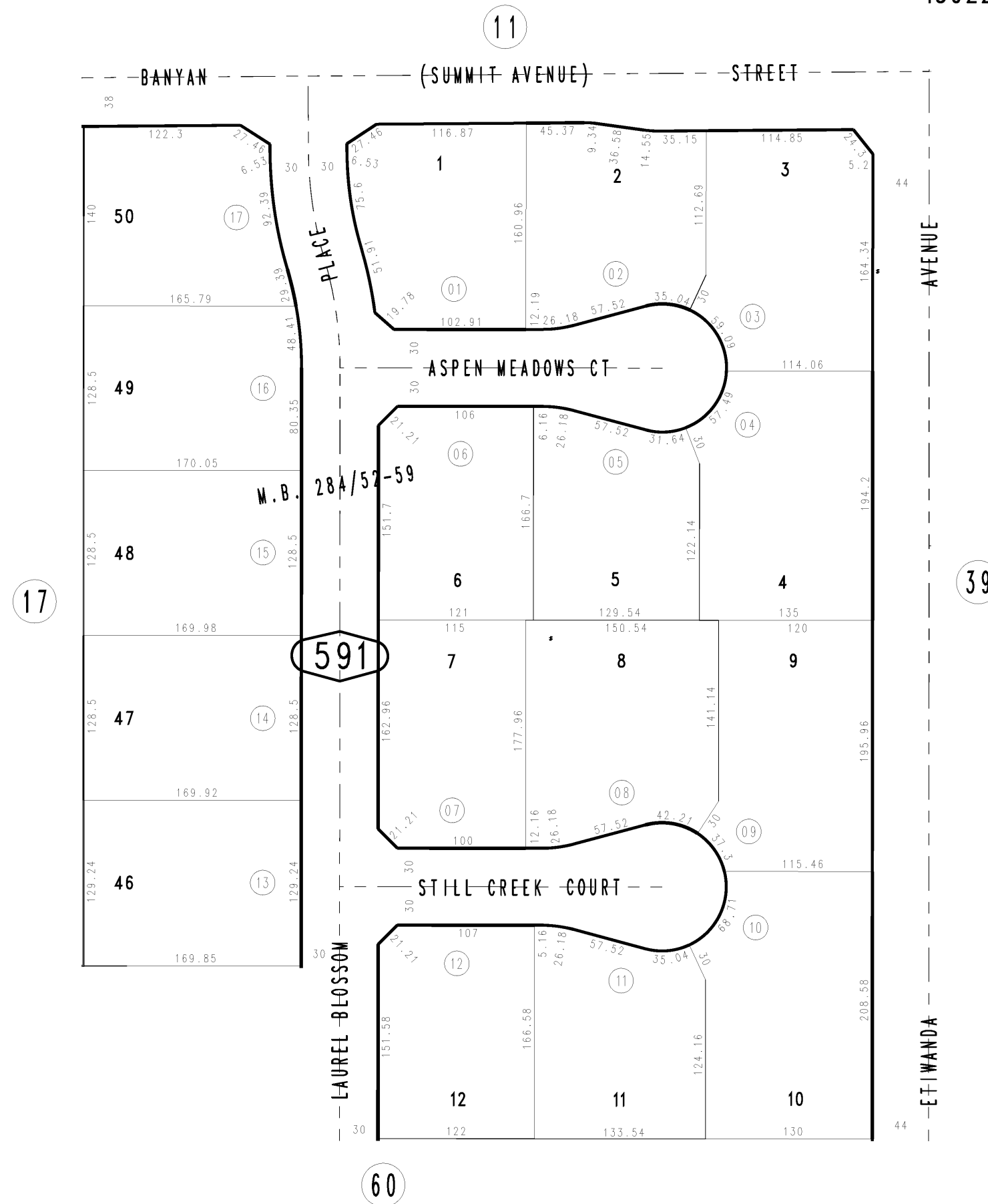
REVISED
01/29/08 GL

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



Ptn. Tract No. 16147, M.B. 284/52-56

City of Rancho Cucamonga 0225-59
Tax Rate Area
15022



1"=100'

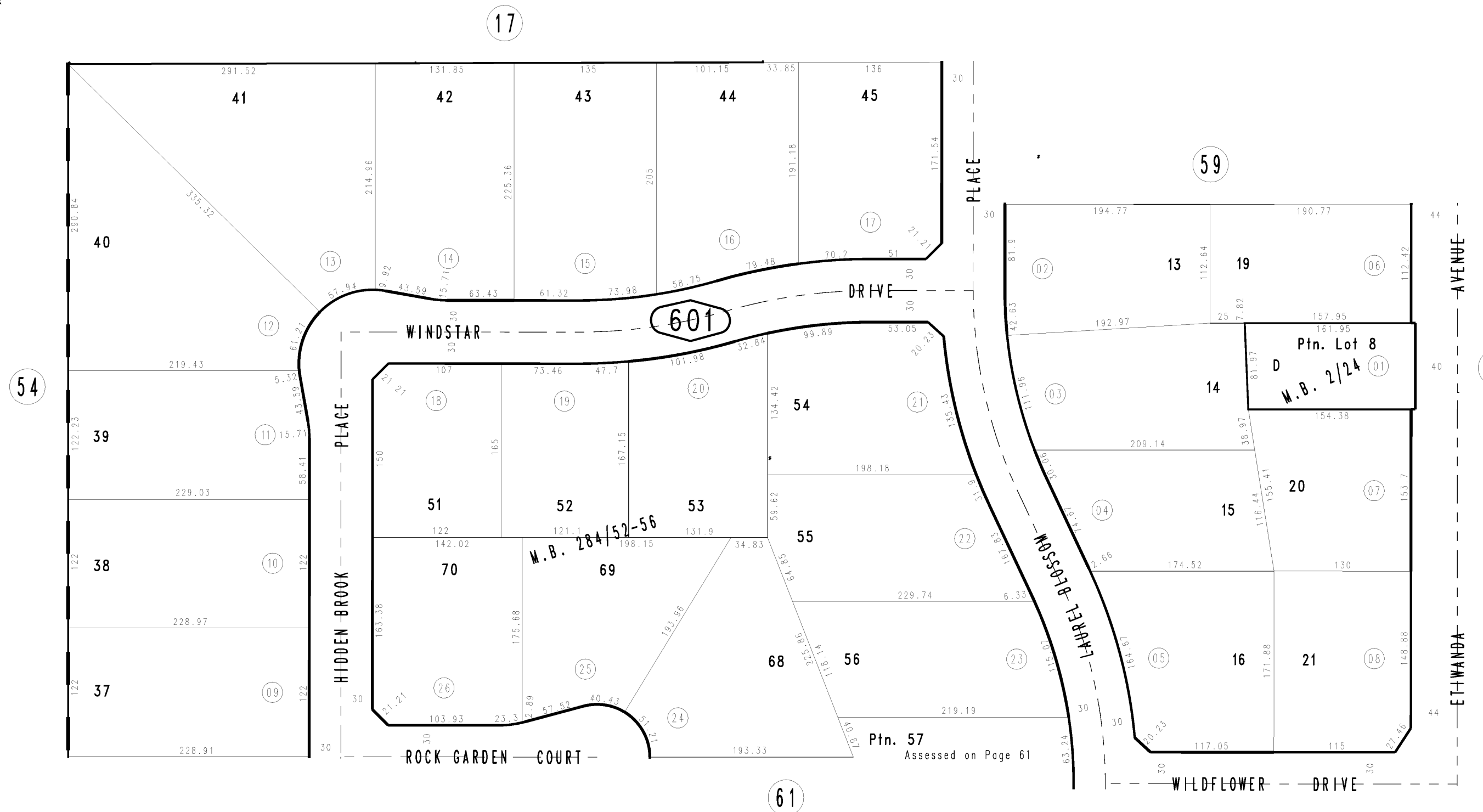
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Etiwanda Colony Lands, M.B. 2/24

City of Rancho Cucamonga 0225-60
Tax Rate Area
15022

1"=100'



July 2004

Ptn. Tract No. 16147, M.B. 284/52-56

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

Assessor's Map
Book 0225 Page 60
San Bernardino County

REVISED
05/18/07 RU

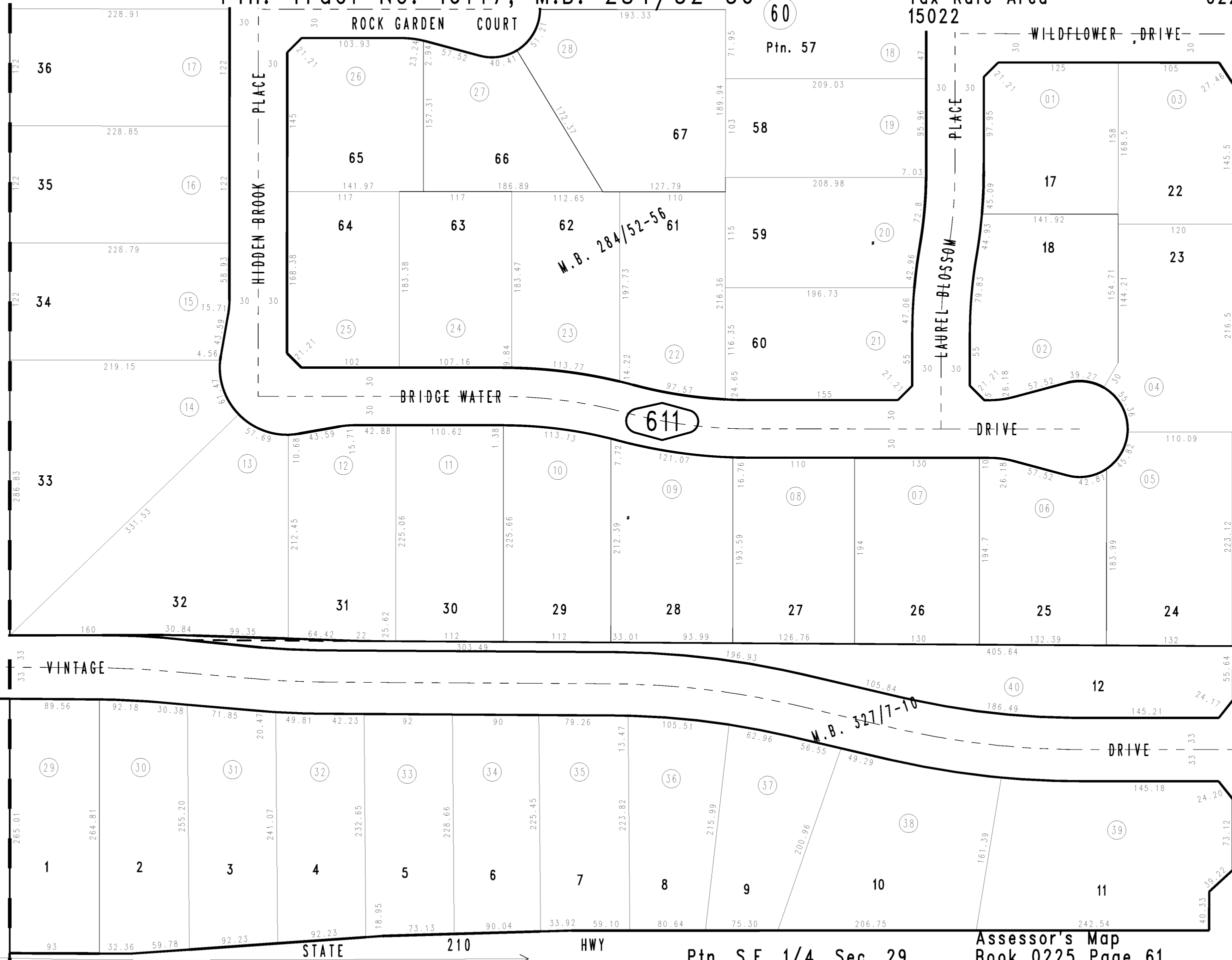
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 16147, M.B. 284/52-56

City of Rancho Cucamonga
Tax Rate Area
15022

0225-61



REVISED
05/18/07 RU

July 2004

1089
48

Tract No. 16867, M.B. 327/7-10

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

Assessor's Map
Book 0225 Page 61
San Bernardino County

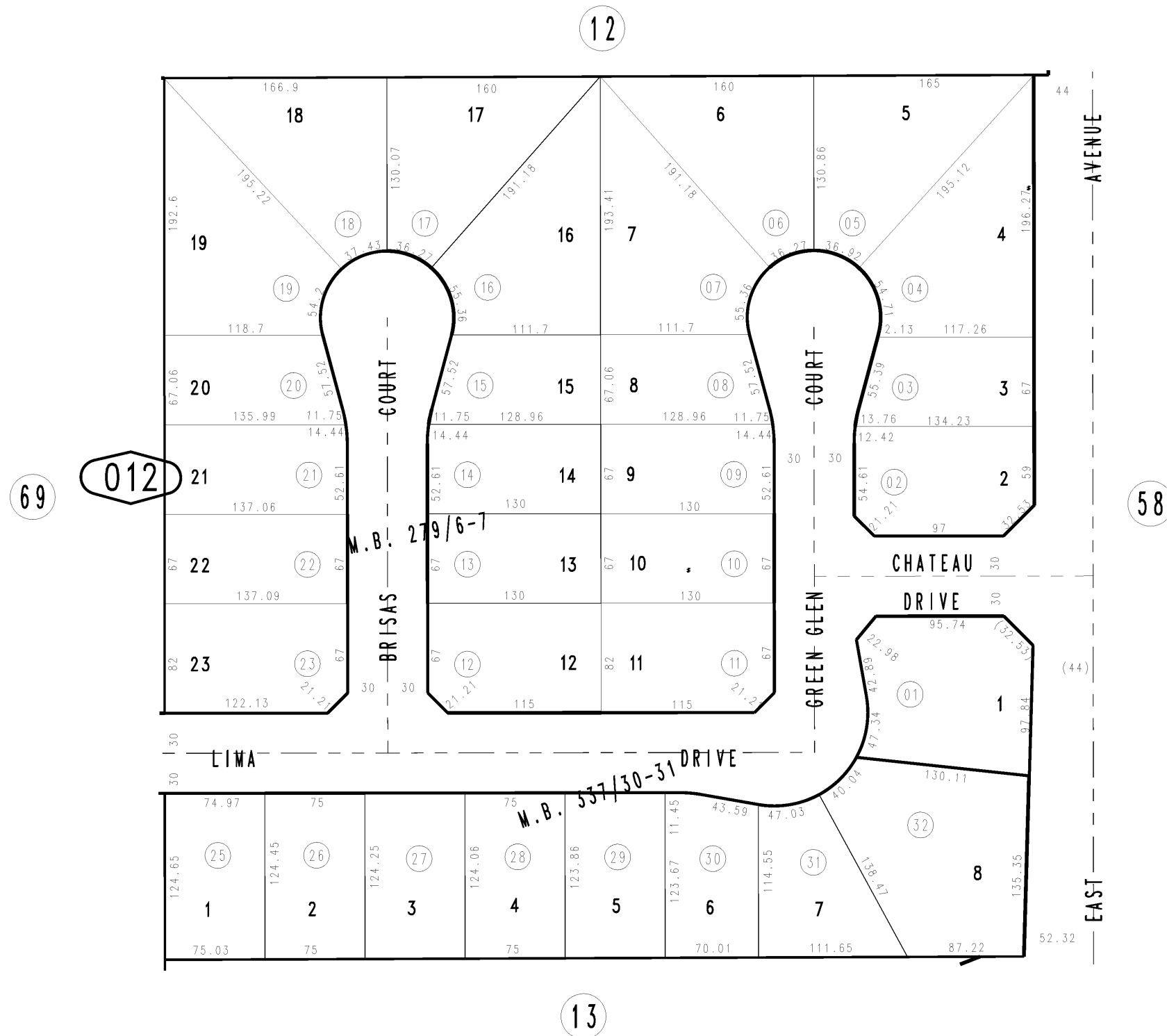
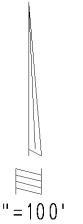
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Tract No. 15912, M.B. 279/6-7

City of Rancho Cucamonga
Tax Rate Area
15022

0227-01



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

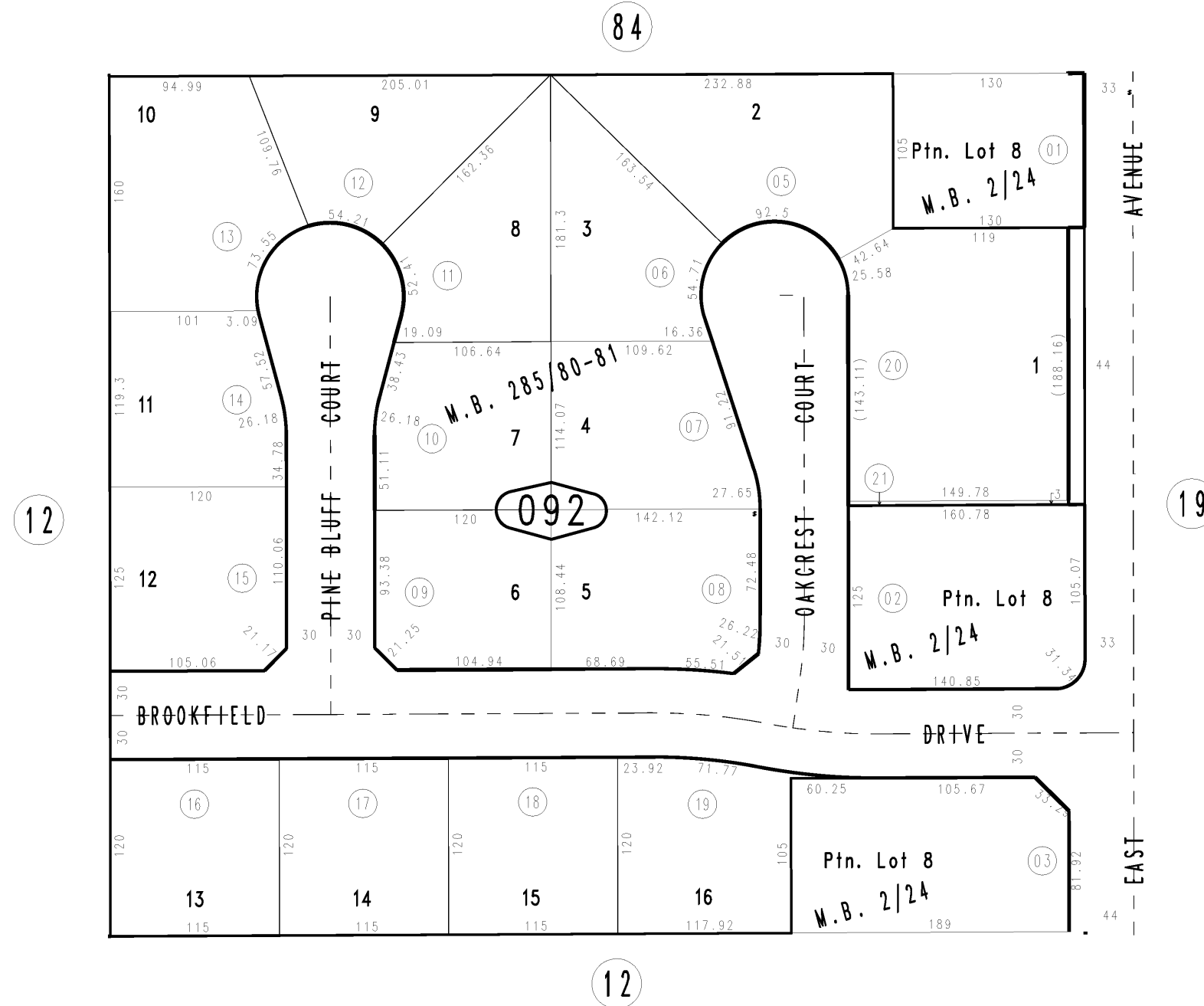


Ptn. Etiwanda Colony Lands, M.B. 2/24

City of Rancho Cucamonga
Tax Rate Area
15022

0227-09

"=100'



July 2004

Tract Map No. 16021, M.B. 285/80-81

Ptn. S.W.1/4, Sec.33
T.1N.,R.6W.

Assessor's Map
Book 0227 Page 09
San Bernardino County

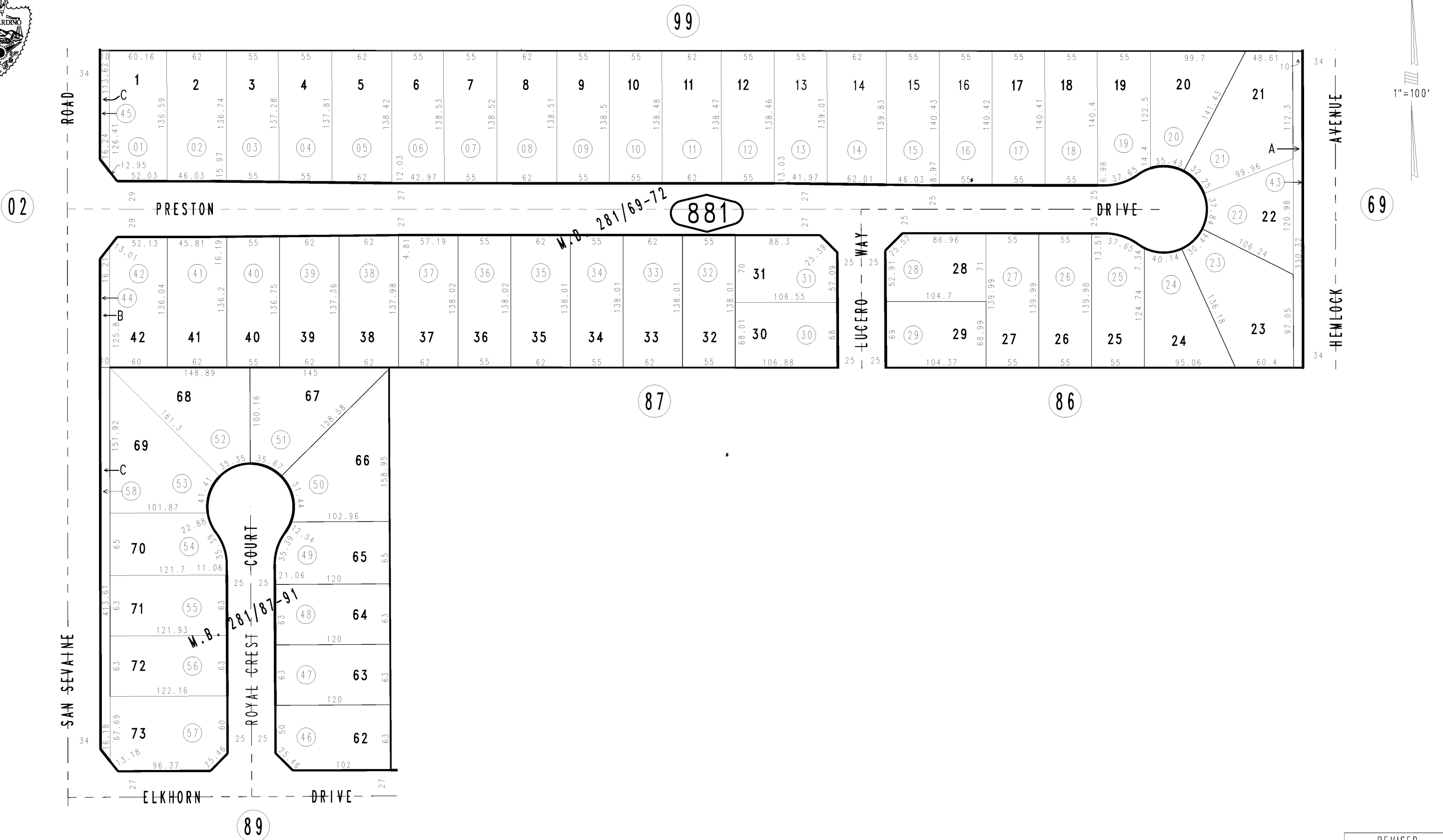
REVISED
11/07/14 GW

Tract No. 16078, M.B. 281/69-72

City of Fontana
Tax Rate Area
10020

0228-88

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



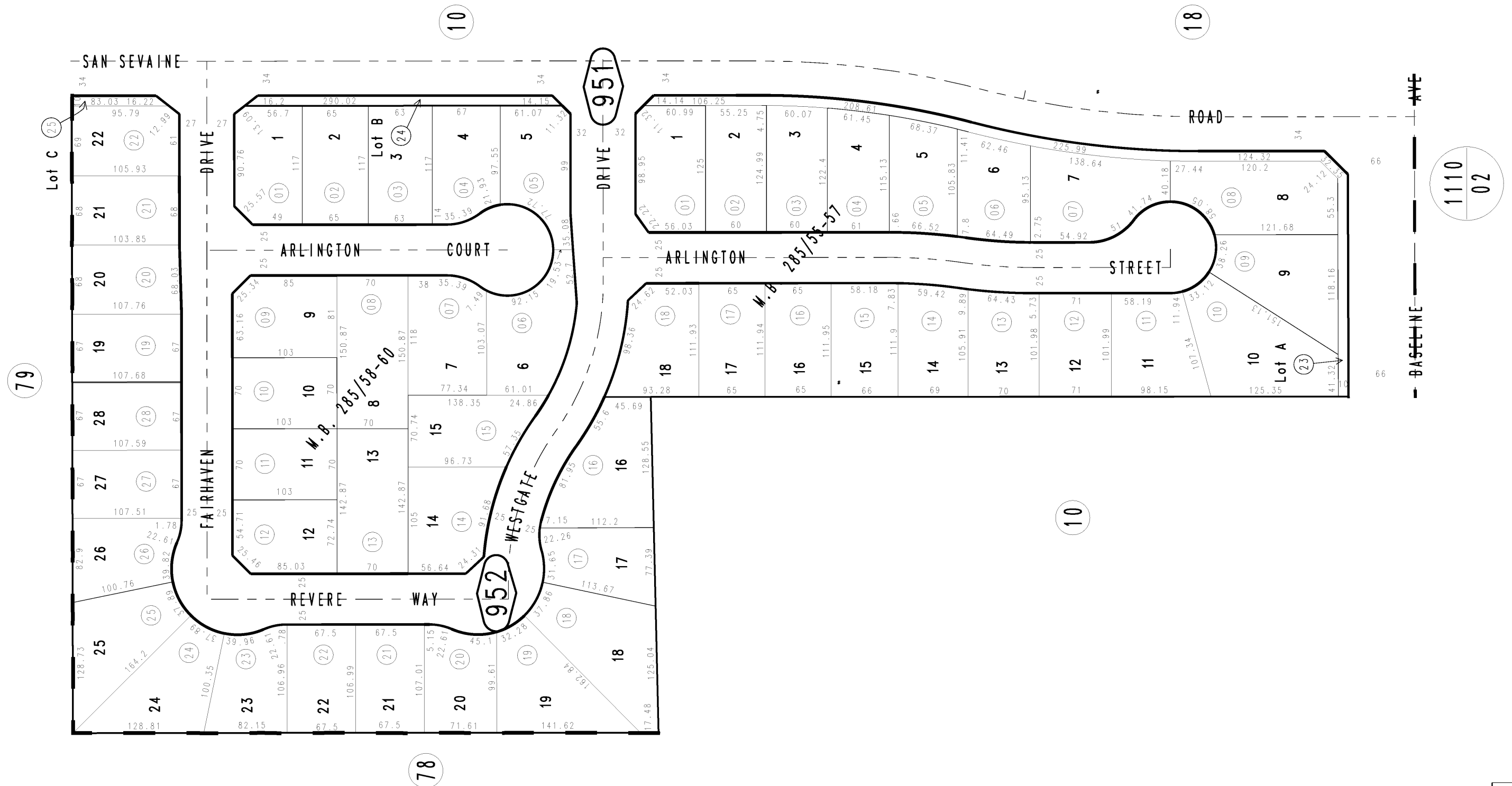
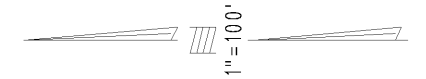
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Tract No. 15990-1, M.B. 285/55-57

City of Fontana
Tax Rate Area
10020

0228-95

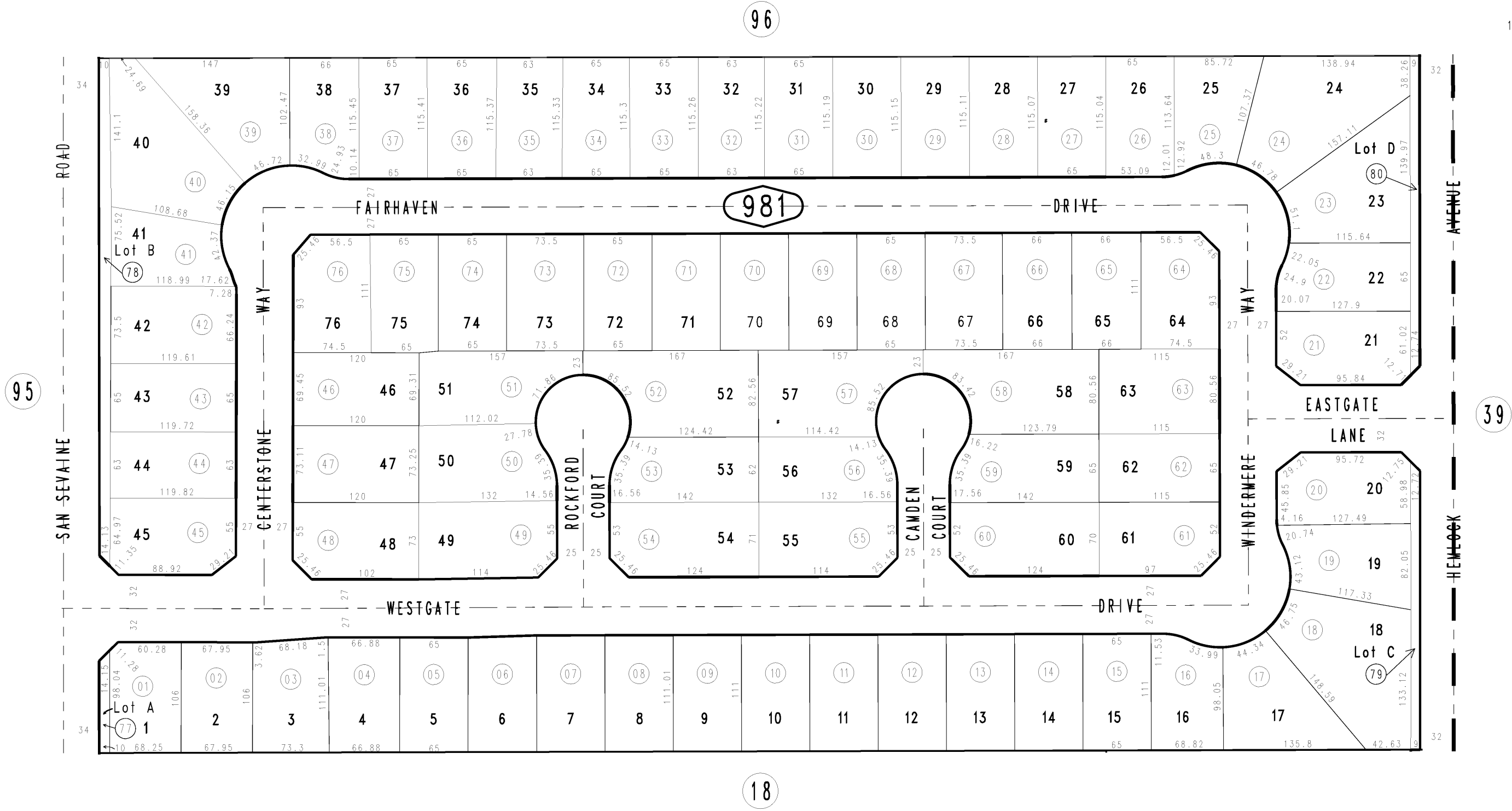
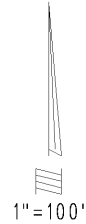


THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Tract No. 15961, M.B. 288/7-10

City of Fontana
Tax Rate Area
10020
0228-98



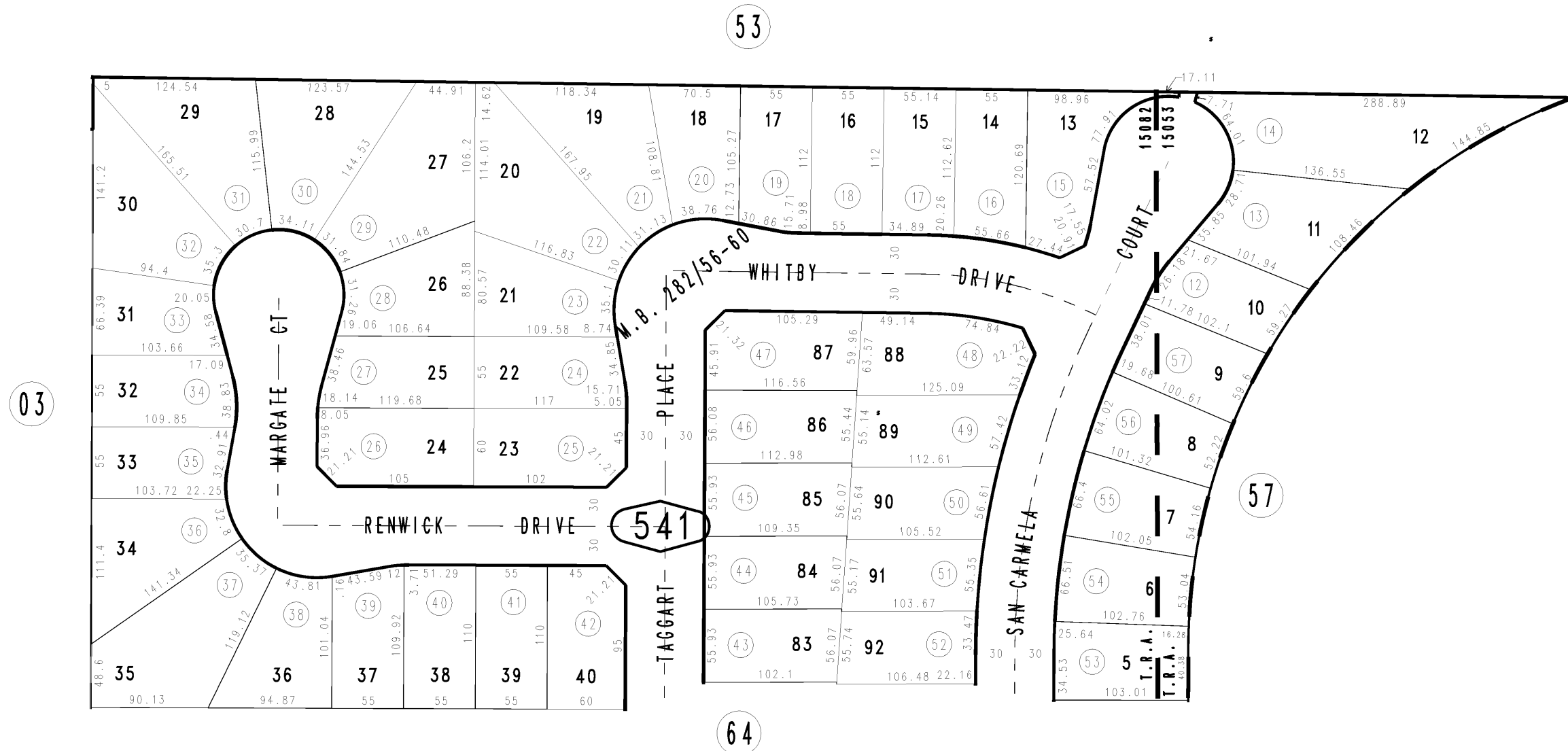
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 16128, M.B. 282/56-60

City of Rancho Cucamonga
Tax Rate Area
15053,15082

1089 - 54

$$'' = 100'$$


August 2004

Ptn. S.W.1/4, Sec.32
T.1N.,1R.6W., S.B.B.&M.

Assessor's Map
Book 1089 Page 54
San Bernardino County

REVISED
07/13/11 LH-MC

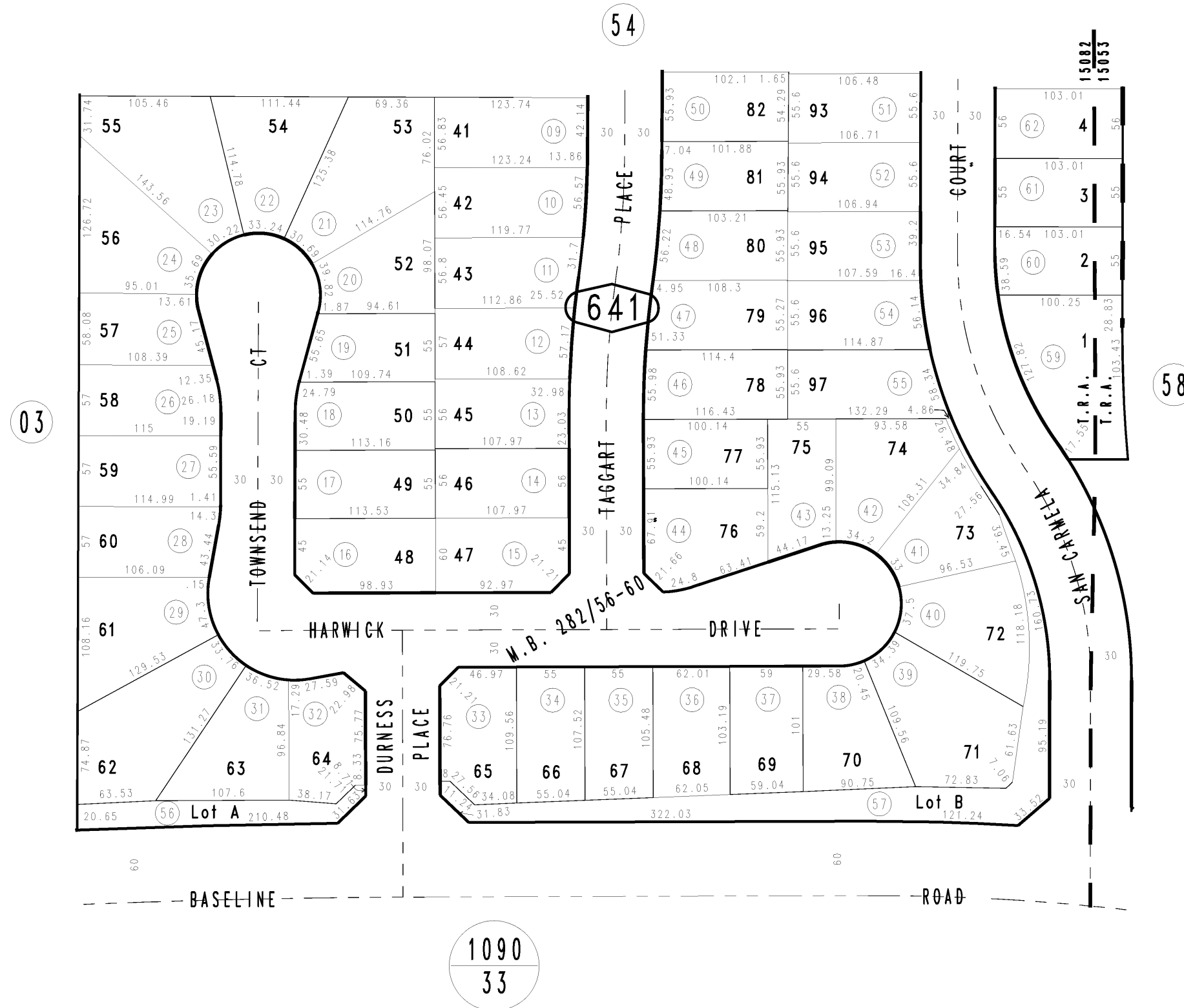
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.



Ptn. Tract No. 16128, M.B. 282/56-60

City of Rancho Cucamonga 1089 - 64
Tax Rate Area
15053 15082

1"=100'



August 2004

Ptn. S.E.1/4, Sec.32
T.1N.,R.6W., S.B.B.&M.

Assessor's Map
Book 1089 Page 64
San Bernardino County

REVISED
12/12/13 GW
09/09/14 RM

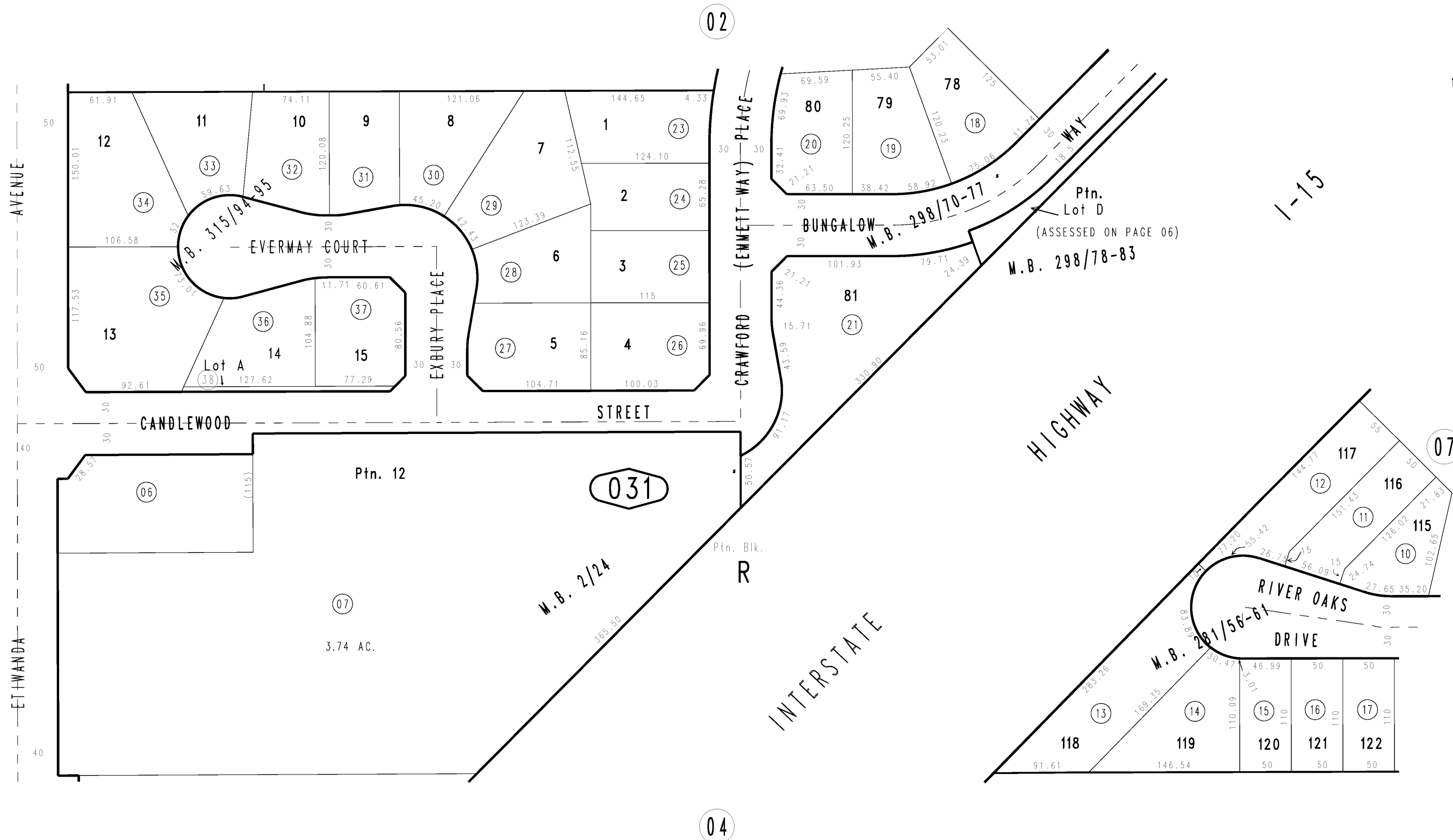
THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TAXATION ONLY.

Ptn. Etiwanda Colony Lands M.B. 2/24

Rancho Cucamonga City 1100 - 03
Tax Rate Area
15022



1"=100'



Tract No. 16643, M.B. 315/94-95
Ptn. Tract No. 16455, M.B. 298/78-83
Ptn. Tract No. 16454-1, M.B. 298/70-77
Ptn. Tract No. 16105, M.B. 281/56-61

DEC. 1987

Ptn. N.W.1/4, Sec. 04
T.1S., R.6W.

Assessor's Map
Book 1100 Page 03
San Bernardino County

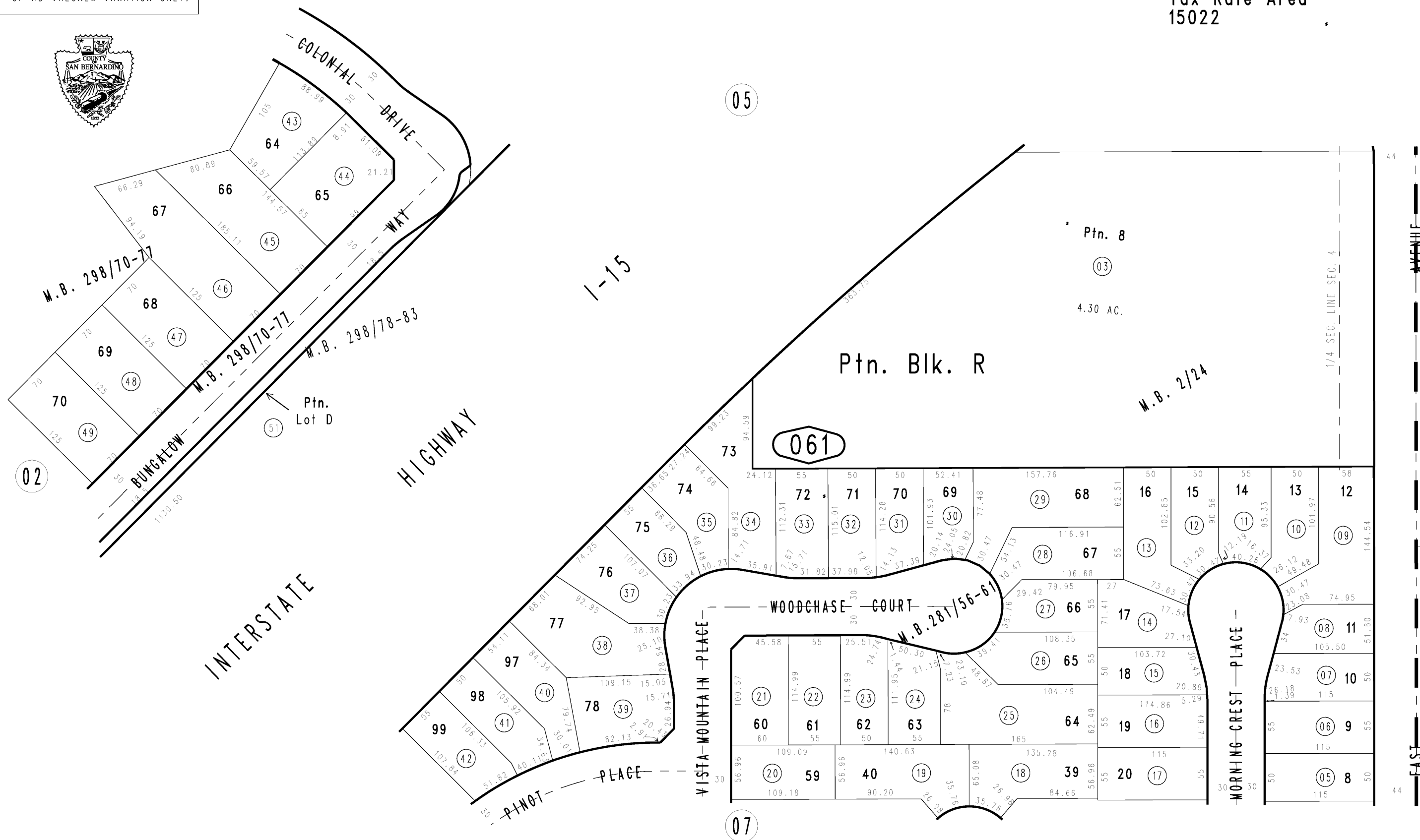
REVISED
12/12/13 GW

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



Ptn. Etiwanda Colony Lands M.B. 2/24

Rancho Cucamonga City 1100 - 06
Tax Rate Area
15022



DEC. 1987

Ptn. Tract No. 16455, M.B. 298/78-83
Ptn. Tract No. 16454-1, M.B. 298/70-77
Ptn. Tract No. 16105, M.B. 281/56-61

Ptn. N.W. 1/4, Sec. 04
T.1S., R.6W.

Assessor's Map
Book 1100 Page 06
San Bernardino County

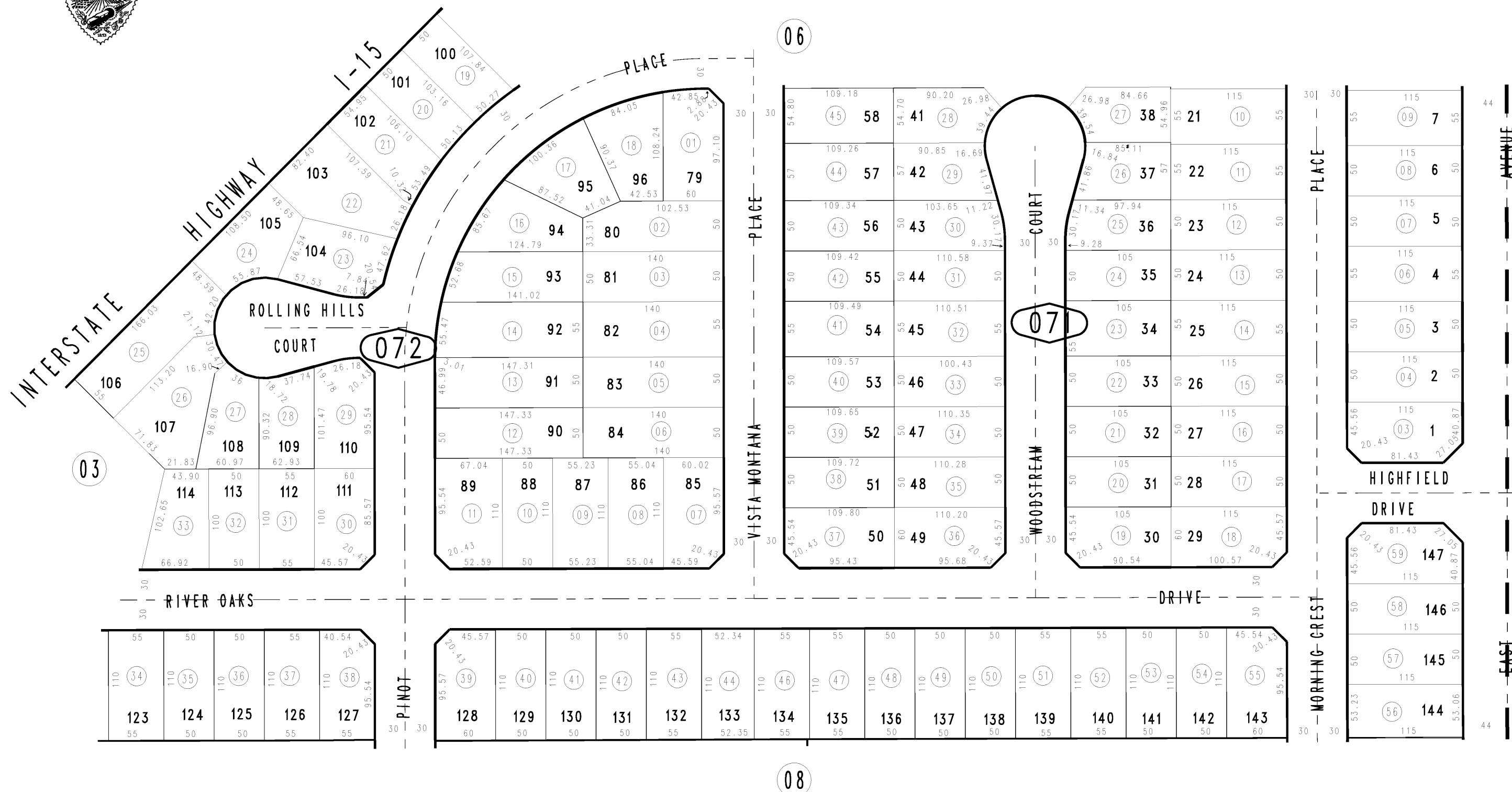
REVISED
08/04/10 GL
01/06/11 BK-MC

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



Ptn. Tract No. 16105, M.B. 281/56-61

Rancho Cucamonga City 1100 - 07
Tax Rate Area
15022



DEC. 1987

Ptn. N.W. 1/4, Sec. 04
T.1 S., R.6 W.

Assessor's Map
Book 1100 Page 07
San Bernardino County

REVISED
12/17/87 BLB
08/24/99 PE
8-29-01 AL

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

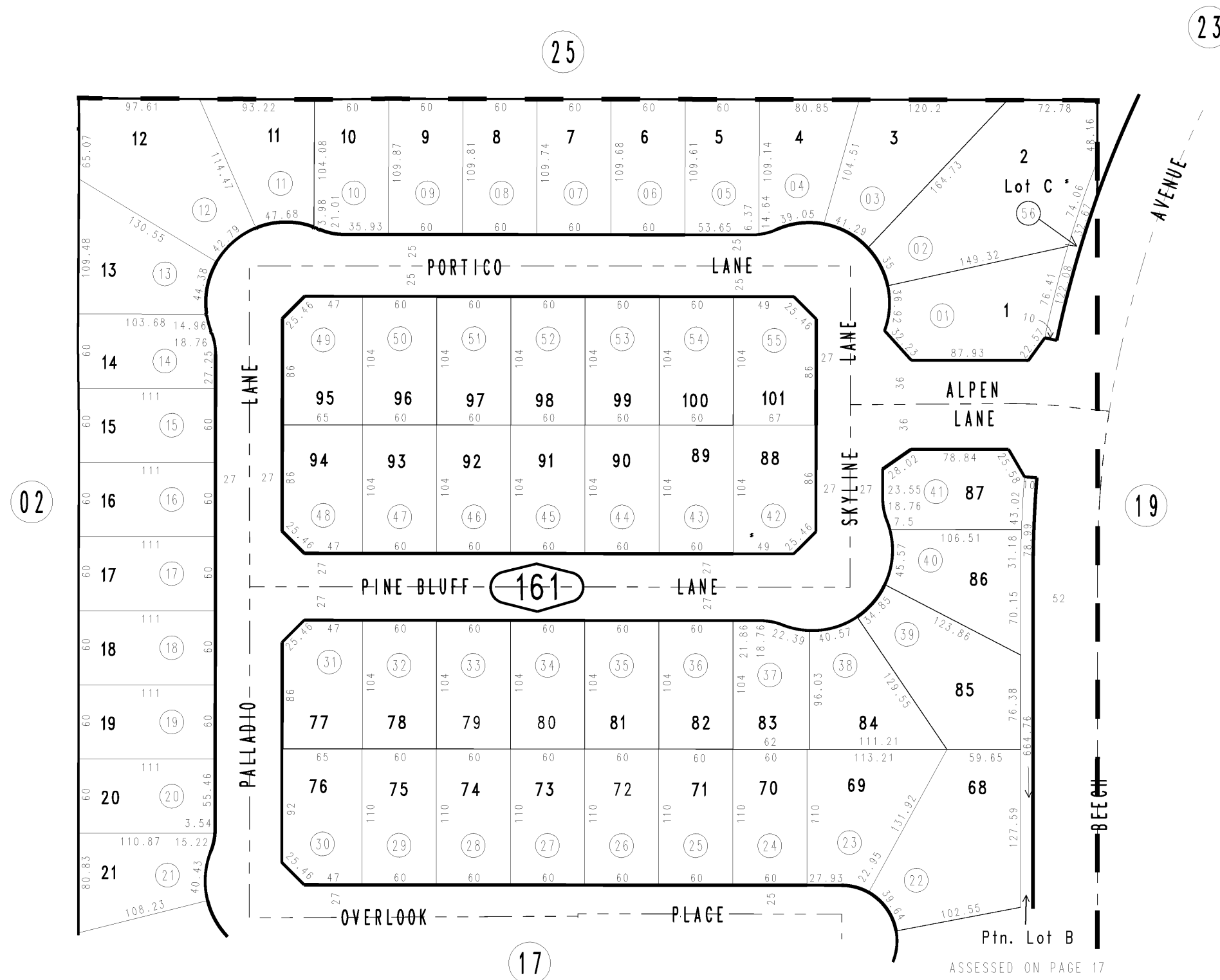


Ptn. Tract No. 16137, M.B. 283/1-5

City of Fontana
Tax Rate Area
10021

1108 - 16

1"=100'



ASSESSED ON PAGE 17

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



Ptn. Tract No. 16137, M.B. 283/1-5

City of Fontana
Tax Rate Area
10021

1108 - 17

1"=100'

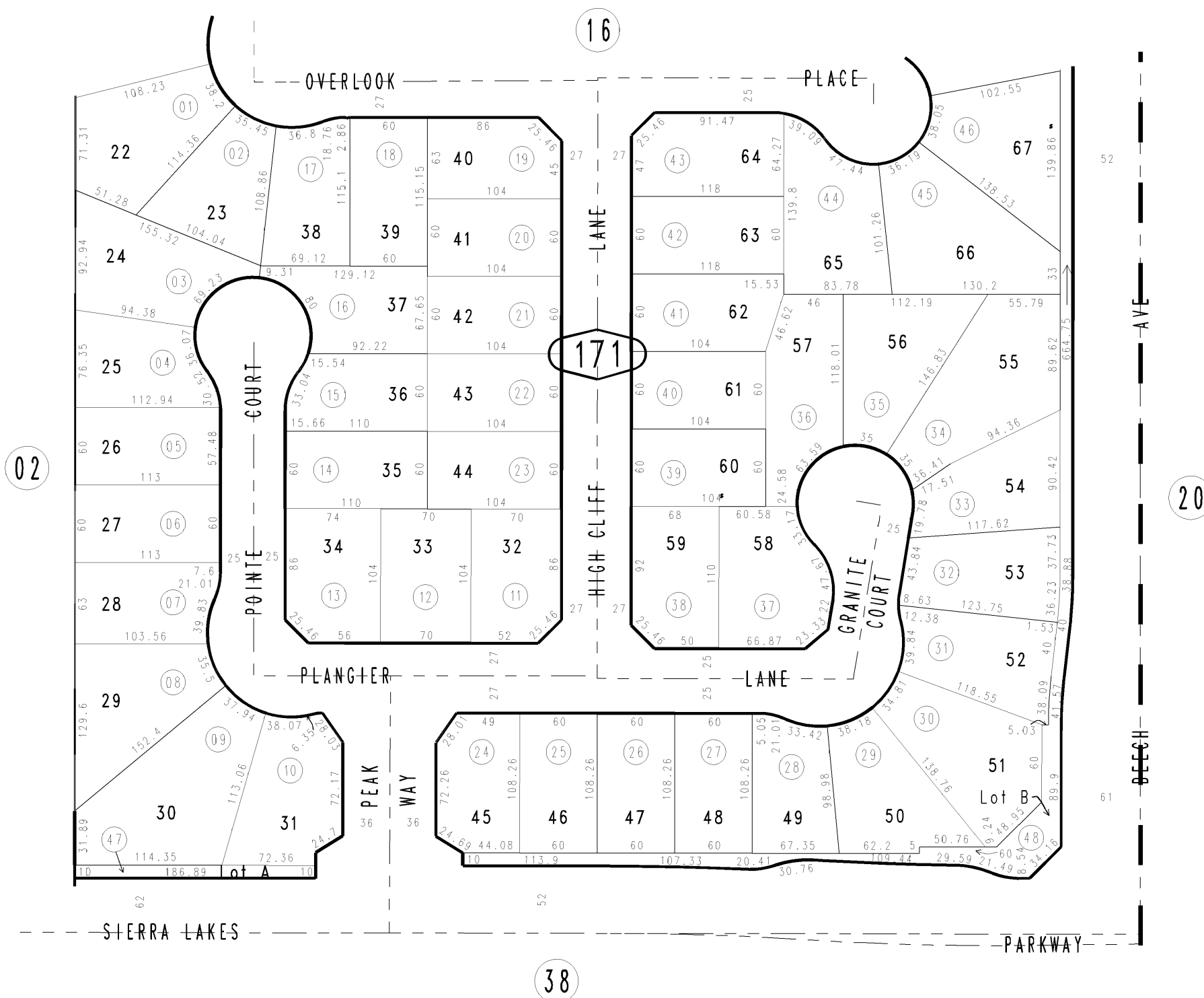


Exhibit D

Local Agency Refunding Bonds Series 2018A Debt Service Schedule

Etiwanda School District
CFD No. 8
Local Agency Refunding Bonds Series 2018A
Debt Service Schedule

Period	Local Agency Refunding Bonds Series 2018A		
	Principal	Interest	Total Debt Service
9/1/2019	\$145,000.00	\$263,167.50	\$408,167.50
9/1/2020	200,000.00	212,056.25	412,056.25
9/1/2021	220,000.00	202,056.25	422,056.25
9/1/2022	240,000.00	191,056.25	431,056.25
9/1/2023	260,000.00	179,056.25	439,056.25
9/1/2024	280,000.00	166,056.25	446,056.25
9/1/2025	305,000.00	152,056.25	457,056.25
9/1/2026	325,000.00	136,806.25	461,806.25
9/1/2027	350,000.00	120,556.25	470,556.25
9/1/2028	380,000.00	103,056.25	483,056.25
9/1/2029	410,000.00	84,056.25	494,056.25
9/1/2030	435,000.00	63,556.25	498,556.25
9/1/2031	470,000.00	41,806.25	511,806.25
9/1/2032	505,000.00	18,306.25	523,306.25
Total	\$4,525,000.00	\$1,933,648.75	\$6,458,648.75

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Etiwanda School District Community Facilities District No. 8

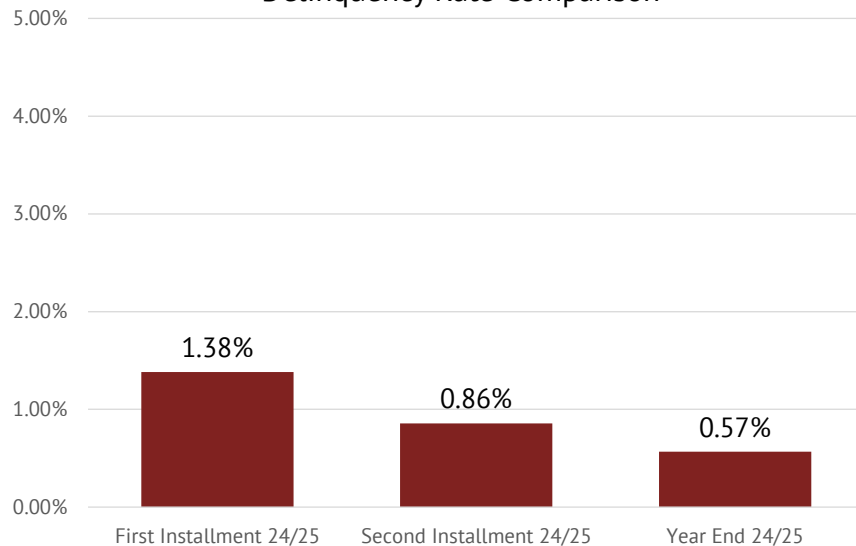


Summary

Fiscal Year End

Total Taxes Due June 30, 2025	\$677,817.40
Amount Paid	\$673,978.66
Amount Remaining to be Collected	\$3,838.74
Number of Parcels Delinquent	6
Delinquency Rate	0.57%

Fiscal Year End
Delinquency Rate Comparison



Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date	N/A
Foreclosure Commencement Date	N/A

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	0
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.



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

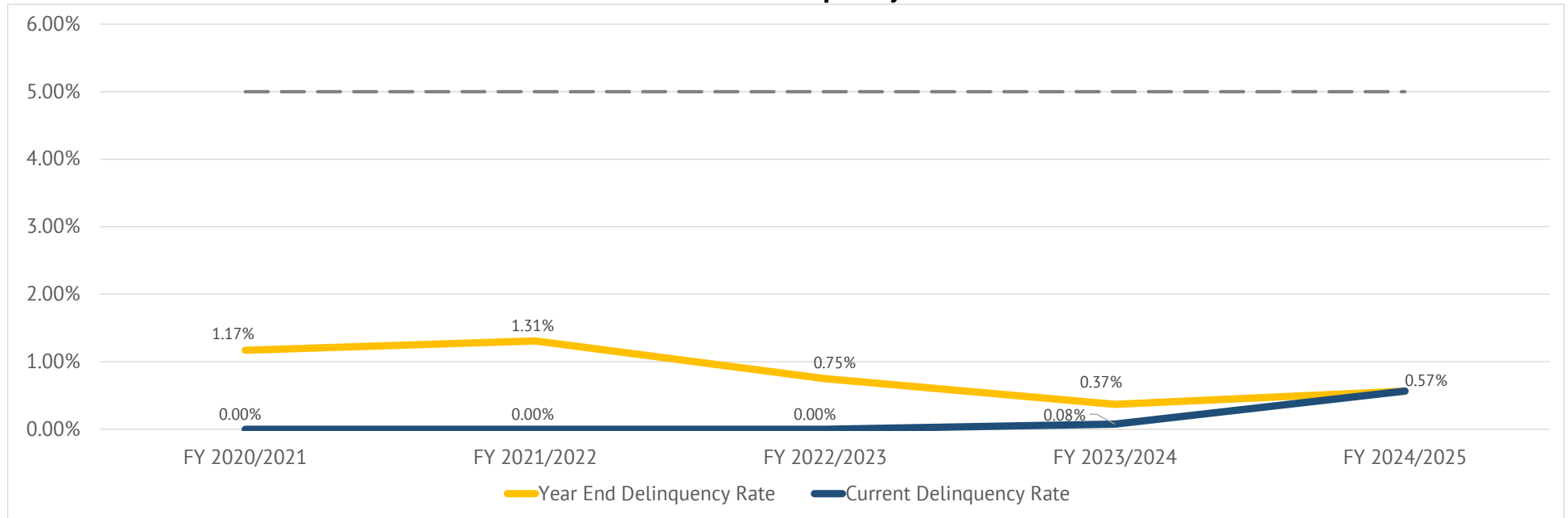
Etiwanda School District Community Facilities District No. 8



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	\$626,057.76	13	\$618,728.74	\$7,329.02	1.17%	\$0.00	0.00%
2021/2022	642,104.58	16	633,700.75	8,403.83	1.31%	0.00	0.00%
2022/2023	654,368.54	8	649,464.95	4,903.59	0.75%	0.00	0.00%
2023/2024	662,829.28	5	660,380.13	2,449.15	0.37%	503.56	0.08%
2024/2025	677,817.40	6	673,978.66	3,838.74	0.57%	3,838.74	0.57%

Historical Delinquency Rate





Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Etiwanda School District Community Facilities District No. 8



Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
0227-192-04-0000	Fleming Robert Thomas	13337 Windy Grove Dr, Rancho Cucamonga Ca 91739	2023	\$1,007.12	\$503.56	\$503.56
			2024	\$1,029.90	\$0.00	\$1,029.90
						<u>\$1,533.46</u>
0228-981-33-0000	Sheen Maria Virginia Revocable Tr	2228 Ryan Way, Upland Ca 91784	2024	\$936.28	\$468.14	\$468.14
0228-981-51-0000	Wu Chen	7148 Rockford Ct, Fontana Ca 92336	2024	\$936.28	\$468.14	\$468.14
1089-541-52-0000	Conrad David J	7196 San Carmela Ct, Rancho Cucamonga Ca 91730	2024	\$936.28	\$468.14	\$468.14
1100-071-08-0000	Azariah Samuel & Khushnud Trust 201	7517 Morning Crest Pl, Rancho Cucamonga Ca 91739	2024	\$936.28	\$468.14	\$468.14
1100-071-33-0000	Dixon Henry D	7544 Woodstream Ct, Rancho Cucamonga Ca 91701	2024	\$936.28	\$0.00	\$936.28

Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD#8 2018 Special Tax Refunding Bonds
Subfund: 299960000 - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$740.45	\$1,220,380.33	\$230.55	(\$857,621.36)	\$0.00	\$363,729.97			BEGINNING BALANCE
07-01-2024	\$1,237.12					\$364,967.09		Interest	Interest Earnings
08-01-2024	\$1,281.67					\$366,248.76		Interest	Interest Earnings
08-26-2024				(\$83,028.13)		\$283,220.63		Transfer Out	Transfer to 299960001 Interest Account
08-26-2024				(\$280,000.00)		\$3,220.63		Transfer Out	Transfer to 299960002 Principal Account
09-03-2024	\$1,039.13					\$4,259.76		Interest	Interest Earnings
09-05-2024				(\$4,259.76)		\$0.00		Transfer Out	Transfer to 299960004 SURPLUS ACCT
10-01-2024	\$1.69					\$1.69		Interest	Interest Earnings
11-01-2024	\$0.01					\$1.70		Interest	Interest Earnings
11-13-2024			\$75.26			\$76.96		Transfer In	Transfer From 299960001 Interest Account
11-13-2024			\$253.71			\$330.67		Transfer In	Transfer From 299960002 Principal Account
12-02-2024	\$0.57					\$331.24		Interest	Interest Earnings
01-02-2025	\$0.95					\$332.19		Interest	Interest Earnings
02-03-2025	\$0.92					\$333.11		Interest	Interest Earnings
03-03-2025		\$75,697.46				\$76,030.57		Deposit	Special Tax Deposit
03-03-2025	\$0.83					\$76,031.40		Interest	Interest Earnings
03-03-2025				(\$76,028.13)		\$3.27		Transfer Out	Transfer to 299960001 Interest Account
04-01-2025	\$0.07					\$3.34		Interest	Interest Earnings
05-01-2025	\$0.01					\$3.35		Interest	Interest Earnings
05-13-2025			\$0.09			\$3.44		Transfer In	Transfer from 299960001 Interest Account
05-13-2025			\$0.30			\$3.74		Transfer In	Transfer from 299960002 Principal Account
05-22-2025		\$381,024.39				\$381,028.13		Deposit	Interest Payment via Wire FED REF NO 000666 ATTN PATTY BRENNER, RFB 4211, SEPT 1 2025
06-02-2025	\$338.76					\$381,366.89		Interest	Interest Earnings
	\$3,901.73	\$456,721.85	\$329.36	(\$443,316.02)	\$0.00	\$17,636.92			DATE RANGE BALANCE
Subfund Total	\$4,642.18	\$1,677,102.18	\$559.91	(\$1,300,937.38)	\$0.00	\$381,366.89	Total for 299960000 - Bond Fund		

Subfund: 299960001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$108.58	\$0.00	\$357,612.52	(\$108.56)	(\$357,612.52)	\$0.02			BEGINNING BALANCE
08-26-2024			\$83,028.13			\$83,028.15		Transfer In	Transfer from 299960000 Special Tax Fund
09-03-2024					(\$83,028.13)	\$0.02	Certificate Investor	Debt Service Interest	Debt Service Interest
09-03-2024	\$56.12					\$56.14		Interest	Interest Earnings
10-01-2024	\$18.88					\$75.02		Interest	Interest Earnings
11-01-2024	\$0.24					\$75.26		Interest	Interest Earnings
11-13-2024				(\$75.26)		\$0.00		Transfer Out	Transfer To 299960000 Bond Fund
12-02-2024	\$0.09					\$0.09		Interest	Interest Earnings

Subfund: 299960001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
03-03-2025					(\$76,028.13)	(\$76,028.04)	Certificate Investor	Debt Service Interest	Debt Service Interest
03-03-2025			\$76,028.13			\$0.09		Transfer In	Transfer from 299960000 Bond Fund
05-13-2025				(\$0.09)		\$0.00		Transfer Out	Transfer to 299960000 Bond Fund
	\$75.33	\$0.00	\$159,056.26	(\$75.35)	(\$159,056.26)	(\$0.02)			DATE RANGE BALANCE
Subfund Total	\$183.91	\$0.00	\$516,668.78	(\$183.91)	(\$516,668.78)	\$0.00	Total for 299960001 - Interest Account		

Subfund: 299960002 - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$121.99	\$0.00	\$500,000.00	(\$121.99)	(\$500,000.00)	\$0.00			BEGINNING BALANCE
08-26-2024			\$280,000.00			\$280,000.00		Transfer In	Transfer from 299960000 Special Tax Fund
09-03-2024					(\$280,000.00)	\$0.00	Certificate Investor	Debt Service Principal	Debt Service Principal
09-03-2024	\$189.25					\$189.25		Interest	Interest Earnings
10-01-2024	\$63.66					\$252.91		Interest	Interest Earnings
11-01-2024	\$0.80					\$253.71		Interest	Interest Earnings
11-13-2024				(\$253.71)		\$0.00		Transfer Out	Transfer To 299960000 Bond Fund
12-02-2024	\$0.30					\$0.30		Interest	Interest Earnings
05-13-2025				(\$0.30)		\$0.00		Transfer Out	Transfer to 299960000 Bond Fund
	\$254.01	\$0.00	\$280,000.00	(\$254.01)	(\$280,000.00)	\$0.00			DATE RANGE BALANCE
Subfund Total	\$376.00	\$0.00	\$780,000.00	(\$376.00)	(\$780,000.00)	\$0.00	Total for 299960002 - Principal Account		

Subfund: 299960004 - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$10,876.34	\$327,233.56	\$9,998.55	\$0.00	\$0.00	\$348,108.45			BEGINNING BALANCE
07-01-2024	\$1,183.86					\$349,292.31		Interest	Interest Earnings
08-01-2024	\$1,226.62					\$350,518.93		Interest	Interest Earnings
09-03-2024	\$1,229.33					\$351,748.26		Interest	Interest Earnings
09-05-2024			\$4,259.76			\$356,008.02		Transfer In	Transfer from 299960000 Bond Fund
10-01-2024	\$1,156.81					\$357,164.83		Interest	Interest Earnings
11-01-2024	\$1,132.92					\$358,297.75		Interest	Interest Earnings
12-02-2024	\$1,043.57					\$359,341.32		Interest	Interest Earnings
01-02-2025	\$1,031.73					\$360,373.05		Interest	Interest Earnings
02-03-2025	\$993.11					\$361,366.16		Interest	Interest Earnings
03-03-2025	\$899.38					\$362,265.54		Interest	Interest Earnings
04-01-2025	\$998.25					\$363,263.79		Interest	Interest Earnings
05-01-2025	\$968.87					\$364,232.66		Interest	Interest Earnings
06-02-2025	\$1,003.75					\$365,236.41		Interest	Interest Earnings
	\$12,868.20	\$0.00	\$4,259.76	\$0.00	\$0.00	\$17,127.96			DATE RANGE BALANCE

Subfund: 299960004 - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
Subfund Total	\$23,744.54	\$327,233.56	\$14,258.31	\$0.00	\$0.00	\$365,236.41	Total for 299960004 - Surplus Fund		
Fund Total	\$28,946.63	\$2,004,335.74	\$1,311,487.00	(\$1,301,497.29)	(\$1,296,668.78)	\$746,603.30	Total for CFD#8 2018 Special Tax Refunding Bonds		
Grand Total	\$28,946.63	\$2,004,335.74	\$1,311,487.00	(\$1,301,497.29)	(\$1,296,668.78)	\$746,603.30	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2025/2026

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0227-012-01-0000	\$1,047.02
0227-192-10-0000	\$1,047.02
0227-192-06-0000	\$951.84
0228-881-01-0000	\$856.64
1100-071-03-0000	\$951.84
1100-061-10-0000	\$951.84
1100-071-16-0000	\$951.84
1100-071-38-0000	\$951.84
1100-061-40-0000	\$951.84
0228-881-02-0000	\$856.64
0228-881-03-0000	\$856.64
0228-881-04-0000	\$856.64
1089-641-60-0000	\$1,047.02
0228-881-05-0000	\$856.64
0228-881-06-0000	\$856.64
0228-881-07-0000	\$713.88
0228-881-08-0000	\$856.64
0228-881-09-0000	\$713.88
0228-881-10-0000	\$856.64
0228-881-11-0000	\$713.88
0228-881-12-0000	\$856.64
0228-881-13-0000	\$856.64
0228-881-14-0000	\$713.88
0228-881-15-0000	\$713.88
0228-881-16-0000	\$713.88
0228-881-17-0000	\$713.88
0228-881-18-0000	\$856.64
0228-881-19-0000	\$856.64
0228-881-20-0000	\$856.64
0228-881-21-0000	\$856.64
0228-881-22-0000	\$856.64
0228-881-23-0000	\$856.64
0228-881-24-0000	\$856.64
0228-881-25-0000	\$856.64
0228-881-26-0000	\$713.88
0228-881-27-0000	\$856.64
0228-881-28-0000	\$856.64
0228-881-29-0000	\$856.64
0228-881-30-0000	\$713.88
0228-881-31-0000	\$856.64
0228-881-32-0000	\$856.64

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-881-33-0000	\$856.64
0228-881-34-0000	\$713.88
0228-881-35-0000	\$713.88
0228-881-36-0000	\$713.88
0228-881-37-0000	\$856.64
0228-881-38-0000	\$856.64
0228-881-39-0000	\$856.64
0228-881-40-0000	\$713.88
0228-881-41-0000	\$856.64
0228-881-42-0000	\$856.64
0227-012-02-0000	\$951.84
0227-012-03-0000	\$1,189.80
0227-012-04-0000	\$1,047.02
0227-012-05-0000	\$1,189.80
0227-012-06-0000	\$951.84
0227-012-07-0000	\$1,189.80
0227-012-08-0000	\$1,047.02
0227-012-09-0000	\$951.84
0227-012-10-0000	\$1,189.80
0227-012-11-0000	\$951.84
0227-012-12-0000	\$951.84
0227-012-13-0000	\$1,047.02
0227-012-14-0000	\$1,189.80
0227-012-15-0000	\$1,189.80
0227-012-16-0000	\$1,189.80
0227-012-17-0000	\$1,189.80
0227-012-18-0000	\$1,189.80
0227-012-19-0000	\$1,189.80
0227-012-20-0000	\$1,189.80
0227-012-21-0000	\$1,189.80
0227-012-22-0000	\$951.84
0227-012-23-0000	\$1,189.80
0227-192-11-0000	\$1,189.80
0227-192-12-0000	\$951.84
0227-192-13-0000	\$1,047.02
0227-192-14-0000	\$1,189.80
0227-192-15-0000	\$951.84
0227-192-16-0000	\$1,047.02
0227-192-17-0000	\$951.84
0227-192-18-0000	\$1,047.02
0227-192-19-0000	\$1,047.02

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0227-192-20-0000	\$1,189.80
0227-192-21-0000	\$1,047.02
0227-192-22-0000	\$1,047.02
0227-192-23-0000	\$1,189.80
0227-192-24-0000	\$1,047.02
0227-192-25-0000	\$1,189.80
0227-192-41-0000	\$951.84
0227-192-42-0000	\$1,189.80
0227-192-43-0000	\$1,047.02
0227-192-44-0000	\$1,189.80
0227-192-45-0000	\$1,047.02
0227-192-46-0000	\$1,189.80
0227-192-47-0000	\$1,047.02
0227-192-48-0000	\$1,047.02
0227-192-49-0000	\$951.84
0227-192-01-0000	\$1,047.02
0227-192-02-0000	\$1,047.02
0227-192-03-0000	\$1,047.02
0227-192-04-0000	\$1,047.02
0227-192-05-0000	\$1,189.80
0227-192-07-0000	\$1,047.02
0227-192-08-0000	\$1,189.80
0227-192-09-0000	\$1,047.02
0227-192-26-0000	\$1,047.02
0227-192-27-0000	\$1,047.02
0227-192-28-0000	\$1,047.02
0227-192-29-0000	\$1,047.02
0227-192-30-0000	\$1,047.02
0227-192-31-0000	\$1,189.80
0227-192-32-0000	\$1,047.02
0227-192-33-0000	\$1,189.80
0227-192-34-0000	\$1,047.02
0227-192-35-0000	\$1,047.02
0227-192-36-0000	\$1,047.02
0227-192-37-0000	\$1,189.80
0227-192-38-0000	\$951.84
0227-192-39-0000	\$1,189.80
0227-192-40-0000	\$1,047.02
0227-192-50-0000	\$1,047.02
0227-192-51-0000	\$1,047.02
0227-192-52-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0227-192-53-0000	\$1,047.02
0227-192-54-0000	\$1,047.02
0227-192-55-0000	\$1,189.80
1100-071-04-0000	\$713.88
1100-071-05-0000	\$856.64
1100-071-06-0000	\$856.64
1100-071-07-0000	\$951.84
1100-071-08-0000	\$951.84
1100-071-09-0000	\$713.88
1100-061-05-0000	\$856.64
1100-061-06-0000	\$951.84
1100-061-07-0000	\$856.64
1100-061-08-0000	\$951.84
1100-061-09-0000	\$713.88
1100-061-11-0000	\$856.64
1100-061-12-0000	\$951.84
1100-061-13-0000	\$856.64
1100-061-14-0000	\$951.84
1100-061-15-0000	\$856.64
1100-061-16-0000	\$1,047.02
1100-061-17-0000	\$713.88
1100-071-10-0000	\$951.84
1100-071-11-0000	\$951.84
1100-071-12-0000	\$856.64
1100-071-13-0000	\$951.84
1100-071-14-0000	\$713.88
1100-071-15-0000	\$951.84
1100-071-17-0000	\$951.84
1100-071-18-0000	\$713.88
1100-071-19-0000	\$713.88
1100-071-20-0000	\$951.84
1100-071-21-0000	\$951.84
1100-071-22-0000	\$951.84
1100-071-23-0000	\$856.64
1100-071-24-0000	\$713.88
1100-071-25-0000	\$951.84
1100-071-26-0000	\$951.84
1100-071-27-0000	\$951.84
1100-061-18-0000	\$951.84
1100-061-19-0000	\$856.64
1100-071-28-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1100-071-29-0000	\$951.84
1100-071-30-0000	\$856.64
1100-071-31-0000	\$856.64
1100-071-32-0000	\$856.64
1100-071-33-0000	\$951.84
1100-071-34-0000	\$951.84
1100-071-35-0000	\$951.84
1100-071-36-0000	\$713.88
1100-071-37-0000	\$713.88
1100-071-39-0000	\$951.84
1100-071-40-0000	\$856.64
1100-071-41-0000	\$951.84
1100-071-42-0000	\$951.84
1100-071-43-0000	\$713.88
1100-071-44-0000	\$951.84
1100-071-45-0000	\$951.84
1100-061-20-0000	\$856.64
1100-061-21-0000	\$951.84
1100-061-22-0000	\$951.84
1100-061-23-0000	\$951.84
1100-061-24-0000	\$951.84
1100-061-25-0000	\$856.64
1100-061-26-0000	\$951.84
1100-061-27-0000	\$856.64
1100-061-28-0000	\$951.84
1100-061-29-0000	\$856.64
1100-061-30-0000	\$713.88
1100-061-31-0000	\$856.64
1100-061-32-0000	\$713.88
1100-061-33-0000	\$951.84
1100-061-34-0000	\$951.84
1100-061-35-0000	\$951.84
1100-061-36-0000	\$856.64
1100-061-37-0000	\$951.84
1100-061-38-0000	\$951.84
1100-061-39-0000	\$713.88
1100-072-01-0000	\$951.84
1100-072-02-0000	\$951.84
1100-072-03-0000	\$856.64
1100-072-04-0000	\$713.88
1100-072-05-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1100-072-06-0000	\$856.64
1100-072-07-0000	\$713.88
1100-072-08-0000	\$951.84
1100-072-09-0000	\$951.84
1100-072-10-0000	\$856.64
1100-072-11-0000	\$713.88
1100-072-12-0000	\$951.84
1100-072-13-0000	\$951.84
1100-072-14-0000	\$856.64
1100-072-15-0000	\$713.88
1100-072-16-0000	\$951.84
1100-072-17-0000	\$951.84
1100-072-18-0000	\$951.84
1100-061-41-0000	\$856.64
1100-061-42-0000	\$951.84
1100-072-19-0000	\$856.64
1100-072-20-0000	\$951.84
1100-072-21-0000	\$713.88
1100-072-22-0000	\$951.84
1100-072-23-0000	\$951.84
1100-072-24-0000	\$856.64
1100-072-25-0000	\$951.84
1100-072-26-0000	\$713.88
1100-072-27-0000	\$951.84
1100-072-28-0000	\$856.64
1100-072-29-0000	\$951.84
1100-072-30-0000	\$951.84
1100-072-31-0000	\$951.84
1100-072-32-0000	\$856.64
1100-072-33-0000	\$951.84
1100-031-10-0000	\$951.84
1100-031-11-0000	\$713.88
1100-031-12-0000	\$951.84
1100-031-13-0000	\$713.88
1100-031-14-0000	\$951.84
1100-031-15-0000	\$856.64
1100-031-16-0000	\$713.88
1100-031-17-0000	\$951.84
1100-072-34-0000	\$951.84
1100-072-35-0000	\$856.64
1100-072-36-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1100-072-37-0000	\$951.84
1100-072-38-0000	\$713.88
1100-072-39-0000	\$713.88
1100-072-40-0000	\$951.84
1100-072-41-0000	\$951.84
1100-072-42-0000	\$951.84
1100-072-43-0000	\$951.84
1100-072-44-0000	\$856.64
1100-071-46-0000	\$951.84
1100-071-47-0000	\$951.84
1100-071-48-0000	\$713.88
1100-071-49-0000	\$951.84
1100-071-50-0000	\$951.84
1100-071-52-0000	\$856.64
1100-071-53-0000	\$951.84
1100-071-54-0000	\$951.84
1100-071-55-0000	\$713.88
1100-071-56-0000	\$856.64
1100-071-57-0000	\$713.88
1100-071-58-0000	\$951.84
1100-071-59-0000	\$951.84
1089-641-61-0000	\$951.84
1089-641-62-0000	\$951.84
0228-951-01-0000	\$713.88
0228-951-10-0000	\$856.64
0228-951-11-0000	\$856.64
0228-951-12-0000	\$856.64
0228-951-13-0000	\$713.88
0228-951-14-0000	\$856.64
0228-951-15-0000	\$856.64
0228-951-16-0000	\$856.64
0228-951-17-0000	\$713.88
0228-951-18-0000	\$856.64
0228-951-19-0000	\$856.64
0228-951-02-0000	\$856.64
0228-951-20-0000	\$856.64
0228-951-21-0000	\$713.88
0228-951-03-0000	\$856.64
0228-951-04-0000	\$856.64
0228-951-05-0000	\$856.64
0228-951-06-0000	\$713.88

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-951-07-0000	\$713.88
0228-951-08-0000	\$856.64
0228-951-09-0000	\$856.64
0225-251-50-0000	\$1,189.80
0225-271-46-0000	\$951.84
0225-251-56-0000	\$1,189.80
0225-251-57-0000	\$951.84
0225-251-58-0000	\$1,047.02
0225-251-59-0000	\$951.84
0225-251-60-0000	\$1,047.02
0225-251-61-0000	\$1,047.02
0225-251-62-0000	\$951.84
0225-251-63-0000	\$1,047.02
0225-251-64-0000	\$951.84
0225-251-51-0000	\$1,189.80
0225-251-65-0000	\$1,189.80
0225-271-47-0000	\$1,189.80
0225-251-66-0000	\$1,047.02
0225-251-67-0000	\$1,189.80
0225-271-48-0000	\$951.84
0225-251-52-0000	\$951.84
0225-251-53-0000	\$1,047.02
0225-251-54-0000	\$1,189.80
0225-251-55-0000	\$1,047.02
0225-271-43-0000	\$951.84
0225-271-44-0000	\$951.84
0225-271-45-0000	\$1,189.80
1100-071-51-0000	\$951.84
1089-541-12-0000	\$951.84
1089-541-13-0000	\$951.84
1089-541-14-0000	\$1,047.02
1089-541-15-0000	\$951.84
1089-541-16-0000	\$1,047.02
1089-541-17-0000	\$951.84
1089-541-18-0000	\$951.84
1089-541-19-0000	\$1,047.02
1089-541-20-0000	\$951.84
1089-541-21-0000	\$951.84
1089-541-22-0000	\$1,047.02
1089-541-23-0000	\$951.84
1089-541-24-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1089-541-25-0000	\$1,189.80
1089-541-26-0000	\$951.84
1089-541-27-0000	\$1,047.02
1089-541-28-0000	\$951.84
1089-541-29-0000	\$1,189.80
1089-541-30-0000	\$1,189.80
1089-541-31-0000	\$1,047.02
1089-541-32-0000	\$1,189.80
1089-541-33-0000	\$951.84
1089-541-34-0000	\$951.84
1089-541-35-0000	\$1,047.02
1089-541-36-0000	\$951.84
1089-541-37-0000	\$1,047.02
1089-541-38-0000	\$1,047.02
1089-541-39-0000	\$951.84
1089-541-40-0000	\$951.84
1089-541-41-0000	\$951.84
1089-541-42-0000	\$1,047.02
1089-641-09-0000	\$1,047.02
1089-641-10-0000	\$951.84
1089-641-11-0000	\$1,047.02
1089-641-12-0000	\$1,189.80
1089-641-13-0000	\$951.84
1089-641-14-0000	\$1,047.02
1089-641-15-0000	\$951.84
1089-641-16-0000	\$1,047.02
1089-641-17-0000	\$951.84
1089-641-18-0000	\$1,047.02
1089-641-19-0000	\$951.84
1089-641-20-0000	\$951.84
1089-641-21-0000	\$1,047.02
1089-641-22-0000	\$951.84
1089-641-23-0000	\$1,047.02
1089-641-24-0000	\$1,047.02
1089-641-25-0000	\$951.84
1089-641-26-0000	\$1,047.02
1089-641-27-0000	\$951.84
1089-541-54-0000	\$1,047.02
1089-641-28-0000	\$1,047.02
1089-641-29-0000	\$951.84
1089-641-30-0000	\$1,047.02

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1089-641-31-0000	\$1,189.80
1089-641-32-0000	\$1,047.02
1089-641-33-0000	\$1,047.02
1089-641-34-0000	\$951.84
1089-641-35-0000	\$1,189.80
1089-641-36-0000	\$1,047.02
1089-641-37-0000	\$951.84
1089-541-55-0000	\$951.84
1089-641-38-0000	\$1,189.80
1089-641-39-0000	\$951.84
1089-641-40-0000	\$1,047.02
1089-641-41-0000	\$951.84
1089-641-42-0000	\$951.84
1089-641-43-0000	\$1,047.02
1089-641-44-0000	\$951.84
1089-641-45-0000	\$1,047.02
1089-641-46-0000	\$951.84
1089-641-47-0000	\$1,047.02
1089-541-56-0000	\$1,047.02
1089-641-48-0000	\$951.84
1089-641-49-0000	\$951.84
1089-641-50-0000	\$1,047.02
1089-541-43-0000	\$951.84
1089-541-44-0000	\$1,047.02
1089-541-45-0000	\$951.84
1089-541-46-0000	\$951.84
1089-541-47-0000	\$1,189.80
1089-541-48-0000	\$951.84
1089-541-49-0000	\$1,047.02
1089-541-57-0000	\$1,047.02
1089-541-50-0000	\$951.84
1089-541-51-0000	\$951.84
1108-161-01-0000	\$951.84
1108-161-10-0000	\$951.84
1108-161-54-0000	\$1,047.02
1108-161-55-0000	\$951.84
1108-161-11-0000	\$1,047.02
1108-161-12-0000	\$1,047.02
1108-161-13-0000	\$1,047.02
1108-161-14-0000	\$856.64
1108-161-15-0000	\$1,047.02

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1108-161-16-0000	\$951.84
1108-161-17-0000	\$951.84
1108-161-18-0000	\$1,047.02
1108-161-19-0000	\$856.64
1108-161-02-0000	\$1,047.02
1108-161-20-0000	\$856.64
1108-161-21-0000	\$951.84
1108-171-01-0000	\$1,047.02
1108-171-02-0000	\$951.84
1108-171-03-0000	\$1,047.02
1108-171-04-0000	\$951.84
1108-171-05-0000	\$856.64
1108-171-06-0000	\$951.84
1108-171-07-0000	\$1,047.02
1108-171-08-0000	\$856.64
1108-161-03-0000	\$951.84
1108-171-11-0000	\$1,047.02
1108-171-12-0000	\$951.84
1108-171-13-0000	\$1,047.02
1108-171-14-0000	\$1,047.02
1108-171-15-0000	\$856.64
1108-171-16-0000	\$1,047.02
1108-171-17-0000	\$856.64
1108-171-18-0000	\$951.84
1108-161-04-0000	\$951.84
1108-171-19-0000	\$951.84
1108-171-20-0000	\$951.84
1108-171-21-0000	\$951.84
1108-171-22-0000	\$951.84
1108-171-23-0000	\$951.84
1108-171-25-0000	\$951.84
1108-171-26-0000	\$951.84
1108-171-27-0000	\$1,047.02
1108-171-28-0000	\$951.84
1108-161-05-0000	\$1,047.02
1108-171-29-0000	\$1,047.02
1108-171-30-0000	\$1,047.02
1108-171-31-0000	\$951.84
1108-171-32-0000	\$951.84
1108-171-33-0000	\$856.64
1108-171-34-0000	\$1,047.02

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1108-171-35-0000	\$951.84
1108-171-36-0000	\$856.64
1108-171-37-0000	\$1,047.02
1108-171-38-0000	\$856.64
1108-161-06-0000	\$951.84
1108-171-39-0000	\$951.84
1108-171-40-0000	\$951.84
1108-171-41-0000	\$1,047.02
1108-171-42-0000	\$951.84
1108-171-43-0000	\$951.84
1108-171-44-0000	\$856.64
1108-171-45-0000	\$1,047.02
1108-171-46-0000	\$951.84
1108-161-22-0000	\$1,047.02
1108-161-23-0000	\$1,047.02
1108-161-07-0000	\$951.84
1108-161-24-0000	\$951.84
1108-161-25-0000	\$951.84
1108-161-26-0000	\$856.64
1108-161-27-0000	\$951.84
1108-161-28-0000	\$856.64
1108-161-29-0000	\$951.84
1108-161-30-0000	\$1,047.02
1108-161-31-0000	\$856.64
1108-161-32-0000	\$1,047.02
1108-161-33-0000	\$951.84
1108-161-08-0000	\$856.64
1108-161-34-0000	\$1,047.02
1108-161-35-0000	\$856.64
1108-161-36-0000	\$1,047.02
1108-161-37-0000	\$856.64
1108-161-38-0000	\$1,047.02
1108-161-39-0000	\$1,047.02
1108-161-40-0000	\$951.84
1108-161-41-0000	\$1,047.02
1108-161-42-0000	\$951.84
1108-161-43-0000	\$856.64
1108-161-09-0000	\$1,047.02
1108-161-44-0000	\$951.84
1108-161-45-0000	\$856.64
1108-161-46-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1108-161-47-0000	\$1,047.02
1108-161-48-0000	\$951.84
1108-161-49-0000	\$1,047.02
1108-161-50-0000	\$856.64
1108-161-51-0000	\$951.84
1108-161-52-0000	\$1,047.02
1108-161-53-0000	\$951.84
0225-591-10-0000	\$1,903.68
0225-591-11-0000	\$1,189.80
0225-591-12-0000	\$1,189.80
0225-591-02-0000	\$1,189.80
0225-591-03-0000	\$1,189.80
0225-601-09-0000	\$1,189.80
0225-601-10-0000	\$1,189.80
0225-601-11-0000	\$1,189.80
0225-591-04-0000	\$1,189.80
0225-601-12-0000	\$1,189.80
0225-601-13-0000	\$1,189.80
0225-601-14-0000	\$1,189.80
0225-601-15-0000	\$1,189.80
0225-601-16-0000	\$1,189.80
0225-601-17-0000	\$1,189.80
0225-591-13-0000	\$1,189.80
0225-591-14-0000	\$1,189.80
0225-591-15-0000	\$1,189.80
0225-591-05-0000	\$1,189.80
0225-601-18-0000	\$1,189.80
0225-601-19-0000	\$1,189.80
0225-601-20-0000	\$1,189.80
0225-591-07-0000	\$1,189.80
0225-591-08-0000	\$1,189.80
0225-591-09-0000	\$1,189.80
0225-591-01-0000	\$1,189.80
0225-591-06-0000	\$1,189.80
0225-591-16-0000	\$1,189.80
0225-591-17-0000	\$1,189.80
0225-601-01-0000	\$0.00
0225-601-02-0000	\$1,189.80
0225-601-03-0000	\$1,189.80
0225-601-04-0000	\$1,189.80
0225-601-05-0000	\$1,189.80

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0225-601-06-0000	\$1,189.80
0225-601-07-0000	\$1,189.80
0225-601-08-0000	\$1,189.80
0225-601-21-0000	\$1,189.80
0225-601-22-0000	\$1,189.80
0225-601-23-0000	\$1,189.80
0225-601-24-0000	\$1,189.80
0225-601-25-0000	\$1,189.80
0225-601-26-0000	\$1,189.80
0225-611-01-0000	\$1,189.80
0225-611-02-0000	\$1,189.80
0225-611-03-0000	\$1,189.80
0225-611-04-0000	\$1,189.80
0225-611-05-0000	\$1,189.80
0225-611-06-0000	\$1,189.80
0225-611-07-0000	\$1,189.80
0225-611-08-0000	\$1,189.80
0225-611-09-0000	\$1,189.80
0225-611-10-0000	\$1,189.80
0225-611-11-0000	\$1,189.80
0225-611-12-0000	\$1,189.80
0225-611-13-0000	\$1,189.80
0225-611-14-0000	\$1,189.80
0225-611-15-0000	\$1,189.80
0225-611-16-0000	\$1,189.80
0225-611-17-0000	\$1,189.80
0225-611-18-0000	\$1,189.80
0225-611-19-0000	\$1,189.80
0225-611-20-0000	\$1,189.80
0225-611-21-0000	\$1,189.80
0225-611-22-0000	\$1,189.80
0225-611-23-0000	\$1,189.80
0225-611-24-0000	\$1,189.80
0225-611-25-0000	\$1,189.80
0225-611-26-0000	\$1,189.80
0225-611-27-0000	\$1,189.80
0225-611-28-0000	\$1,189.80
1108-171-09-0000	\$951.84
1108-171-10-0000	\$951.84
1108-171-24-0000	\$951.84
1089-541-52-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1089-541-53-0000	\$951.84
1089-641-51-0000	\$1,047.02
1089-641-52-0000	\$951.84
1089-641-53-0000	\$951.84
1089-641-54-0000	\$951.84
1089-641-55-0000	\$1,047.02
1089-641-56-0000	\$0.00
1089-641-57-0000	\$0.00
1089-641-59-0000	\$951.84
0228-951-22-0000	\$856.64
0228-952-01-0000	\$856.64
0228-952-02-0000	\$856.64
0228-952-03-0000	\$856.64
0228-952-04-0000	\$856.64
0228-952-05-0000	\$713.88
0228-952-06-0000	\$713.88
0228-952-07-0000	\$856.64
0228-952-08-0000	\$856.64
0228-952-09-0000	\$713.88
0228-952-10-0000	\$856.64
0228-952-11-0000	\$856.64
0228-952-12-0000	\$856.64
0228-952-13-0000	\$856.64
0228-952-14-0000	\$856.64
0228-952-15-0000	\$713.88
0228-952-16-0000	\$856.64
0228-952-17-0000	\$713.88
0228-952-18-0000	\$856.64
0228-952-19-0000	\$856.64
0228-952-20-0000	\$713.88
0228-952-21-0000	\$856.64
0228-952-22-0000	\$856.64
0228-952-23-0000	\$713.88
0228-952-24-0000	\$856.64
0228-952-25-0000	\$856.64
0228-952-26-0000	\$713.88
0228-952-27-0000	\$856.64
0228-952-28-0000	\$856.64
0228-981-01-0000	\$856.64
0228-981-02-0000	\$951.84
0228-981-03-0000	\$951.84

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-981-04-0000	\$951.84
0228-981-05-0000	\$856.64
0228-981-06-0000	\$951.84
0228-981-07-0000	\$856.64
0228-981-08-0000	\$951.84
0228-981-09-0000	\$951.84
0228-981-10-0000	\$856.64
0228-981-11-0000	\$951.84
0228-981-12-0000	\$951.84
0228-981-13-0000	\$1,047.02
0228-981-14-0000	\$856.64
0228-981-15-0000	\$951.84
0228-981-16-0000	\$951.84
0228-981-17-0000	\$1,047.02
0228-981-18-0000	\$1,047.02
0228-981-19-0000	\$951.84
0228-981-20-0000	\$856.64
0228-981-21-0000	\$856.64
0228-981-22-0000	\$951.84
0228-981-23-0000	\$951.84
0228-981-24-0000	\$1,047.02
0228-981-25-0000	\$951.84
0228-981-26-0000	\$1,047.02
0228-981-27-0000	\$856.64
0228-981-28-0000	\$951.84
0228-981-29-0000	\$1,047.02
0228-981-30-0000	\$951.84
0228-981-31-0000	\$1,047.02
0228-981-32-0000	\$856.64
0228-981-33-0000	\$951.84
0228-981-34-0000	\$1,047.02
0228-981-35-0000	\$856.64
0228-981-36-0000	\$1,047.02
0228-981-37-0000	\$951.84
0228-981-38-0000	\$951.84
0228-981-39-0000	\$1,047.02
0228-981-40-0000	\$1,047.02
0228-981-41-0000	\$951.84
0228-981-42-0000	\$1,047.02
0228-981-43-0000	\$951.84
0228-981-44-0000	\$856.64

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-981-45-0000	\$856.64
0228-981-46-0000	\$856.64
0228-981-47-0000	\$1,047.02
0228-981-48-0000	\$951.84
0228-981-49-0000	\$856.64
0228-981-50-0000	\$1,047.02
0228-981-51-0000	\$951.84
0228-981-52-0000	\$951.84
0228-981-53-0000	\$856.64
0228-981-54-0000	\$951.84
0228-981-55-0000	\$951.84
0228-981-56-0000	\$856.64
0228-981-57-0000	\$1,047.02
0228-981-58-0000	\$1,047.02
0228-981-59-0000	\$951.84
0228-981-60-0000	\$856.64
0228-981-61-0000	\$856.64
0228-981-62-0000	\$856.64
0228-981-63-0000	\$951.84
0228-981-64-0000	\$856.64
0228-981-65-0000	\$1,047.02
0228-981-66-0000	\$951.84
0228-981-67-0000	\$1,047.02
0228-981-68-0000	\$856.64
0228-981-69-0000	\$951.84
0228-981-70-0000	\$856.64
0228-981-71-0000	\$1,047.02
0228-981-72-0000	\$951.84
0228-981-73-0000	\$1,047.02
0228-981-74-0000	\$856.64
0228-981-75-0000	\$1,047.02
0228-981-76-0000	\$856.64
0227-092-19-0000	\$856.64
0227-092-16-0000	\$951.84
0227-092-20-0000	\$951.84
0227-092-05-0000	\$951.84
0227-092-06-0000	\$951.84
0227-092-07-0000	\$856.64
0227-092-08-0000	\$951.84
0227-092-09-0000	\$856.64
0227-092-10-0000	\$856.64

Etiwanda School District
Community Facilities District No. 8
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0227-092-11-0000	\$951.84
0227-092-12-0000	\$951.84
0227-092-13-0000	\$951.84
0227-092-14-0000	\$856.64
0227-092-18-0000	\$951.84
0227-092-17-0000	\$856.64
0227-092-15-0000	\$856.64
0227-012-25-0000	\$951.84
0227-012-26-0000	\$1,047.02
0227-012-27-0000	\$1,047.02
0227-012-28-0000	\$1,047.02
0227-012-29-0000	\$951.84
0227-012-30-0000	\$1,047.02
0227-012-31-0000	\$1,047.02
0227-012-32-0000	\$951.84
Total Parcels	712
Total Taxable Parcels	709
Total Annual Special Tax	\$689,081.60