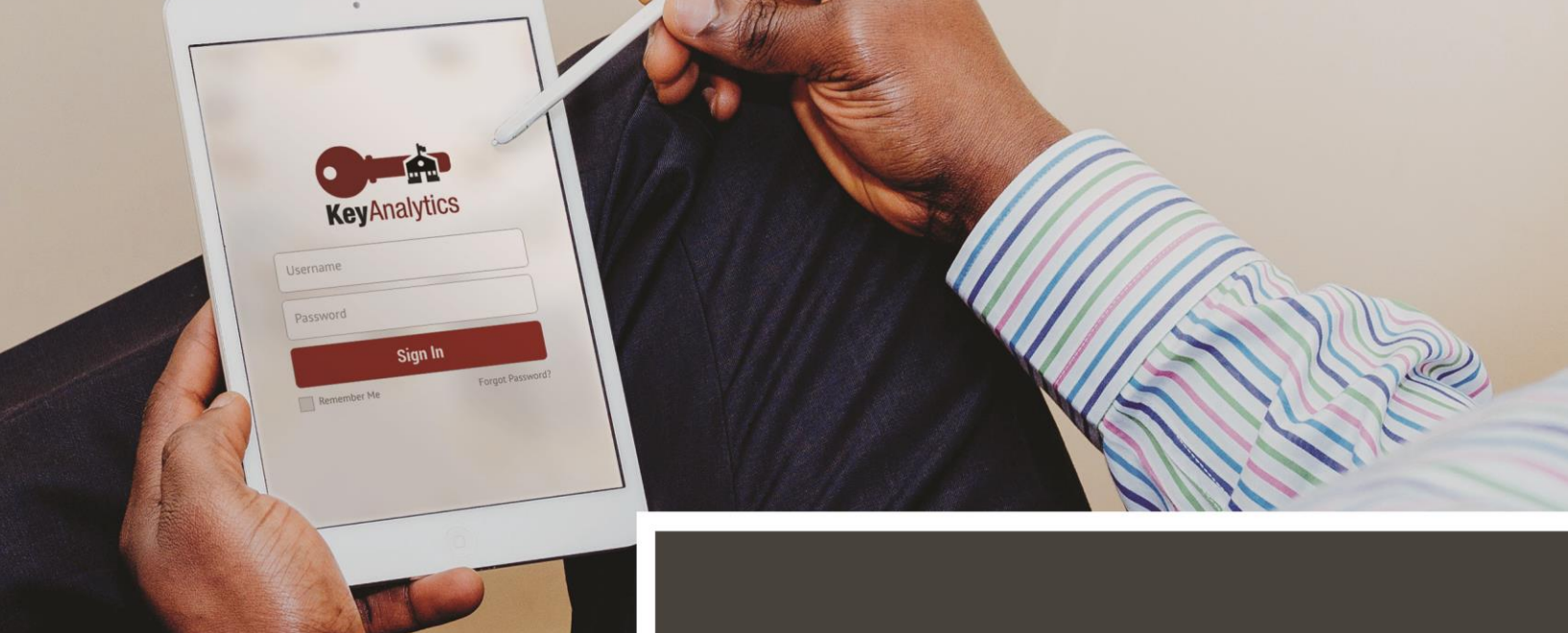




Silver Ridge Public Facilities CFD No. 2001-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Etiwanda School District

2025 / 2026



School District

Etiwanda School District
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Introduction

Silver Ridge Public Facilities Community Facilities District No. 2001-1 (“SR CFD No. 2001-1”) 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. SR CFD No. 2001-1 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 SR CFD No. 2001-1 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 SR CFD No. 2001-1 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 SR CFD No. 2001-1.

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 SR CFD No. 2001-1 for Fiscal Year 2024/2025.

Section V – Annual Special Tax Requirement

Section V calculates the annual special tax requirement based on the obligations of SR CFD No. 2001-1 for Fiscal Year 2025/2026.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within SR CFD No. 2001-1.

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 SR CFD No. 2001-1 and the bonds issued to fund the Authorized Facilities.

A. Location

SR CFD No. 2001-1 is located in the City of Fontana (the “City”) north of Baseline Avenue and West of Beech Avenue and consists of approximately 40 gross acres. 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

SR CFD No. 2001-1 was formed and established by the School District on December 14, 2001, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of SR CFD No. 2001-1, and a landowner election at which the qualified electors of SR CFD No. 2001-1 authorized SR CFD No. 2001-1 to incur bonded indebtedness in an amount not to exceed \$22,000,000 and approved the levy of Annual Special Taxes.

The table below provides information related to the formation of SR CFD No. 2001-1.

**Board Actions Related to
Formation of SR CFD No. 2001-1**

Resolution	Board Meeting Date	Resolution Number
Resolution of Intention	October 25, 2001	0102-10
Resolution Establishing CFD	December 14, 2001	0102-17
Resolution of Bond Issuance	March 14, 2002	0102-29
Ordinance Authorizing Tax	December 4, 2001	0102-20

A Notice of Special Tax Lien was recorded in the real property records of the County of San Bernardino (“County”) on December 19, 2001, as Document No. 2001-0578990 on all property within SR CFD No. 2001-1.

C. Bonds

1. 2002 Special Tax Bonds

On April 11, 2002, the 2002 Special Tax Bonds of the Etiwanda School District Community Facilities District No. 2001-1 (“2002 Bonds”) were issued in the amount of \$4,650,000. The 2002 Bonds were authorized and issued under and subject to the terms of the Resolution of Issuance, dated March 14, 2002, for the benefit of the School District, and the Act. The 2002 Bonds are being issued to (a) finance the School Facilities and the City Facilities; (b) fund the reserve account securing the Bonds (c) pay capitalized interest on the Bonds (iv) pay cost of issuance; and (v) pay Administrative Expenses. 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. SR CFD No. 2001-1’s local obligation share was \$4,870,000. 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. SR CFD No. 2001-1’s local obligation share was \$2,890,000. 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, SR CFD No. 2001-1 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 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 Property	< 1,800 sq. ft.	24 Units	\$2,076.78	\$49,842.63	\$35,592.96
2 - Residential Property	1,801 - 2,050 sq. ft.	21 Units	2,138.28	44,903.78	32,066.16
3 - Residential Property	2,051 - 2,300 sq. ft.	30 Units	2,259.70	67,790.90	48,410.40
4 - Residential Property	2,301 - 2,550 sq. ft.	32 Units	2,336.96	74,782.87	53,403.52
5 - Residential Property	2,551 - 2,750 sq. ft.	47 Units	2,442.62	114,803.00	81,982.10
6 - Residential Property	2,751 - 2,900 sq. ft.	36 Units	2,565.62	92,362.14	65,957.04
7 - Residential Property	> 2,900 sq. ft.	33 Units	2,655.50	87,631.45	62,578.56
8- Non-Residential Property	N/A	0 Acres	0.00	0.00	0.00
Developed Property		223 Units	N/A	\$532,116.77	\$379,991.91
Undeveloped Property		0 Acres	\$0.00	0.00	0.00
Total		223 Units	NA	\$532,116.77	\$379,991.91

[1] The CFD levied at 71.41% 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 SR CFD No. 2001-1 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, 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.

SR CFD No. 2001-1 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	\$361,833.80	4	\$356,975.32	\$4,858.48	1.34%	\$0.00	0.00%
2021/2022	370,205.76	4	365,957.29	4,248.47	1.15%	0.00	0.00%
2022/2023	379,358.98	5	373,476.00	5,882.98	1.55%	0.00	0.00%
2023/2024	384,318.32	6	377,326.57	6,991.75	1.82%	0.00	0.00%
2024/2025	379,991.91	2	377,374.91	2,617.00	0.69%	2,617.00	0.69%

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 SR CFD No. 2001-1.

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	299957000	\$243,356.80
Interest Account	299957001	0.00
Principal Account	299957002	0.00
Surplus Fund	299957004	236,665.52
Total		\$480,022.32

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

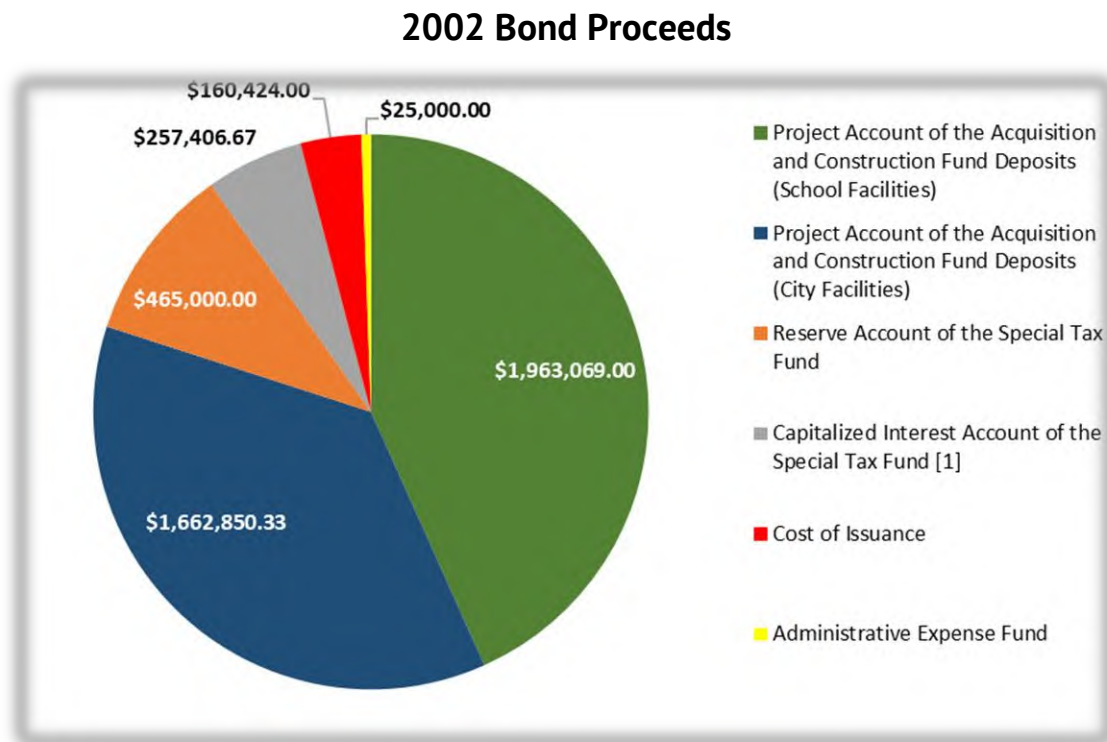
Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), SR CFD No. 2001-1 can only be used to fund the Authorized Facilities as outlined at the time of formation. Pursuant to the Resolution and Ordinance No. 0102-11 which was adopted by the Board on October 25, 2001, the authorized 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 \$4,650,000 less \$116,250 in Underwriter Discount were deposited into the funds and accounts as shown in the graph below.



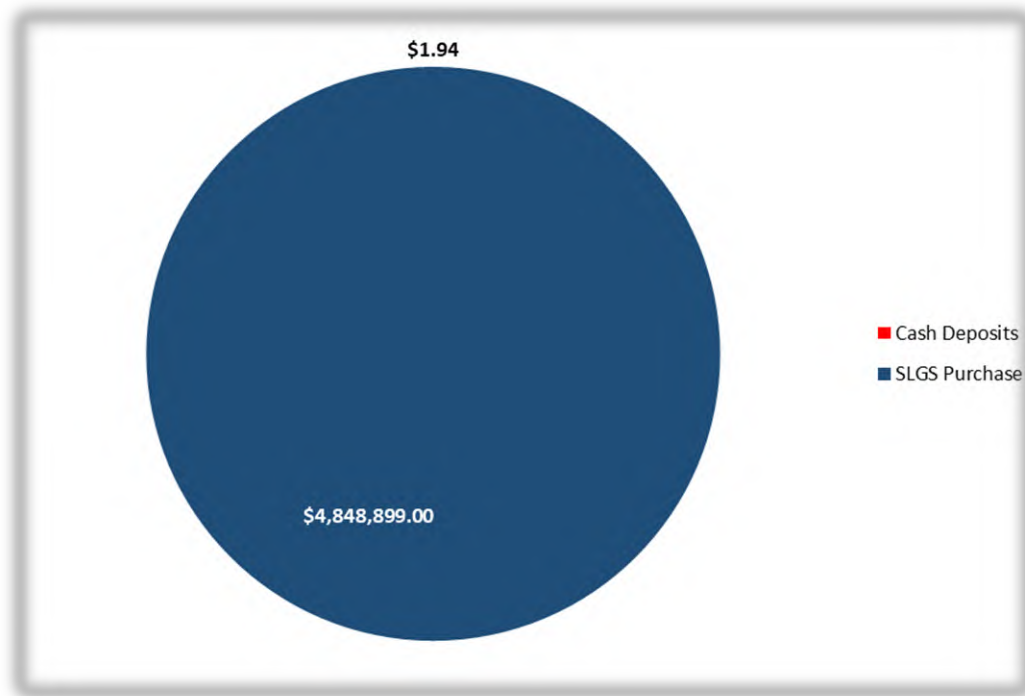
[1] Represents capitalized interest on the Bonds through March 1, 2003.

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 \$4,870,000 less \$496,108.48 in Authority Discount plus \$446.19 in the Prior Interest Account, and \$474,563.23 in the Prior Debt Service Reserve Fund were deposited into the funds and accounts as shown in the graph below.

2008 Bond Proceeds

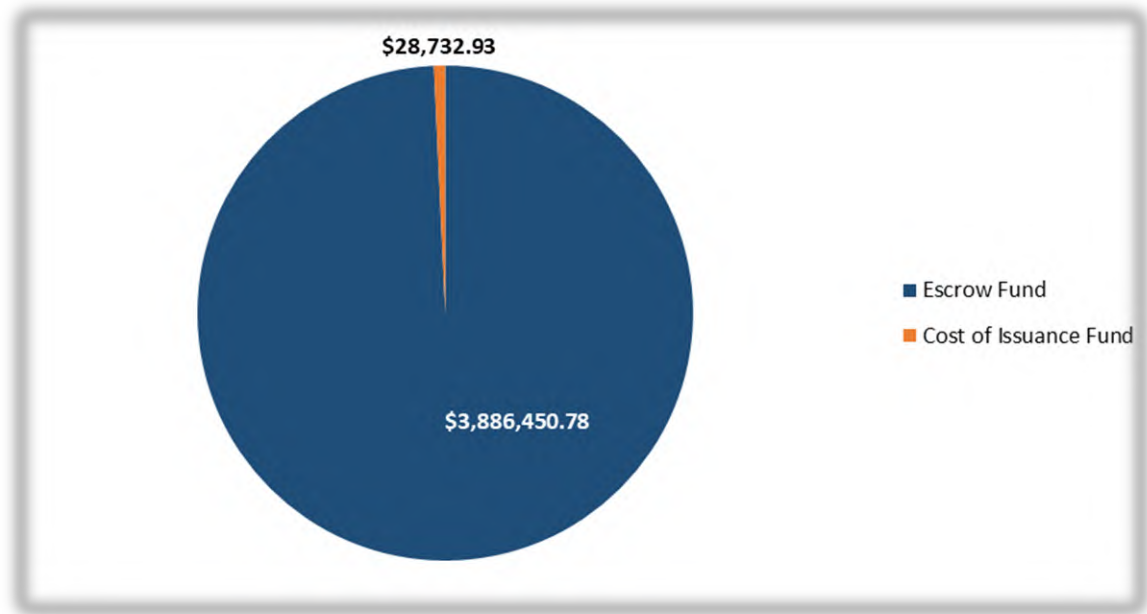


D. 2018A Local Agency Revenue Refunding Bonds

1. Bond Proceeds

In accordance with the 2018 Indenture of Trust for the 2018 Bonds, the local bond proceeds of \$2,890,000 less \$25,287.50 in Underwriter's Discount, plus \$45,970.45 in Original Issue Premium, and \$598,500.76 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		\$1,538,180.96
Accruals		\$447,957.92
Special Tax Collections	\$380,621.46	
Special Tax Collections - Penalties and Interest	67,336.46	
Expenditures		(\$307,084.77)
Agency Staff	\$0.00	
Legal Expenses	(10,909.00)	
Professional Services	(3,263.50)	
Bank Fees	(1,850.00)	
Special Taxes Wired to Trustee	(291,062.27)	
Balance as of June 30, 2025		\$1,679,054.11

Fiscal Agent Activity
Fiscal Year 2024/2025

Balance as of July 1, 2024		\$463,762.88
Accruals		\$302,165.70
Investment Earnings	\$11,103.43	
Special Tax Deposits	291,062.27	
Expenditures		(\$285,906.26)
Interest Payments	(\$100,906.26)	
Principal Payments	(185,000.00)	
Balance as of June 30, 2025		\$480,022.32

V. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of SR CFD No. 2001-1 based on the financial obligations for Fiscal Year 2025/2026.

A. Annual Special Tax Requirement

The Annual Special Taxes of SR CFD No. 2001-1 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 SR CFD No. 2001-1. The following table shows the calculation of the annual special tax requirement for Fiscal Year 2025/2026.

Annual Special Tax Requirement for SR CFD No. 2001-1

Fiscal Year 2024/2025 Remaining Sources		\$1,922,410.91
Balance of Tax Collection Fund (County)	\$1,679,054.11	
Bond Fund	243,356.80	
Interest Account	0.00	
Principal Account	0.00	
Anticipated Special Taxes	0.00	
Fiscal Year 2024/2025 Remaining Obligations		(\$1,922,410.91)
September 1, 2025 Interest Payment	(\$48,140.63)	
September 1, 2025 Principal Payment	(195,000.00)	
Direct Construction of Authorized Facilities	(1,679,270.29)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$397,508.90)
Administrative Expense Budget	(\$26,385.77)	
Anticipated Special Tax Delinquencies ^[1]	(2,737.65)	
March 1, 2026 Interest Payment	(43,265.63)	
September 1, 2026 Interest Payment	(43,265.63)	
September 1, 2026 Principal Payment	(210,000.00)	
Direct Construction of Authorized Facilities	(71,854.23)	
Fiscal Year 2025/2026 Annual Special Tax Requirement		\$397,508.90

[1] Assumes the Year End Fiscal Year 2024/2025 delinquency rate of 0.69%.

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)	101.33
SDFA Annual CFD Administration Fees	2,196.00
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	209.94
Legal Expenses (All)	10,406.00
Total Expenses	\$26,385.77

VI. Special Tax Classification

Each Fiscal Year, parcels within SR CFD No. 2001-1 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 SR CFD No. 2001-1

A. Developed Property

Building Permits have been issued for 223 Units by the City within SR CFD No. 2001-1. According to the County Assessor, all property zoned for residential development within SR CFD No. 2001-1 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	353,536	145
2003/2004	Developed Property	196,778	78
Total		550,314	223

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, SR CFD No. 2001-1 will levy at 73.24% 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 SR CFD No. 2001-1 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 Property	< 1,800 sq. ft.	24 Units	\$2,118.31	\$50,839.48	\$37,234.08
2 - Residential Property	1,801 - 2,050 sq. ft.	21 Units	2,181.04	45,801.86	33,544.56
3 - Residential Property	2,051 - 2,300 sq. ft.	30 Units	2,304.89	69,146.72	50,641.80
4 - Residential Property	2,301 - 2,550 sq. ft.	32 Units	2,383.70	76,278.53	55,865.60
5 - Residential Property	2,551 - 2,750 sq. ft.	47 Units	2,491.47	117,099.06	85,761.84
6 - Residential Property	2,751 - 2,900 sq. ft.	36 Units	2,616.93	94,209.39	68,997.60
7 - Residential Property	> 2,900 sq. ft.	33 Units	2,708.61	89,384.07	65,463.42
8- Non-Residential Property	N/A	0 Acres	0.00	0.00	0.00
Developed Property		223 Units	N/A	\$542,759.11	\$397,508.90
Undeveloped Property		0 Acres	\$0.00	0.00	0.00
Total		223 Units	NA	\$542,759.11	\$397,508.90

[1] The CFD levied at 73.24% 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\SR CFD No. 2001-1\FY 2025-26

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 2001-1
ETIWANDA SCHOOL DISTRICT**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Silver Ridge Public Facilities Community Facilities District No. 2001-1 of the Etiwanda School District ("CFD No. 2001-1") and collected each Fiscal Year, in an amount determined by the Board of Education of the Etiwanda School District (the "Board" or the "District") through the application of the appropriate Special Tax for "Developed Property," "Undeveloped Property," "Taxable Association Property," and "Taxable Public Property" as described below. All of the real property within CFD No. 2001-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

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. 2001-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the District, CFD No. 2001-1, 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. 2001-1, or any designee thereof, of complying with arbitrage rebate requirements; the costs to the District, CFD No. 2001-1, or any designee thereof, of complying with District, CFD No. 2001-1 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 District, CFD No. 2001-1, or any designee thereof, related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account. Administrative Expenses shall also include amounts advanced by the District or CFD No. 2001-1 for any other administrative purposes of CFD No. 2001-1, 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 numbers.

“Association Property” means any property, if any, owned by, irrevocably offered or dedicated to, or for which an easement for purposes of right of way has been granted, to a property owner association, including any master or sub-association.

“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) secured by the levy of Special Taxes within CFD No. 2001-1.

“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, exclusive of Taxable Association Property and Taxable 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 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, the City of Fontana 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, Taxable Association Property and Taxable Public 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, Taxable Association Property and Taxable Public Property.

“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” 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. 2001-1 to: (i) pay 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; (iv) pay any amounts required to establish or replenish any reserve funds for the outstanding Bonds; (v) pay for the acquisition, construction and rehabilitation of school facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property; less (vi) 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 CFD No. 2001-1 which are not exempt from the Special Tax pursuant to law or Section E below.

“Taxable Association Property” means all Association Property, if any, which is not exempt from the Special Tax pursuant to Section E below.

“Taxable Public Property” means all Public Property which is not exempt from the Special Tax pursuant to Section E below.

“Undeveloped Property” means all Taxable Property not classified as Developed Property, exclusive of Taxable Association Property and Taxable Public Property.

B. ASSIGNMENT TO CLASS AND LAND USE CATEGORY

Each Fiscal Year, all Taxable Property within CFD No. 2001-1 shall be classified as Developed Property, Undeveloped Property, Association Property, or Public 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. Association Property and Public Property which is not exempt from the

Special Tax shall be assigned to Taxable Association Property and Taxable Public Property, respectively.

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 one of the categories in Land Use Category 1 through 7 based upon the home square footage constructed or to be constructed on such Assessor's Parcel and each Assessor's Parcel of Non-Residential Property shall be assigned to Land Use Category 8. With respect to Residential Property, the home square footage shall be determined from the initial building permit issued for the Assessor's Parcel and shall be exclusive of garages or other structures which are not used as living space.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

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

The Maximum Special Tax for each Assessor's Parcel of Non-Residential Property classified as Developed Property shall be the Assigned Special Tax.

a. Assigned Special Tax

The Assigned Special Tax for each Land Use Category within CFD No. 2001-1 is shown in Table 1 below for the 2001-02 Fiscal Year

TABLE 1

Assigned Special Taxes for Developed Property
Community Facilities District No. 2001-1
Fiscal Year 2001-02

Land Use Category	Taxable Unit	Square Footage of Dwelling Units	Assigned Special Tax
1 – Residential Property	D/U	<1,800	\$1,317
2 Residential Property	D/U	1,801-2,050	\$1,356
3 Residential Property	D/U	2,051-2,300	\$1,433
4 – Residential Property	D/U	2,301-2,550	\$1,482
5 – Residential Property	D/U	2,551-2,750	\$1,549
6 Residential Property	D/U	2,751-2,900	\$1,627
7 – Residential Property	D/U	>2,900	\$1,684
8 – Non-Residential Property	Acre	N/A	\$13,263

On July 1 of each Fiscal Year, commencing July 1, 2002, the Assigned Special Tax shall increase by two percent (2.0%) of the amount in effect in the prior Fiscal Year.

b. Backup Special Tax

The Backup Special Tax attributable to each Acre of a Final Subdivision for the 2001-02 Fiscal Year is equal to the amount shown in Table 2.

TABLE 2

Backup Special Tax for
Community Facilities District No. 2001-1
Fiscal Year 2001-02

Project Name	Tentative Subdivision Tract No(s).	Backup Special Tax Per Acre
Silver Ridge	16085 & 16158-1	\$13,263

On July 1 of each Fiscal Year, commencing July 1, 2002, the Backup Special Tax per Acre shall increase by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

The Backup Special Tax attributable to Assessor's Parcels classified or to be classified Residential Property within a Final Subdivision is equal to the Backup Special Tax per Acre multiplied by the total Acreage of all Assessor's Parcels classified or to be classified as Residential Property within such Final Subdivision and dividing such amount by the number of Assessor's Parcels classified or to be classified as Residential Property (i.e., the number of residential lots) within such Final Subdivision.

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

2. Undeveloped Property, Taxable Association Property and Taxable Public Property

The Maximum Special Tax for Undeveloped Property, Taxable Association Property and Taxable Public Property shall be \$13,263 per Acre for Fiscal Year 2001-02. On July 1 of each Fiscal Year, commencing July 1, 2002, the Maximum Special Tax for Undeveloped Property, Taxable Association Property, Taxable Public Property shall increase by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE 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 up to 100% of the applicable Assigned Special Tax as needed to satisfy the Special Tax Requirement;

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 moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax to be levied on each 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;

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Association Property and 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. 2001-1.

E. EXEMPTIONS

No Special Tax shall be levied on up to 13.52 Acres of: (i) Public Property or (ii) Association Property. If the total Acres of Public Property and Association Property exceeds 13.52 Acres, then the Acres exceeding such total shall be taxed as set forth in the fourth step in Section D. The CFD Administrator will irrevocably assign tax-exempt status for these Acres in the chronological order in which property becomes Public Property or Association Property.

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. 2001-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on Assessor's Parcels having delinquent Special Taxes as permitted by the Act.

G. APPEALS

Any landowner or resident who feels that the amount of the Special Tax levied on their Assessor's Parcel is in error may submit a written appeal to CFD No. 2001-1. The CFD Administrator shall review the appeal and if the CFD Administrator concurs, the amount of the Special Tax levied shall be appropriately modified.

The Board may interpret this Rate and Method of Apportionment of Special Tax for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals. Any decision of the Board shall be final and binding as to all persons.

H. PREPAYMENT OF SPECIAL TAX

The Special Tax levied against an Assessor's Parcel of Developed Property, Undeveloped Property for which a building permit has been issued, Taxable Public Property, and Taxable Association Property may be prepaid. The prepayment amount for an Assessor's Parcel will be equal to the present value of the Maximum Special Tax applicable to such Assessor's Parcel, using a discount rate that is equal to the yield on the Bonds and the remaining term of the Bonds. For any prepayment that occurs prior to the issuance of Bonds, the discount rate used in this calculation shall be 6.25% and the term over which the Special Tax may be levied shall be as provided in Section I.

Any unpaid Special Taxes, interest, and penalties which have been entered on the Assessor's tax roll that apply to an Assessor's Parcel for which prepayment is sought, shall be paid in addition to the amount determined in the preceding paragraph at the date of prepayment.

I. TERM OF THE SPECIAL TAX

For each Fiscal 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. 2001-1 for uncollected Special Taxes associated with the levy of such Special Taxes, but not later than the 2035-36 Fiscal Year.

Exhibit B

CFD Boundary Map

62/46

20010494473
 FILED REQUEST OF
 Etiwanda School District
 ON Oct 30, 2001
 AT 11:56 AM IN
 BOOK 74 PAGE 27
 OF Assessment Maps
 SAN BERNARDINO COUNTY RECORDER
 FEE \$ 7.00

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

PROPOSED BOUNDARY MAP OF SILVER RIDGE PUBLIC FACILITIES COMMUNITY FACILITIES DISTRICT NO. 2001-1

OF THE
 ETIWANDA SCHOOL DISTRICT
 COUNTY OF SAN BERNARDINO
 STATE OF CALIFORNIA

SHEET 1 OF 1

LOT DESIGNATION

MAP REF. NO.	TRACT NO.	ASSESSOR'S PARCEL NO.
1	16085	0228-111-01
2	16085	0228-111-02
3	16085	0228-111-06

LEGEND

①

CFD BOUNDARY

MAP REFERENCE NO.

Scale 1" = 300'



Scale 1" = 300'

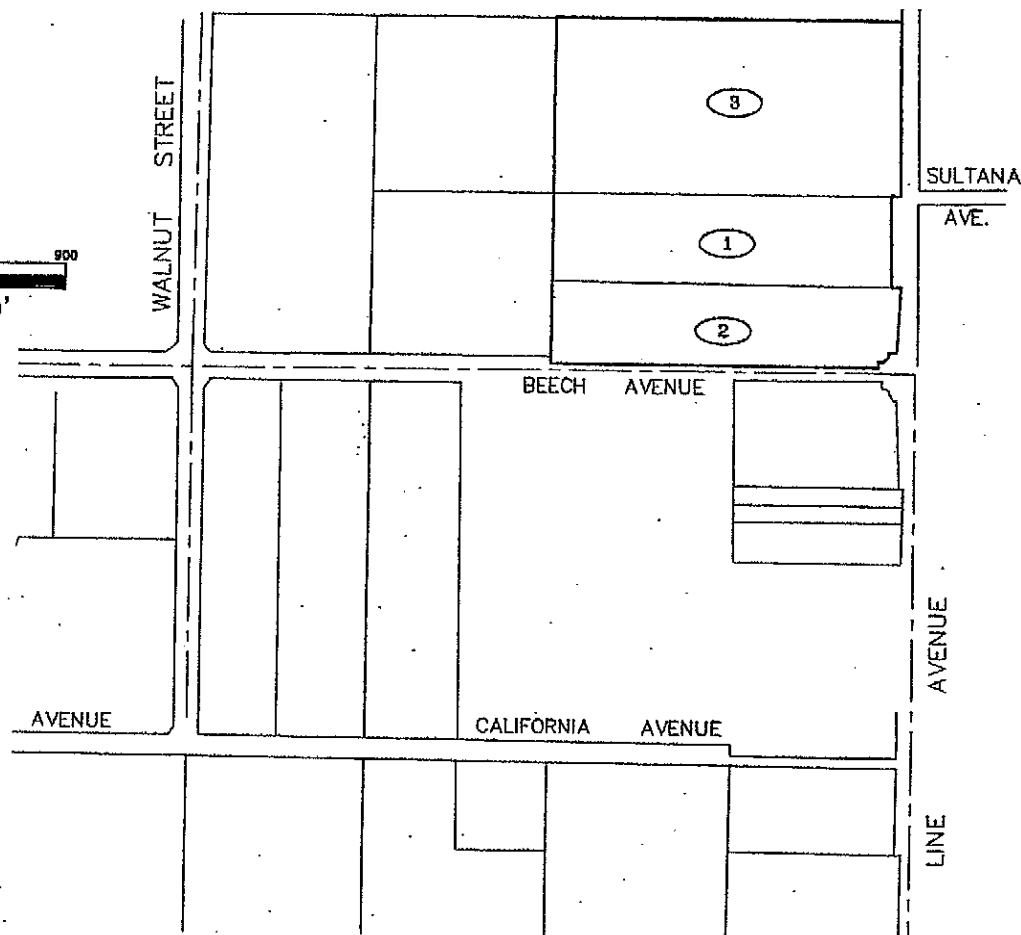
FILED IN THE OFFICE OF THE SECRETARY OF THE ETIWANDA SCHOOL DISTRICT THIS 11TH
 DAY OF OCTOBER, 2001.

[Signature]
 SECRETARY OF THE ETIWANDA SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 1, 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 25TH DAY OF OCTOBER, 2001, BY ITS RESOLUTION NO. 002-10

[Signature]
 SECRETARY OF THE ETIWANDA SCHOOL DISTRICT

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



Special District Financing & Administration

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

(01-016)

OCTOBER 2001

74/27

Exhibit C

Assessor's Parcel Maps

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



Ptn. Tract No. 16085-1, M.B. 282/16-20

City of Fontana
Tax Rate Area
10020

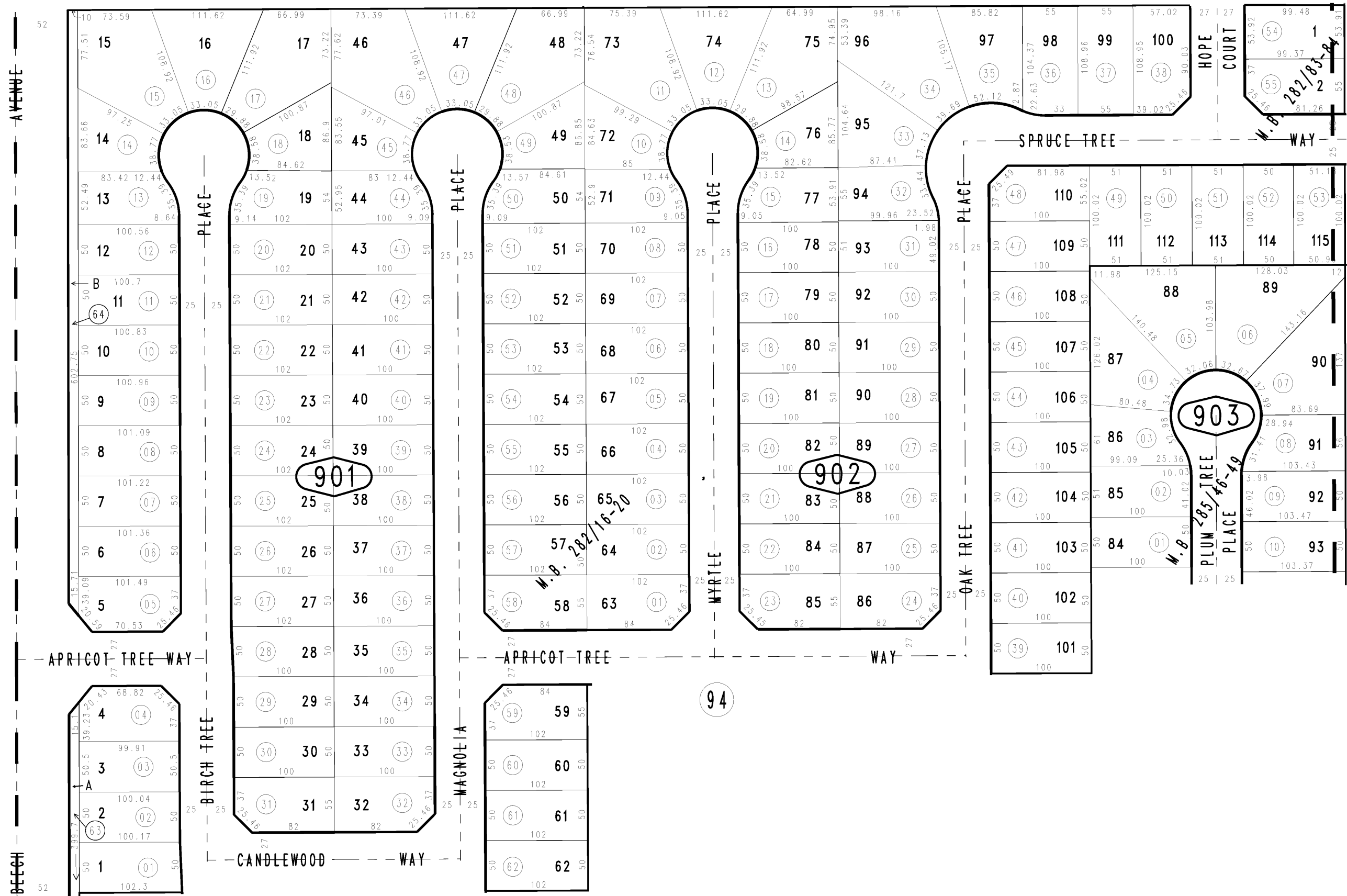
0228-90

84

39

16

1"=100'



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



Ptn. Tract No. 16085, M.B. 285/46-49

City of Fontana
Tax Rate Area
10020

0228-94

1"=100'

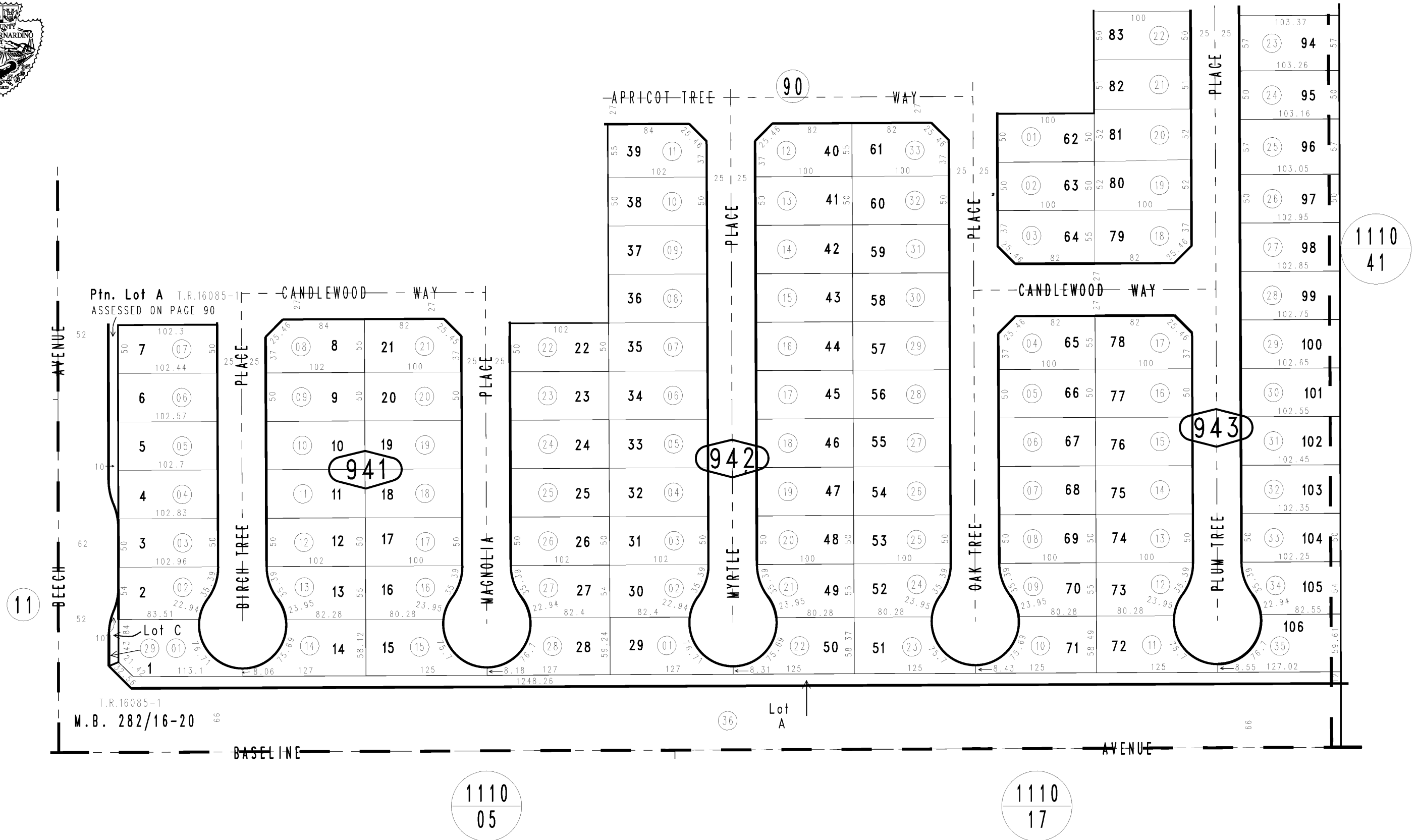


Exhibit D

Local Agency Refunding Bonds Series 2018A Debt Service Schedule

Etiwanda School District
Silver Ridge Public Facilities CFD No. 2001-1
Local Agency Refunding Bonds Series 2018A
Debt Service Schedule

Period	Local Agency Refunding Bonds Series 2018A		
	Principal	Interest	Total Debt Service
9/1/2019	\$95,000.00	\$168,037.50	\$263,037.50
9/1/2020	130,000.00	135,281.25	265,281.25
9/1/2021	140,000.00	128,781.25	268,781.25
9/1/2022	155,000.00	121,781.25	276,781.25
9/1/2023	170,000.00	114,031.25	284,031.25
9/1/2024	185,000.00	105,531.25	290,531.25
9/1/2025	195,000.00	96,281.25	291,281.25
9/1/2026	210,000.00	86,531.25	296,531.25
9/1/2027	190,000.00	76,031.25	266,031.25
9/1/2028	245,000.00	66,531.25	311,531.25
9/1/2029	265,000.00	54,281.25	319,281.25
9/1/2030	285,000.00	41,031.25	326,031.25
9/1/2031	300,000.00	26,781.25	326,781.25
9/1/2032	325,000.00	11,781.25	336,781.25
Total	\$2,890,000.00	\$1,232,693.75	\$4,122,693.75

Exhibit E

Delinquent Annual Special Tax Report



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



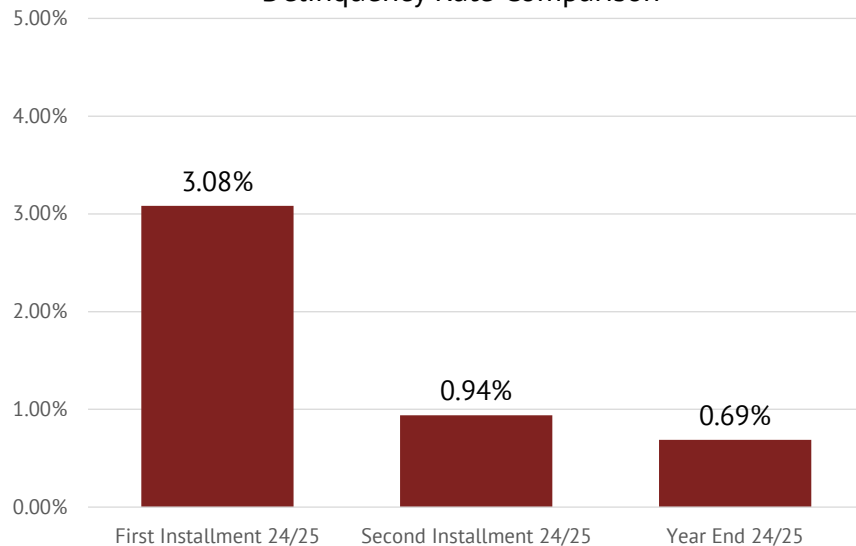
Etiwanda School District Silver Ridge Community Facilities District No. 2001-1

Summary

Fiscal Year End

Total Taxes Due June 30, 2025	\$379,991.91
Amount Paid	\$377,374.91
Amount Remaining to be Collected	\$2,617.00
Number of Parcels Delinquent	2
Delinquency Rate	0.69%

Fiscal Year End
Delinquency Rate Comparison



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	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

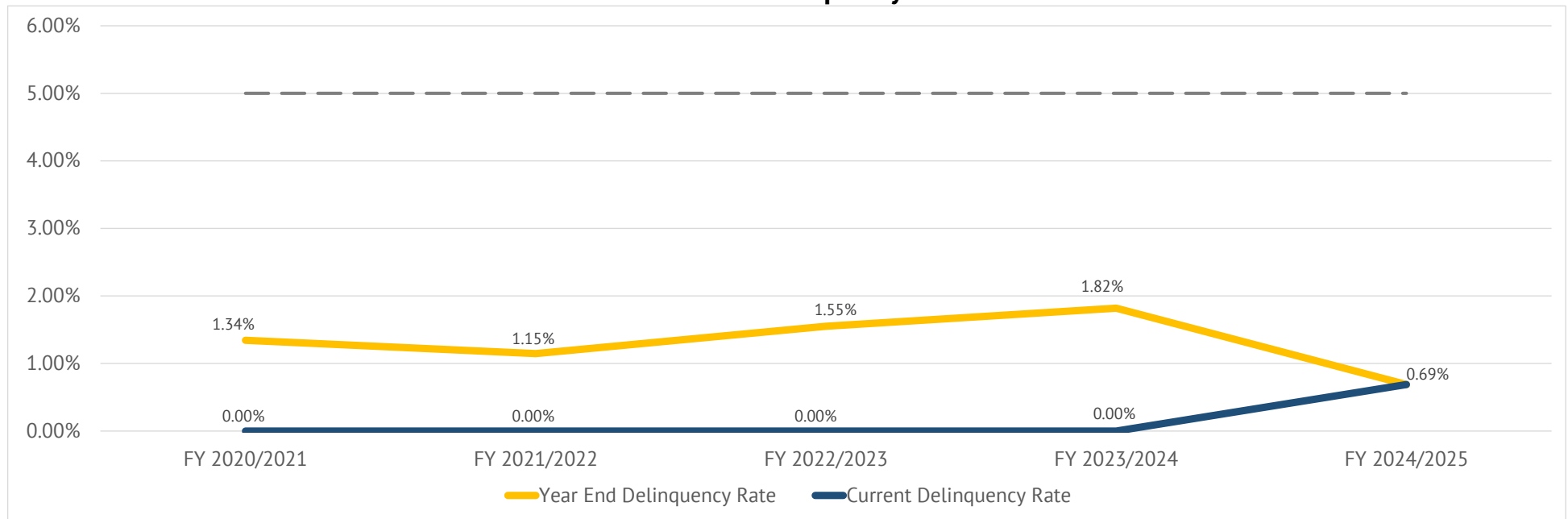


Etiwanda School District Silver Ridge Community Facilities District No. 2001-1

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	\$361,833.80	4	\$356,975.32	\$4,858.48	1.34%	\$0.00	0.00%
2021/2022	370,205.76	4	365,957.29	4,248.47	1.15%	0.00	0.00%
2022/2023	379,358.98	5	373,476.00	5,882.98	1.55%	0.00	0.00%
2023/2024	384,318.32	6	377,326.57	6,991.75	1.82%	0.00	0.00%
2024/2025	379,991.91	2	377,374.91	2,617.00	0.69%	2,617.00	0.69%

Historical Delinquency Rate





Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Etiwanda School District Silver Ridge Community Facilities District No. 2001-1



Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
0228-901-04-0000	Yu Yingjun	7208 Birch Tree Pl, Fontana Ca 92336	2024	\$1,668.84	\$0.00	\$1,668.84
0228-941-25-0000	Ruiz Jose Roberto Beltran	7261 Magnolia Pl, Fontana Ca 92336	2024	\$1,896.32	\$948.16	\$948.16

Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD#2001-1 2018 Special Tax Refunding Bonds
Subfund: 299957000 - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$484.32	\$790,285.42	\$148.79	(\$552,693.24)	\$0.00	\$238,225.29			BEGINNING BALANCE
07-01-2024	\$810.25					\$239,035.54		Interest	Interest Earnings
08-01-2024	\$839.43					\$239,874.97		Interest	Interest Earnings
08-26-2024				(\$185,000.00)		\$54,874.97		Transfer Out	Transfer to 299957002 Principal Account
08-26-2024				(\$52,765.63)		\$2,109.34		Transfer Out	Transfer to 299957001 Interest Account
09-03-2024	\$680.58					\$2,789.92		Interest	Interest Earnings
09-05-2024				(\$2,789.92)		\$0.00		Transfer Out	Transfer to 299957004 SURPLUS ACCT
10-01-2024	\$1.10					\$1.10		Interest	Interest Earnings
11-13-2024			\$167.63			\$168.73		Transfer In	Transfer From 299957002 Principal Account
11-13-2024			\$47.82			\$216.55		Transfer In	Transfer From 299957001 Interest Account
12-02-2024	\$0.37					\$216.92		Interest	Interest Earnings
01-02-2025	\$0.62					\$217.54		Interest	Interest Earnings
02-03-2025	\$0.60					\$218.14		Interest	Interest Earnings
03-03-2025		\$47,924.08				\$48,142.22		Deposit	Special Tax Deposit
03-03-2025	\$0.54					\$48,142.76		Interest	Interest Earnings
03-03-2025				(\$48,140.63)		\$2.13		Transfer Out	Transfer to 299957001 Interest Account
04-01-2025	\$0.04					\$2.17		Interest	Interest Earnings
05-01-2025	\$0.01					\$2.18		Interest	Interest Earnings
05-13-2025			\$0.06			\$2.24		Transfer In	Transfer from 299957001 Interest Account
05-13-2025			\$0.20			\$2.44		Transfer In	Transfer from 299957002 Principal Account
05-22-2025		\$243,138.19				\$243,140.63		Deposit	Interest Payment via Wire FED REF NO 000666 ATTN PATTY BRENNER, RFB 4211, SEPT 1 2025
06-02-2025	\$216.17					\$243,356.80		Interest	Interest Earnings
	\$2,549.71	\$291,062.27	\$215.71	(\$288,696.18)	\$0.00	\$5,131.51			DATE RANGE BALANCE
Subfund Total	\$3,034.03	\$1,081,347.69	\$364.50	(\$841,389.42)	\$0.00	\$243,356.80	Total for 299957000 - Bond Fund		

Subfund: 299957001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$69.04	\$0.00	\$227,687.52	(\$69.03)	(\$227,687.52)	\$0.01			BEGINNING BALANCE
08-26-2024			\$52,765.63			\$52,765.64		Transfer In	Transfer from 299957000 Special Tax Fund
09-03-2024					(\$52,765.63)	\$0.01	Certificate Investor	Debt Service Interest	Debt Service Interest
09-03-2024	\$35.66					\$35.67		Interest	Interest Earnings
10-01-2024	\$12.00					\$47.67		Interest	Interest Earnings
11-01-2024	\$0.15					\$47.82		Interest	Interest Earnings
11-13-2024				(\$47.82)		\$0.00		Transfer Out	Transfer To 299957000 Bond Fund
12-02-2024	\$0.06					\$0.06		Interest	Interest Earnings

Subfund: 299957001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
03-03-2025					(\$48,140.63)	(\$48,140.57)	Certificate Investor	Debt Service Interest	Debt Service Interest
03-03-2025			\$48,140.63			\$0.06		Transfer In	Transfer from 299957000 Bond Fund
05-13-2025				(\$0.06)		\$0.00		Transfer Out	Transfer to 299957000 Bond Fund
	\$47.87	\$0.00	\$100,906.26	(\$47.88)	(\$100,906.26)	(\$0.01)			DATE RANGE BALANCE
Subfund Total	\$116.91	\$0.00	\$328,593.78	(\$116.91)	(\$328,593.78)	\$0.00	Total for 299957001 - Interest Account		

Subfund: 299957002 - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$79.76	\$0.00	\$325,000.00	(\$79.76)	(\$325,000.00)	\$0.00			BEGINNING BALANCE
08-26-2024			\$185,000.00			\$185,000.00		Transfer In	Transfer from 299957000 Special Tax Fund
09-03-2024					(\$185,000.00)	\$0.00	Certificate Investor	Debt Service Principal	Debt Service Principal
09-03-2024	\$125.04					\$125.04		Interest	Interest Earnings
10-01-2024	\$42.06					\$167.10		Interest	Interest Earnings
11-01-2024	\$0.53					\$167.63		Interest	Interest Earnings
11-13-2024				(\$167.63)		\$0.00		Transfer Out	Transfer To 299957000 Bond Fund
12-02-2024	\$0.20					\$0.20		Interest	Interest Earnings
05-13-2025				(\$0.20)		\$0.00		Transfer Out	Transfer to 299957000 Bond Fund
	\$167.83	\$0.00	\$185,000.00	(\$167.83)	(\$185,000.00)	\$0.00			DATE RANGE BALANCE
Subfund Total	\$247.59	\$0.00	\$510,000.00	(\$247.59)	(\$510,000.00)	\$0.00	Total for 299957002 - Principal Account		

Subfund: 299957004 - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$7,046.73	\$212,104.96	\$6,385.89	\$0.00	\$0.00	\$225,537.58			BEGINNING BALANCE
07-01-2024	\$767.02					\$226,304.60		Interest	Interest Earnings
08-01-2024	\$794.72					\$227,099.32		Interest	Interest Earnings
09-03-2024	\$796.48					\$227,895.80		Interest	Interest Earnings
09-05-2024			\$2,789.92			\$230,685.72		Transfer In	Transfer from 299957000 Bond Fund
10-01-2024	\$749.58					\$231,435.30		Interest	Interest Earnings
11-01-2024	\$734.11					\$232,169.41		Interest	Interest Earnings
12-02-2024	\$676.21					\$232,845.62		Interest	Interest Earnings
01-02-2025	\$668.54					\$233,514.16		Interest	Interest Earnings
02-03-2025	\$643.51					\$234,157.67		Interest	Interest Earnings
03-03-2025	\$582.78					\$234,740.45		Interest	Interest Earnings
04-01-2025	\$646.85					\$235,387.30		Interest	Interest Earnings
05-01-2025	\$627.81					\$236,015.11		Interest	Interest Earnings
06-02-2025	\$650.41					\$236,665.52		Interest	Interest Earnings
	\$8,338.02	\$0.00	\$2,789.92	\$0.00	\$0.00	\$11,127.94			DATE RANGE BALANCE

Subfund: 299957004 - Surplus Fund									
Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
Subfund Total	\$15,384.75	\$212,104.96	\$9,175.81	\$0.00	\$0.00	\$236,665.52	Total for 299957004 - Surplus Fund		
Fund Total	\$18,783.28	\$1,293,452.65	\$848,134.09	(\$841,753.92)	(\$838,593.78)	\$480,022.32	Total for CFD#2001-1 2018 Special Tax Refunding Bonds		
Grand Total	\$18,783.28	\$1,293,452.65	\$848,134.09	(\$841,753.92)	(\$838,593.78)	\$480,022.32	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2025/2026

Etiwanda School District
Silver Ridge Public Facilities Community
Facilities District No. 2001-1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-943-29-0000	\$1,824.72
0228-942-07-0000	\$1,688.06
0228-942-08-0000	\$1,983.74
0228-942-09-0000	\$1,824.72
0228-942-10-0000	\$1,916.60
0228-942-11-0000	\$1,688.06
0228-942-12-0000	\$1,551.42
0228-942-13-0000	\$1,745.80
0228-942-14-0000	\$1,983.74
0228-942-15-0000	\$1,824.72
0228-942-16-0000	\$1,916.60
0228-942-29-0000	\$1,551.42
0228-942-30-0000	\$1,983.74
0228-942-31-0000	\$1,824.72
0228-942-32-0000	\$1,916.60
0228-942-33-0000	\$1,688.06
0228-943-01-0000	\$1,745.80
0228-943-02-0000	\$1,983.74
0228-943-03-0000	\$1,824.72
0228-943-04-0000	\$1,916.60
0228-943-17-0000	\$1,824.72
0228-943-18-0000	\$1,551.42
0228-943-19-0000	\$1,824.72
0228-943-20-0000	\$1,983.74
0228-943-21-0000	\$1,688.06
0228-943-22-0000	\$1,745.80
0228-903-01-0000	\$1,824.72
0228-903-02-0000	\$1,916.60
0228-903-03-0000	\$1,551.42
0228-903-04-0000	\$1,745.80
0228-903-05-0000	\$1,916.60
0228-903-06-0000	\$1,983.74
0228-903-07-0000	\$1,824.72
0228-903-08-0000	\$1,597.36
0228-903-09-0000	\$1,688.06
0228-903-10-0000	\$1,983.74
0228-943-23-0000	\$1,551.42
0228-943-24-0000	\$1,916.60
0228-943-25-0000	\$1,745.80
0228-943-26-0000	\$1,824.72

Etiwanda School District
Silver Ridge Public Facilities Community
Facilities District No. 2001-1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-943-27-0000	\$1,688.06
0228-943-28-0000	\$1,983.74
0228-901-10-0000	\$1,824.72
0228-901-11-0000	\$1,745.80
0228-901-12-0000	\$1,597.36
0228-901-13-0000	\$1,597.36
0228-901-14-0000	\$1,551.42
0228-901-15-0000	\$1,824.72
0228-901-16-0000	\$1,745.80
0228-901-17-0000	\$1,824.72
0228-901-18-0000	\$1,551.42
0228-901-19-0000	\$1,597.36
0228-901-20-0000	\$1,824.72
0228-901-21-0000	\$1,688.06
0228-901-22-0000	\$1,916.60
0228-901-25-0000	\$1,597.36
0228-901-26-0000	\$1,688.06
0228-901-27-0000	\$1,824.72
0228-901-28-0000	\$1,983.74
0228-901-32-0000	\$1,824.72
0228-901-33-0000	\$1,745.80
0228-901-34-0000	\$1,916.60
0228-901-35-0000	\$1,551.42
0228-901-36-0000	\$1,983.74
0228-901-37-0000	\$1,688.06
0228-901-38-0000	\$1,824.72
0228-901-39-0000	\$1,745.80
0228-901-40-0000	\$1,745.80
0228-901-41-0000	\$1,824.72
0228-901-42-0000	\$1,688.06
0228-901-43-0000	\$1,597.36
0228-901-44-0000	\$1,597.36
0228-901-45-0000	\$1,551.42
0228-901-46-0000	\$1,916.60
0228-901-47-0000	\$1,745.80
0228-901-48-0000	\$1,983.74
0228-901-49-0000	\$1,597.36
0228-901-50-0000	\$1,551.42
0228-901-51-0000	\$1,824.72
0228-901-52-0000	\$1,916.60

Etiwanda School District
Silver Ridge Public Facilities Community
Facilities District No. 2001-1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-901-53-0000	\$1,688.06
0228-901-54-0000	\$1,824.72
0228-901-55-0000	\$1,916.60
0228-901-56-0000	\$1,551.42
0228-901-57-0000	\$1,745.80
0228-901-58-0000	\$1,824.72
0228-901-59-0000	\$1,597.36
0228-901-60-0000	\$1,688.06
0228-901-61-0000	\$1,824.72
0228-901-62-0000	\$1,916.60
0228-902-01-0000	\$1,597.36
0228-902-02-0000	\$1,916.60
0228-902-03-0000	\$1,983.74
0228-902-04-0000	\$1,688.06
0228-902-05-0000	\$1,916.60
0228-902-06-0000	\$1,983.74
0228-902-07-0000	\$1,916.60
0228-902-08-0000	\$1,983.74
0228-902-09-0000	\$1,597.36
0228-902-10-0000	\$1,551.42
0228-902-11-0000	\$1,983.74
0228-902-12-0000	\$1,688.06
0228-902-13-0000	\$1,916.60
0228-902-14-0000	\$1,597.36
0228-902-15-0000	\$1,551.42
0228-902-16-0000	\$1,745.80
0228-902-17-0000	\$1,688.06
0228-902-18-0000	\$1,983.74
0228-902-19-0000	\$1,597.36
0228-902-20-0000	\$1,551.42
0228-902-21-0000	\$1,745.80
0228-902-22-0000	\$1,824.72
0228-902-23-0000	\$1,688.06
0228-902-24-0000	\$1,983.74
0228-902-25-0000	\$1,745.80
0228-902-26-0000	\$1,983.74
0228-902-27-0000	\$1,916.60
0228-902-28-0000	\$1,745.80
0228-902-29-0000	\$1,916.60
0228-902-30-0000	\$1,824.72

Etiwanda School District
Silver Ridge Public Facilities Community
Facilities District No. 2001-1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-902-31-0000	\$1,597.36
0228-902-32-0000	\$1,688.06
0228-902-33-0000	\$1,745.80
0228-902-34-0000	\$1,983.74
0228-902-35-0000	\$1,551.42
0228-902-36-0000	\$1,597.36
0228-902-37-0000	\$1,824.72
0228-902-38-0000	\$1,688.06
0228-902-39-0000	\$1,551.42
0228-902-40-0000	\$1,824.72
0228-902-41-0000	\$1,597.36
0228-902-42-0000	\$1,551.42
0228-902-43-0000	\$1,688.06
0228-902-44-0000	\$1,597.36
0228-902-45-0000	\$1,916.60
0228-902-46-0000	\$1,688.06
0228-902-47-0000	\$1,745.80
0228-902-48-0000	\$1,824.72
0228-902-49-0000	\$1,916.60
0228-902-50-0000	\$1,824.72
0228-902-51-0000	\$1,983.74
0228-902-52-0000	\$1,745.80
0228-902-53-0000	\$1,916.60
0228-902-54-0000	\$1,824.72
0228-902-55-0000	\$1,916.60
0228-901-01-0000	\$1,597.36
0228-901-02-0000	\$1,916.60
0228-901-03-0000	\$1,824.72
0228-901-04-0000	\$1,745.80
0228-901-05-0000	\$1,688.06
0228-901-06-0000	\$1,916.60
0228-901-07-0000	\$1,551.42
0228-901-08-0000	\$1,916.60
0228-901-09-0000	\$1,745.80
0228-901-29-0000	\$1,824.72
0228-901-30-0000	\$1,983.74
0228-901-31-0000	\$1,688.06
0228-941-01-0000	\$1,745.80
0228-941-02-0000	\$1,551.42
0228-941-03-0000	\$1,824.72

Etiwanda School District
Silver Ridge Public Facilities Community
Facilities District No. 2001-1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-941-04-0000	\$1,983.74
0228-941-05-0000	\$1,916.60
0228-941-06-0000	\$1,688.06
0228-941-07-0000	\$1,983.74
0228-941-08-0000	\$1,916.60
0228-941-09-0000	\$1,745.80
0228-941-10-0000	\$1,824.72
0228-941-11-0000	\$1,745.80
0228-941-12-0000	\$1,916.60
0228-941-13-0000	\$1,688.06
0228-941-14-0000	\$1,824.72
0228-941-15-0000	\$1,688.06
0228-941-16-0000	\$1,551.42
0228-941-17-0000	\$1,983.74
0228-941-18-0000	\$1,824.72
0228-941-19-0000	\$1,983.74
0228-941-20-0000	\$1,745.80
0228-941-21-0000	\$1,688.06
0228-941-22-0000	\$1,824.72
0228-941-23-0000	\$1,916.60
0228-941-24-0000	\$1,824.72
0228-941-25-0000	\$1,983.74
0228-941-26-0000	\$1,745.80
0228-941-27-0000	\$1,688.06
0228-941-28-0000	\$1,597.36
0228-942-01-0000	\$1,551.42
0228-942-02-0000	\$1,745.80
0228-942-03-0000	\$1,824.72
0228-942-04-0000	\$1,916.60
0228-942-05-0000	\$1,745.80
0228-942-06-0000	\$1,983.74
0228-942-17-0000	\$1,824.72
0228-942-18-0000	\$1,983.74
0228-942-19-0000	\$1,745.80
0228-942-20-0000	\$1,916.60
0228-942-21-0000	\$1,688.06
0228-942-22-0000	\$1,824.72
0228-942-23-0000	\$1,551.42
0228-942-24-0000	\$1,745.80
0228-942-25-0000	\$1,824.72

Etiwanda School District
Silver Ridge Public Facilities Community
Facilities District No. 2001-1
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0228-942-26-0000	\$1,916.60
0228-942-27-0000	\$1,824.72
0228-942-28-0000	\$1,983.74
0228-943-05-0000	\$1,745.80
0228-943-06-0000	\$1,916.60
0228-943-07-0000	\$1,824.72
0228-943-08-0000	\$1,983.74
0228-943-09-0000	\$1,597.36
0228-943-10-0000	\$1,688.06
0228-943-11-0000	\$1,551.42
0228-943-12-0000	\$1,745.80
0228-943-13-0000	\$1,824.72
0228-943-14-0000	\$1,983.74
0228-943-15-0000	\$1,824.72
0228-943-16-0000	\$1,916.60
0228-943-30-0000	\$1,983.74
0228-943-31-0000	\$1,688.06
0228-943-32-0000	\$1,916.60
0228-943-33-0000	\$1,824.72
0228-943-34-0000	\$1,551.42
0228-943-35-0000	\$1,597.36
0228-901-23-0000	\$1,824.72
0228-901-24-0000	\$1,983.74
Total Parcels	223
Total Taxable Parcels	223
Total Annual Special Tax	\$397,508.90