



Community Facilities District No. 01-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Fontana Unified School District

2026 / 2027



SDFA

KeyAnalytics

School District

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Introduction

Community Facilities District No. 01-1 ("CFD No. 01-1") of the Fontana Unified 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. 01-1 is authorized under the Act to finance certain facilities (the "Authorized Facilities") as established at the time of formation.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 01-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2026/2027. 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.

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 01-1.

Section II – Fiscal Year 2025/2026 Annual Special Tax

Section II provides information regarding the levy and collection of Annual Special Taxes for Fiscal Year 2025/2026 and an accounting of the remaining collections.

Section III – Senate Bill 165

Section III provides information required under Senate Bill 165 ("SB 165") regarding the expenditure of the Annual Special Taxes to fund the Authorized Facilities of CFD No. 01-1 for Fiscal Year 2025/2026.

Section IV – Special Tax Requirement

Section IV calculates the Special Tax Requirement based on the obligations of CFD No. 01-1 for Fiscal Year 2026/2027.

Section V – Special Tax Classification

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 01-1.

Section VI – Fiscal Year 2026/2027 Special Tax Levy

Section VI provides the Fiscal Year 2026/2027 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. 01-1 and the bonds issued to fund the Authorized Facilities.

A. Location

This CFD consists of multiple non-contiguous parcels as well as a single annexation. This annexation also consists of multiple non-contiguous parcels. The property within this CFD is located throughout the City of Fontana and a portion of Unincorporated San Bernardino County. For reference, the original boundary map of CFD No. 01-1, and the boundary map for the annexation are included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 01-1 was formed and established by the School District on October 26, 2001, under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 01-1, and a landowner election at which the qualified electors of CFD No. 01-1 authorized CFD No. 01-1 to levy annual Special Taxes.

On May 24, 2002, a landowner election was held of the qualified electors of six (6) additional residential projects authorized Annexation No. 1 of real property into CFD No. 01-1.

CFD No. 01-1 was formed to finance the acquisition/construction of school facilities that will directly or indirectly serve students generated from residential units constructed within CFD No. 01-1.

The table on the following page provides information related to the formation of CFD No. 01-1.

Board Actions Related to
Formation of CFD No. 01-1

Resolution	Board Meeting Date	Resolution Number
Original CFD No. 01-1		
Resolution of Intention	August 15, 2001	01-31
Resolution Canvassing Election	November 14, 2001	01-42
Ordinance to Levy Tax	November 14, 2001	01-43
Annexation 1		
Resolution of Intention	March 20, 2002	02-6
Resolution Canvassing Election	June 19, 2002	02-21
Ordinance to Levy Tax	June 19, 2002	02-22

A Notice of Special Tax Lien was recorded in the real property records of the County on May 14, 2002, as Document No. 2002-0247389 on all property within the original boundaries of CFD No. 01-1.

Subsequently, an additional Notice of Special Tax Lien was recorded in the real property records of the County for each annexation as follows:

1. February 1, 2007, as Document No. 2007-0066868 on all property within the boundaries of Annexation No. 1 of CFD No. 01-1.

C. Bonds

As of June 30, 2026, no Special Tax Bonds have been issued by CFD No. 01-1.

II. Fiscal Year 2025/2026 Annual Special Tax

Each Fiscal Year, CFD No. 01-1 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 2025/2026.

A. Annual Special Tax Levy

The Special Tax levy for Fiscal Year 2025/2026 is summarized by Special Tax classification in the table below.

Fiscal Year 2025/2026
Annual Special Tax Rate Based on Year Developed

Land Use Classification	Sq. Footage	Parcels	Number of Taxable Units/Acres	Applied Annual Special Tax Rate [1]	Total Assigned Annual Special Taxes [2]
1	2,150 sq. ft. or greater	166	166 Units	$1,156.00	$196,772.00
2	2,000 - 2,149 sq. ft.	98	98 Units	$1,078.00	107,400.00
3	1,750 - 1,999 sq. ft.	140	140 Units	$946.00	134,758.00
4	1,650 - 1,749 sq. ft.	18	18 Units	$893.00	16,253.00
5	1,500 - 1,649 sq. ft.	4	4 Units	$815.00	3,340.00
6	1,350 - 1,499 sq. ft.	16	16 Units	$735.00	11,942.00
7	1,250 - 1,349 sq. ft.	0	0 Units	$683.00	0.00
8	1,000 - 1,249 sq. ft.	0	0 Units	$552.00	0.00
9	999 sq. ft. or less	0	0 Units	$499.00	0.00
Developed Property		**442**	**442 Units**	**N/A**	**$470,465.00**
Undeveloped Property		**0**	**0 Acres**	**$0.00**	**0.00**
County Collection Fee [3]		**441**	**N/A**	**N/A**	**132.30**
Total [4]	**N/A**	**442**	**442 Units**	**N/A**	**$470,597.30**

[1] The Special Tax rates shown are for the initial property which were developed and first levied in fiscal year 2002/03

[2] The totals may not calculate across as parcels were permitted in different fiscal years.

[3] The County of San Bernardino's $0.30 per parcel collection fee, included in the amount billed on the tax roll.

[4] Includes one parcel billed directly by the School District rather than through the County tax roll ($1,179.00 in FY 2025/26 and $1,179.00 in FY 2026/27).

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 01-1, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections is provided as Exhibit D.

CFD No. 01-1
Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$470,465.00	4	$468,263.00	$2,202.00	0.47%	$0.00	0.00%
2022/2023	470,465.00	2	469,099.00	1,366.00	0.29%	0.00	0.00%
2023/2024	470,465.00	9	463,851.50	6,613.50	1.41%	0.00	0.00%
2024/2025	470,465.00	4	467,533.00	2,932.00	0.62%	0.00	0.00%
2025/2026	470,597.30	3	468,618.20	1,979.10	0.42%	1,979.10	0.42%

III. 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 Act, CFD No. 01-1 can only be used to fund the Authorized Facilities as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention to establish CFD No. 01-1 which describes the Authorized Facilities.

> *To finance the acquisition design, construction, lease, equipping and/or improvement of school facilities and all incidental expenses in connection therewith including the cost of administering the levy and collection of the special taxes.*

B. Special Taxes

Special Taxes collected can be utilized by the School District to construct the Authorized Facilities to benefit the residents within CFD No. 01-1. The Special Taxes of CFD No. 01-1 have been deposited into an account held by the County of San Bernardino ("County") and periodically transferred to the Districts Fund 48 account. The balance in Fund 48 is allocated amongst the Districts CFD's. The table on the following page presents a detailed list of CFD No. 01-1's cumulative Special Taxes collected within these accounts.

CFD No. 01-1
County Tax Collection Fund and Fund 48 Allocation

Balance as of July 1, 2025 [1]		**$4,432,653.65**
County Tax Collection Fund	$771,822.52	
Fund 48 Allocation	3,660,831.13	
Accruals		$510,016.58
Interest & Penalties	$1,911.05	
Special Assessments	470,827.75	
Investment Earnings	37,277.78	
Expenditures		($184,085.72)
Allocated Current Year Debt Service [2]	($183,953.42)	
County Collection Fee	(132.30)	
Balance as of June 30, 2026 [1]		**$4,758,584.51**

(1) Balance shown reflects the cumulative balance in the CFD account held at the County as well as the allocable portion of Fund 48 relating to the 8/15/2019 and 3/31/2024 transfers to pay debt service. At June 30, 2026 the County portion was $1,281,706.80 and the Fund 48 portion was $3,476,877.71.

(2) Debt service has been allocated among the CFDs on a pro-rata basis matching each CFD's share of the cash it transferred into Fund 48, the most recent transfer being that of March 31, 2024.

IV. Special Tax Requirement

This Section outlines the calculation of the annual Special Tax Requirement of CFD No. 01-1 based on the financial obligations for Fiscal Year 2026/2027.

A. Special Tax Requirement

In 2007, the District issued $49,910,000 for the Certificates of Participation (2007 Financing Project). The principal amount of these certificates was determined based on the anticipated Special Tax revenues from certain community facilities districts ("CFDs"), although the Special Tax revenues were neither pledged nor security for the certificates. The certificates were subsequently refinanced by the Certificates of Participation (2016 Refinancing Project) in the amount of $27,945,000. Debt service payments have been allocated to the CFDs on a pro-rata basis according to the allocation of the most recent transfer from the County CFD funds to Fund 48 (dated March 31, 2024). The following table shows the current year's Special Tax obligation which includes the allocated aggregate debt service obligation from the outstanding certificates and associated CFD administrative expenses.

Special Tax Requirement for CFD No. 01-1

Fiscal Year 2025/2026 Remaining Sources		**$4,758,584.51**
Balance of Tax Collection Fund & Fund 48 Allocation	$4,758,584.51	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($4,758,584.51)**
September 1, 2026 Interest Payment	($19,643.60)	
September 1, 2026 Principal Payment	(149,558.76)	
Authorized Facilities and Future Debt Service	(4,589,382.15)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($470,465.00)**
Administrative Expense Budget	($11,050.00)	
Anticipated Special Tax Delinquencies [1]	(1,978.54)	
March 1, 2027 Interest Payment	(16,652.42)	
September 1, 2027 Interest Payment	(16,652.42)	
September 1, 2027 Principal Payment	(148,399.39)	
Authorized Facilities	(275,732.23)	
Fiscal Year 2026/2027 Special Tax Requirement		**$470,465.00**

[1] Assumes the Year End Fiscal Year 2025/2026 delinquency rate of 0.42%.

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 2026/2027 Administrative Expenses are shown in the table below.

Fiscal Year 2026/2027 Budgeted Administrative Expenses

Administrative Expense	Budget
Bank Fees	$383.68
CFD Admin Fees	6,893.47
Delinquency Monitoring	639.47
Arbitrage Calculation Fees	319.73
Legal Expenses	2,685.76
Continuing Disclosure Fees	127.89
Total Expenses	**$11,050.00**

V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 01-1 are assigned Special Tax classifications based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 01-1.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to March 1st of the prior Fiscal Year provided that such parcel has not otherwise paid Tax "A" in full. Once classified as Developed Property, each parcel is taxed for a period of twenty-five (25) years. According to the County Assessor, all 443 residential units within CFD No. 01-1 have been built and completed. Additionally, one parcel has prepaid their Special Tax obligation. The table below summarizes the number of units with Building Permits issued and the fiscal year those units were initially classified as Developed Property.

Summary of Units
Classified as Developed Property
Fiscal Year 2026/2027

Initial Tax Year	Classification	Total Building Square Footage	Number of Units
2002/2003	Developed Property	120,371	64
2003/2004	Developed Property	670,845	315
2004/2005	Developed Property	149,759	64
Total		**940,975**	**443**

VI. Fiscal Year 2026/2027 Special Tax Levy

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

Based on the Special Tax Requirement listed in Section IV, CFD No. 01-1 will levy at the Maximum 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 calculated pursuant to the RMA, can be found attached as Exhibit E. A summary of the Annual Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 01-1 can be found on the following table.

Fiscal Year 2026/2027
Special Tax Rate Based on Year Developed

Land Use Classification	Sq. Footage	Parcels	Number of Taxable Units/Acres	Applied Annual Special Tax Rate [1]	Total Assigned Annual Special Taxes [2]
1	2,150 sq. ft. or greater	166	166 Units	$1,156.00	$196,772.00
2	2,000 - 2,149 sq. ft.	98	98 Units	$1,078.00	107,400.00
3	1,750 - 1,999 sq. ft.	140	140 Units	$946.00	134,758.00
4	1,650 - 1,749 sq. ft.	18	18 Units	$893.00	16,253.00
5	1,500 - 1,649 sq. ft.	4	4 Units	$815.00	3,340.00
6	1,350 - 1,499 sq. ft.	16	16 Units	$735.00	11,942.00
7	1,250 - 1,349 sq. ft.	0	0 Units	$683.00	0.00
8	1,000 - 1,249 sq. ft.	0	0 Units	$552.00	0.00
9	999 sq. ft. or less	0	0 Units	$499.00	0.00
Developed Property		**442**	**442 Units**	**N/A**	**$470,465.00**
Undeveloped Property		**0**	**0 Acres**	**$0.00**	**0.00**
Total [3]	**N/A**	**442**	**442 Units**	**N/A**	**$470,465.00**

[1] The Special Tax rates shown are for the initial property which were developed and first levied in Fiscal Year 2002/03.

[2] Totals may not calculate across as parcels were permitted in different years, including the County's $0.30 parcel fee.

[3] Includes one parcel billed directly by the School District rather than through the County tax roll ($1,179.00 in FY 2025/26 and $1,179.00 in FY 2026/27).

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT
OF A SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 01-1 OF THE
FONTANA UNIFIED SCHOOL DISTRICT

The Board of Education of the Fontana Unified School District (the "Board") sitting as the legislative body of Community Facilities District No. 01-1 of Fontana Unified School District ("CFD No. 01-1"), shall levy and collect a special tax (the "Special Tax") applicable to each Assessor's Parcel located within the boundaries of CFD No. 01-1. The Special Tax shall be levied to provide funds for CFD No. 01-1, the proceeds of which will be used to finance the acquisition and construction of school sites and facilities. The Special Tax will be levied at the applicable rate for developed property ("Developed Property"). Each Assessor's Parcel which is Developed Property or Undeveloped Property shall be taxed as set forth in Section 3.

All property located within the boundaries of CFD No. 01-1 shall be taxed for the purposes, to the extent and in the manner herein set forth unless exempted by law or by the provisions of Section 4 herein.

Section 1. Definitions.

"**Developed Property**" shall mean all assessor's parcels for which a building permit was issued prior to March 1 of the preceding Fiscal Year and which has not otherwise paid Tax "A" in full (as defined herein).
"**Fiscal Year**" shall mean the period of time commencing on July 1 of any year and ending the following June 30.
"**Taxable Property**" shall mean the area within the boundaries of CFD No. 01-1 which is not exempt from application of the Special Tax by operation of law or Section 4 herein.
"**Undeveloped Property**" shall mean all property within CFD No. 01-1 which is not classified as Developed Property.

Section 2. Assignment to Land Use Class.

The District shall on or before July 1 of each year classify all property as either Developed Property or Undeveloped Property within the boundaries of CFD No. 01-1.

Section 3. Apportionment of Special Tax.

Commencing in Fiscal Year 2000-2001 and for each Fiscal Year thereafter, the Board shall determine the amount of Special Taxes to be collected from all Taxable Property located within CFD No. 01-1. Special Taxes will be levied for twenty-five (25) years. Commencing in Fiscal Year 2000-2001, each parcel of Developed Property so classified as of July 1 will have an annual Tax "B" Special Tax obligation as follows:

Table I

Taxable Square Feet of Per Unit Special Tax "B"

Land Use Category	Unit	Dwelling Unit	Square Feet
1	$1,088	Resid. D/U	2,150 sq. ft. or greater
2	$1,013	Resid. D/U	2,000 – 2,149 sq. ft.
3	$886	Resid. D/U	1,750 – 1,999 sq. ft.
4	$835	Resid. D/U	1,650 – 1,749 sq. ft.
5	$760	Resid. D/U	1,500 – 1,649 sq. ft.
6	$683	Resid. D/U	1,350 – 1,499 sq. ft.
7	$633	Resid. D/U	1,250 – 1,349 sq. ft.
8	$507	Resid. D/U	1,000 – 1,249 sq. ft.
9	$456	Resid. D/U	999 sq. ft. or less

Provided, however, that the per unit Tax "B" obligation shown above shall be reduced by $43 for each $500 of Tax "A" (as defined below) which is paid prior to or concurrently with the issuance of a building permit.

Commencing in Fiscal Year 2001-2002 and each Fiscal Year thereafter, the per unit annual Special Tax "B" obligation (as reduced due to prepayments of Tax "A" prior or subsequent to the issuance of a building permit, as described above and below) shall increase by two percent (2%).

Each parcel of Developed Property shall also be subject to an annual $25 Special Tax, payable semi-annually, for the cost of administration of the levy of the Special Taxes.

The owner may prepay all of Tax "A" (as described below) or any portion thereof in $500 increments, after a building permit is issued for a particular residential unit under the assumption that the unpaid balance of Tax "A" accrues interest at the rate of seven (7%) per annum, compounded monthly, commencing with the July 1 following issuance of the building permit for that residential unit. Tax "A" for each residential unit shall be as follows:

Table II

Taxable Square Feet of Per Unit Special Tax "A"

Land Use Category	Unit	Dwelling Unit	Square Feet
1	$12,684.00	Resid. D/U	2,150 sq. ft. or greater
2	$11,799.00	Resid. D/U	2,000 – 2,149 sq. ft.
3	$10,324.00	Resid. D/U	1,750 – 1,999 sq. ft.
4	$9,734.00	Resid. D/U	1,650 – 1,749 sq. ft.
5	$8,840.00	Resid. D/U	1,500 – 1,649 sq. ft.
6	$7,964.50	Resid. D/U	1,350 – 1,499 sq. ft.
7	$7,374.50	Resid. D/U	1,250 – 1,349 sq. ft.
8	$5,899.50	Resid. D/U	1,000 – 1,249 sq. ft.
9	$5,309.50	Resid. D/U	999 sq. ft. or less

Provided, however, the Tax "A" shown above shall be reduced by any amounts of Tax "A" paid prior to or concurrently with the issuance of a building permit.

Commencing in Fiscal Year 2001-2002 and each Fiscal Year thereafter, Tax "A" shall increase by two percent (2%). Provided, however, that Tax "A" on each property shall decrease by the amount of (i) Tax "A" which is prepaid prior to or subsequent to the issuance of a building permit, and (ii) any Tax "B" Special Taxes paid on said property.

For every $500 of Tax "A" paid, the annual Tax "B" Special Tax obligation (payable semi-annually) will decrease by $43.

The annual $25 Special Tax for the cost of administration of the levy of the Special Tax shall not be discharged unless the entire Tax "A" for a parcel has been paid in full.

Section 4. 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 property taxes.

Section 5. Manner of Collection.

The Special Taxes for CFD No. 01-1 will be collected in the same manner and at the same time as ordinary ad valorem property taxes, and the Special Taxes will be subject to the same penalties and procedures, sale, and lien priority in the event of delinquencies as provided for ad valorem taxes.

Exhibit B

CFD Boundary Maps

PROPOSED BOUNDARY

COMMUNITY FACILITIES DISTRICT NO. 01 - 1 OF THE FONTANA UNIFIED SCHOOL DISTRICT

74/57

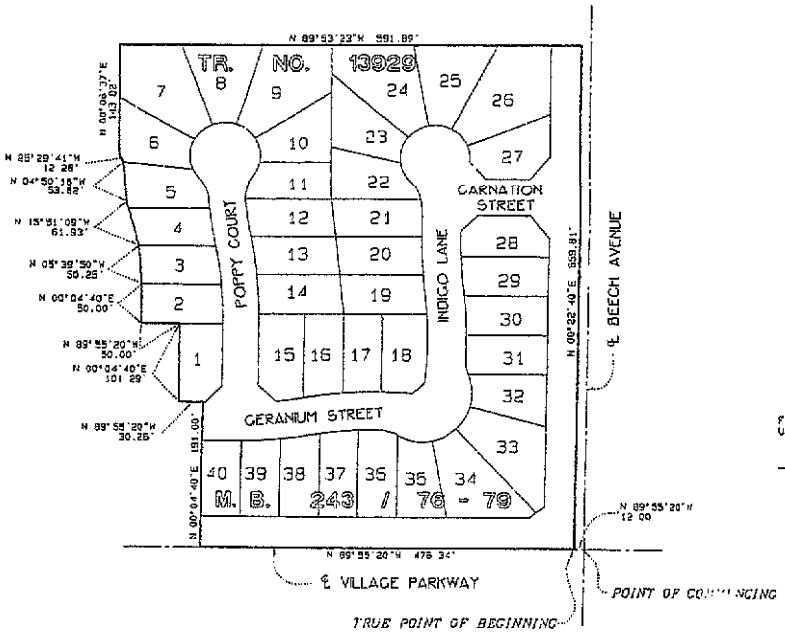
SCALE IN FEET

0 100 200 300 400

SCALE: 1" = 100'

2002-0247382

FILED THIS 14th DAY OF MAY 2002 AT THE HOUR OF 11:45 O'CLOCK A M IN BOOK 79 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGE 57/59 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE SECRETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT THIS 15th DAY OF Aug 2001

Karen J. Harshman

SECRETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 01-1, FONTANA UNIFIED SCHOOL DISTRICT COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION OF THE FONTANA UNIFIED SCHOOL DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 15th DAY OF August 2001 BY ITS RESOLUTION NO. 01-31

Karen J. Harshman

SECRETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT

LEGAL DESCRIPTION

BEING ALL OF TRACT NO. 13929, IN THE CITY OF FONTANA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, PER MAP THEREOF FILED IN BOOK 243, PAGES 76 THROUGH 79, INCLUSIVE, OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCING AT THE CENTERLINE INTERSECTION OF BEECH AVENUE AND VILLAGE PARKWAY, AS SHOWN ON SAID MAP OF TRACT NO. 13929, THENCE ALONG SAID CENTERLINE OF VILLAGE PARKWAY, NORTH 89°55'20" WEST 12.00 FEET TO THE SOUTHEAST CORNER OF SAID TRACT NO. 13929, SAID CORNER ALSO BEING THE TRUE POINT OF BEGINNING, THENCE CONTINUING ALONG SAID CENTERLINE OF VILLAGE PARKWAY, NORTH 89°55'20" WEST 476.34 FEET TO THE SOUTHWEST CORNER OF SAID TRACT NO. 13929, THENCE ALONG THE WESTERLY BOUNDARY OF SAID TRACT NO. 13929, NORTH 00°04'40" EAST 191.00 FEET; THENCE NORTH 89°55'20" WEST 30.26 FEET, THENCE NORTH 00°04'40" EAST 101.29 FEET, THENCE NORTH 89°55'20" WEST 50.00 FEET, THENCE NORTH 00°04'40" EAST 50.00 FEET, THENCE NORTH 05°39'50" WEST 50.25 FEET, THENCE NORTH 15°51'09" WEST 61.93 FEET, THENCE NORTH 04°50'18" WEST 53.82 FEET, THENCE NORTH 25°29'41" WEST 12.26 FEET, THENCE NORTH 00°05'37" EAST 143.82 FEET TO THE NORTHWEST CORNER OF SAID TRACT NO. 13929, THENCE ALONG THE NORTHERLY LINE OF SAID TRACT NO. 13929, SOUTH 89°53'23" EAST 591.89 FEET TO THE NORTHEAST CORNER OF SAID TRACT NO. 13929, THENCE ALONG THE EASTERLY BOUNDARY OF SAID TRACT NO. 13929, SOUTH 00°22'40" WEST 659.81 FEET TO THE TRUE POINT OF BEGINNING

CONTAINING 8.155 ACRES OF LAND, MORE OR LESS

PREPARED BY
MADOLE AND ASSOCIATES, INC.
OF THE INLAND EMPIRE
10601 CHURCH STREET, SUITE 107
RANCHO CUCAMONGA, CALIFORNIA 91730
(909)948-1311 FAX: (909)948-8464

William Roard Jasso 6/15/01

WILLIAM ROARD JASSO DATE
EXP. 9/30/2003

74/57

PROPOSED BOUNDARY

COMMUNITY FACILITIES DISTRICT NO. 01-1
OF THE FONTANA UNIFIED SCHOOL DISTRICT

74/58

FILED THIS _____ DAY OF _____, 2001, AT THE HOUR OF _____ O'CLOCK _M. IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN BERNARDINO, CALIFORNIA.

_____

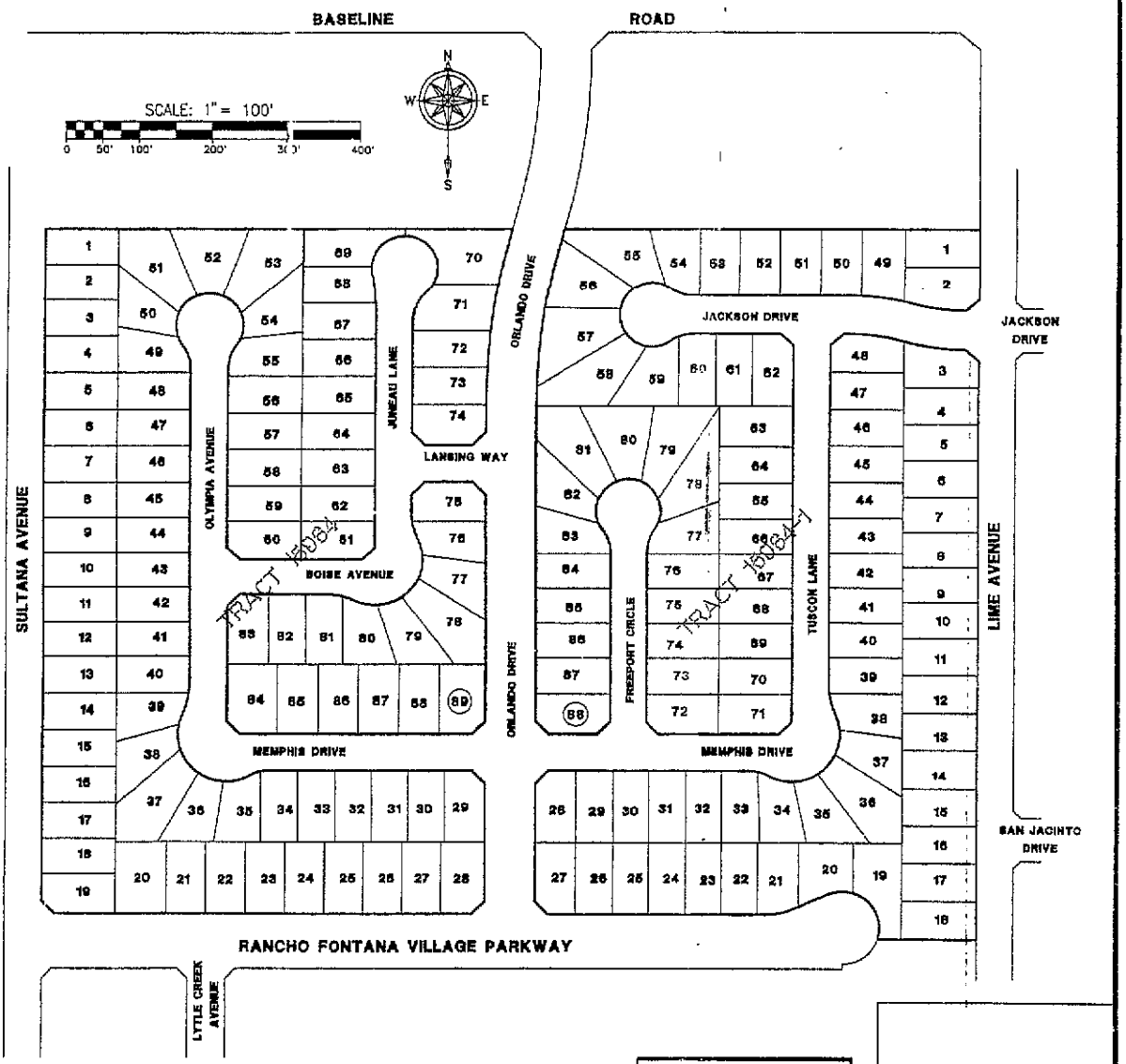
_____

FILED IN THE OFFICE OF THE SECRETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT THIS 15th DAY OF AUGUST, 2001.

Karen J. Hawker
SECRETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 01-1, FONTANA UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION OF THE FONTANA UNIFIED SCHOOL DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 15th DAY OF AUGUST, 2001, BY ITS RESOLUTION NO. 01-17.

Karen J. Hawker
SECRETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT



LEGEND:

_____ BOUNDARY OF ANNEXATION

SEAL - ENGINEER

DAVID E. CORYELL
No. 31574
Exp. 12/31/04
CIVIL
STATE OF CALIFORNIA

PREPARED BY:
CSL ENGINEERING, INC.
11651 STERLING AVENUE, SUITE E
RIVERSIDE, CALIFORNIA 92503-4933
(909) 785-5122 • FAX (909) 785-5180

PREPARED UNDER THE SUPERVISION OF:

David E. Coryell DATE: 6-11-01

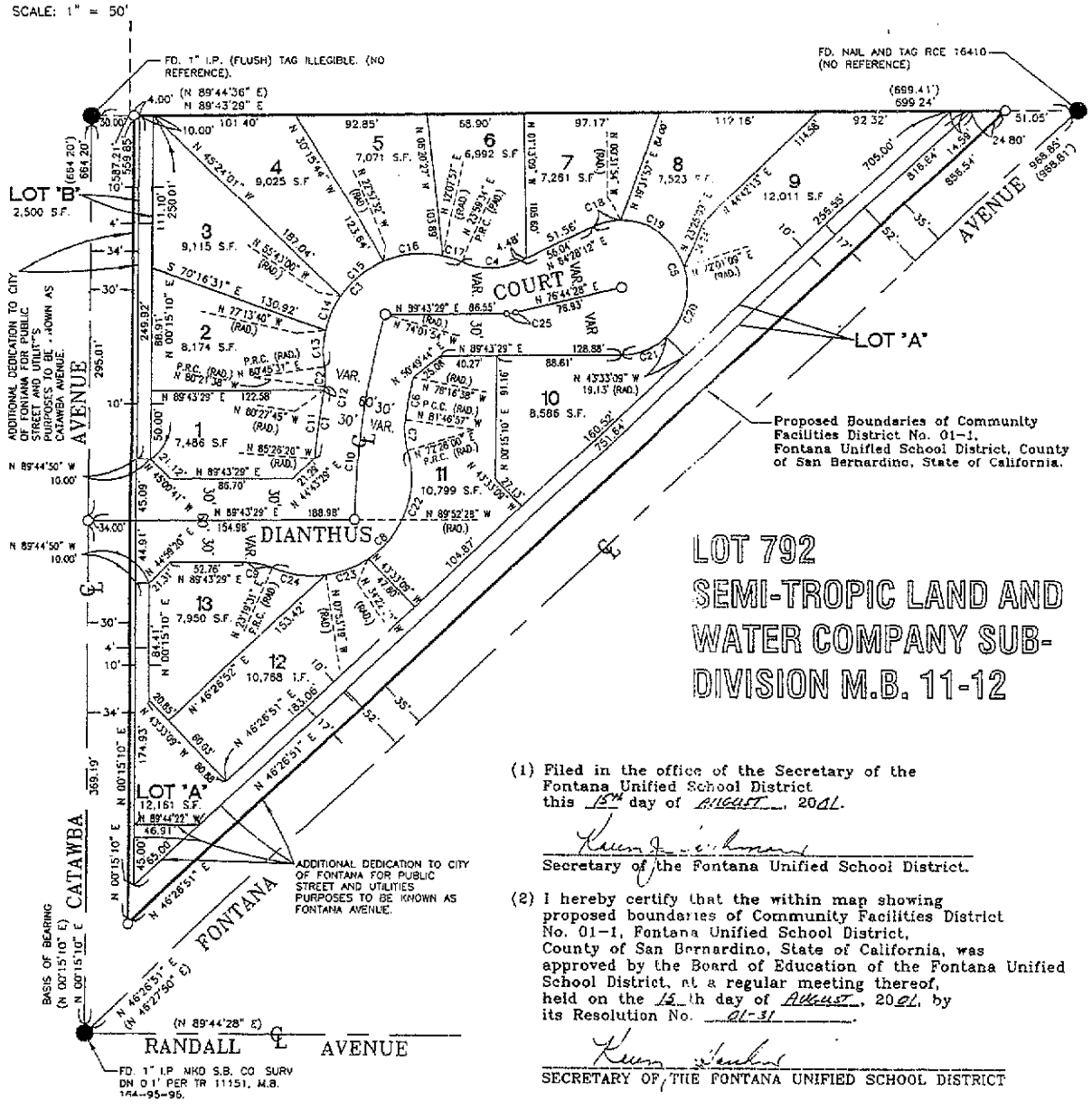
DAVID E. CORYELL
R.C.E. NO. 31574, EXP. DATE: 12/31/04

PAGE 2 OF 3 | SCALE: 1" = 100' | DATE: JUNE 2001

74/58

Proposed Boundaries of Community Facilities District No. 01-1 of the Fontana Unified School District.

Fontana Unified School District, County of San Bernardino, State of California



(1) Filed in the office of the Secretary of the Fontana Unified School District this 15th day of August, 2001.

Secretary of the Fontana Unified School District.

(2) I hereby certify that the within map showing proposed boundaries of Community Facilities District No. 01-1, Fontana Unified School District, County of San Bernardino, State of California, was approved by the Board of Education of the Fontana Unified School District, at a regular meeting thereof, held on the 15th day of August, 2001, by its Resolution No. 01-31.

SECRETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT



ANNEXATION MAP NO. 1
OF
COMMUNITY FACILITIES DISTRICT NO. 01-1,

FONTANA UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

LOT DESIGNATION

PROJECT AREA	LOT	TRACT	APN
A	1	16216	0228-353-02
A	2	16216	0228-364-06
A	3	16216	0228-364-07
A	4	16216	0228-364-12
B	5	16218	0232-011-22
C	6	16182	0241-012-29
C	7	16182	0241-012-30
D	8	13926	0228-372-01
D	9	13926	0228-372-02
D	10	13926	0228-372-03
D	11	13926	0228-372-04
D	12	13926	0228-372-05
D	13	13926	0228-372-06
D	14	13926	0228-372-07
D	15	13926	0228-372-08
D	16	13926	0228-372-09
D	17	13926	0228-372-10
D	18	13926	0228-372-11
D	19	13926	0228-372-12
D	20	13926	0228-372-13
D	21	13926	0228-372-14
D	22	13926	0228-372-15
D	23	13926	0228-372-16
D	24	13926	0228-372-17
D	25	13926	0228-372-18
D	26	13926	0228-372-19
D	27	13926	0228-372-20
D	28	13926	0228-372-21
D	29	13926	0228-372-22
D	30	13926	0228-372-23

LOT DESIGNATION

PROJECT AREA	LOT	TRACT	APN
D	31	13926	0228-372-24
D	32	13926	0228-372-25
D	33	13926	0228-372-26
D	34	13926	0228-372-27
D	35	13926	0228-372-28
D	36	13926	0228-372-29
D	37	13926	0228-372-30
D	38	13926	0228-372-31
D	39	13926	0228-372-32
D	40	13926	0228-372-33
D	41	13926	0228-372-34
D	42	13926	0228-372-35
D	43	13926	0228-372-36
D	44	13926	0228-372-37
D	45	13926	0228-372-38
D	46	13926	0228-372-39
D	47	13926	0228-372-40
D	48	13926	0228-372-41
D	49	13926	0228-372-42
D	50	13926	0228-372-43
D	51	13926	0228-372-44
D	52	13926	0228-372-45
D	53	13926	0228-372-46
E	54	11006	0228-432-01
E	55	11006	0228-432-02
E	56	11006	0228-432-03
E	57	11006	0228-432-04
E	58	11006	0228-432-05
E	59	11006	0228-432-06
E	60	11006	0228-432-07
E	61	11006	0228-432-08
E	62	11006	0228-432-09

LOT DESIGNATION

PROJECT AREA	LOT	TRACT	APN
E	63	11006	0228-432-10
E	64	11006	0228-432-11
E	65	11006	0228-432-12
E	66	11006	0228-432-13
E	67	11006	0228-432-14
E	68	11006	0228-432-15
E	69	11006	0228-432-16
E	70	11006	0228-432-17
E	71	11006	0228-432-18
E	72	11006	0228-432-19
E	73	11006	0228-432-20
E	74	11006	0228-432-21
E	75	11006	0228-432-22
E	76	11006	0228-432-23
E	77	11006	0228-432-24
E	78	11006	0228-432-25
E	79	11006	0228-432-26
E	80	11006	0228-432-27
E	81	11006	0228-432-28
E	82	11006	0228-432-29
E	83	11006	0228-432-30
E	84	11006	0228-432-31
E	85	11006	0228-432-32
E	86	11006	0228-432-33
E	87	11006	0228-432-34
E	88	11006	0228-432-35
E	89	11006	0228-432-36
E	90	11006	0228-432-37
E	91	11006	0228-432-38
E	92	11006	0228-432-39
E	93	11006	0228-432-40
F	94	16273	0228-352-03

FILED IN THE OFFICE OF THE SECETARY OF THE FONTANA UNIFIED SCHOOL DISTRICT THIS 16th DAY OF October, 2002.

SECRETARY
FONTANA UNIFIED SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF ANNEXATION NO. 1 TO COMMUNITY FACILITIES DISTRICT NO. 01-1, FONTANA UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION AT A REGULAR MEETING THEREOF, HELD ON THE 20th DAY OF March, 2002, BY ITS RESOLUTION NO. 03-55. THIS BOUNDARY MAP AMENDS THE BOUNDARY MAP FOR COMMUNITY FACILITIES DISTRICT NO. 01-1, FONTANA UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, PRIOR RECORDED BOOK 74, PAGE 89-92 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, ON 08/14/02, IN THE OFFICE OF THE COUNTY RECORDER FOR THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA.

SECRETARY
FONTANA UNIFIED SCHOOL DISTRICT

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

2002-0553347
FILED REQUEST OF
Fontana Unified School Dist
ON Oct. 17, 2002
AT 11:23 a.m. IN
BOOK 74 PAGES 93 TO 95
OF Assessment Maps
SAN BERNARDINO COUNTY RECORDER
FEE $11.00

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

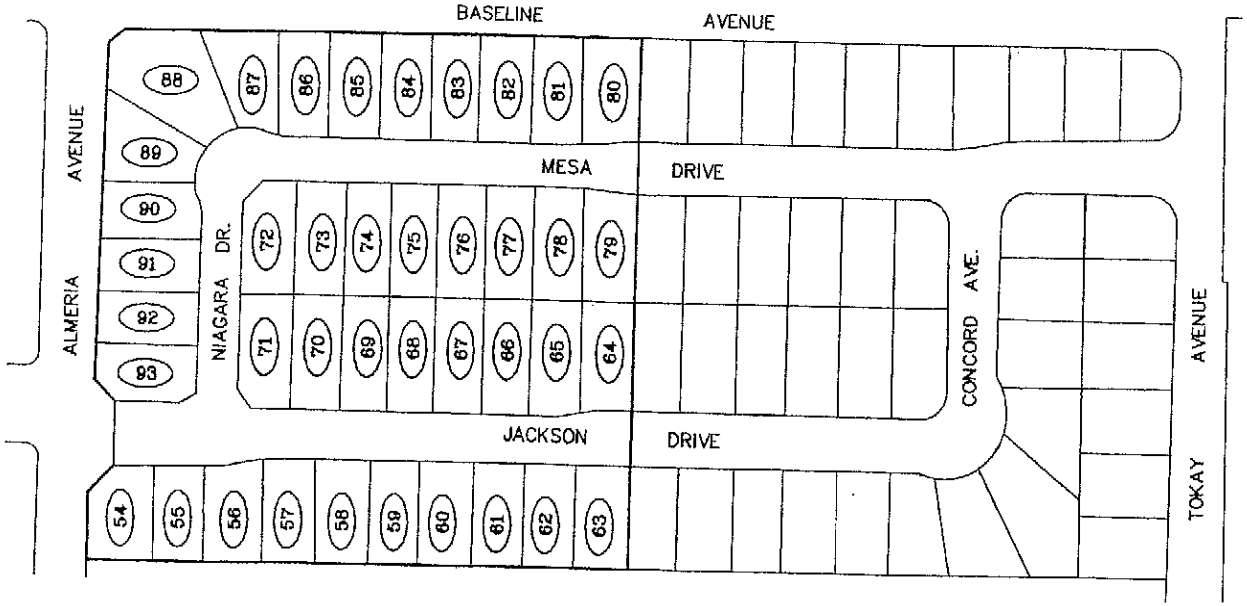
Special District Financing & Administration
333 South Juniper Street, Suite 208
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

(02-012) JUNE 2002

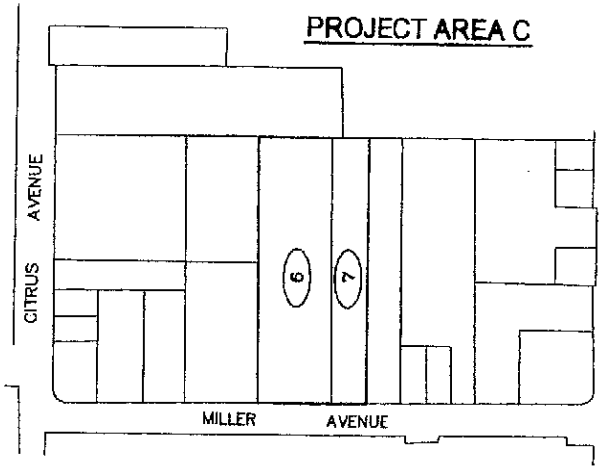
ANNEXATION MAP NO. 1
OF
COMMUNITY FACILITIES DISTRICT NO. 01-1

FONTANA UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

PROJECT AREA E



PROJECT AREA C



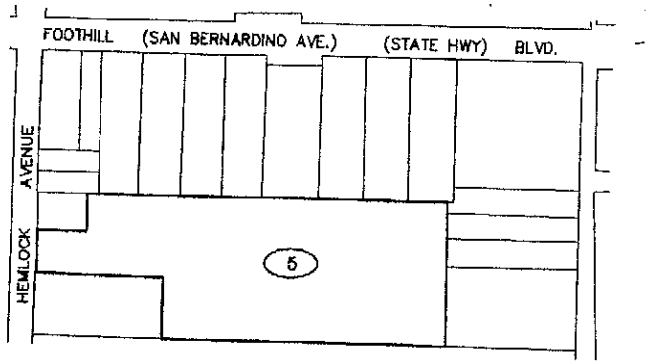
100 0 100 200 400
Scale 1" = 100'

LEGEND

CFD BOUNDARY

(1) MAP REFERENCE NO.

PROJECT AREA B



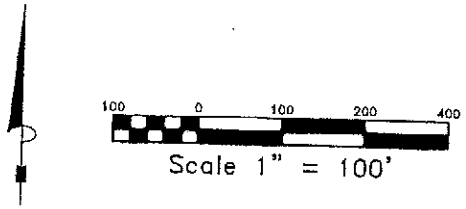
200 0 200 400 800
Scale 1" = 200'

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

(02-012) JUNE 2002

ANNEXATION MAP NO. 1
OF
COMMUNITY FACILITIES DISTRICT NO. 01-1

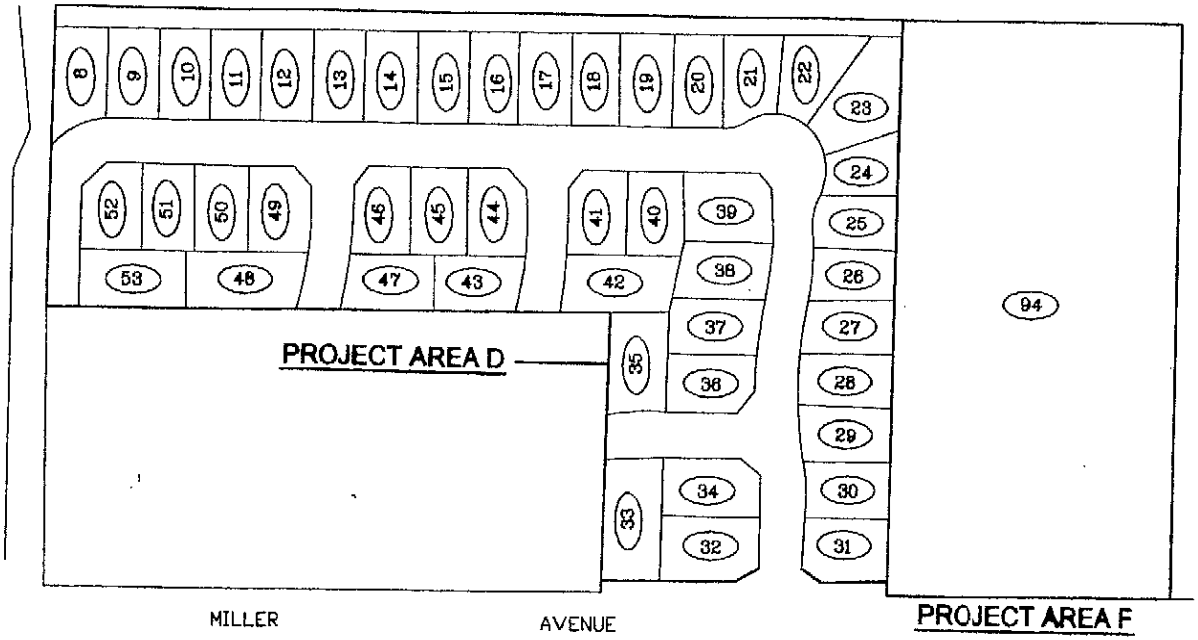
FONTANA UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

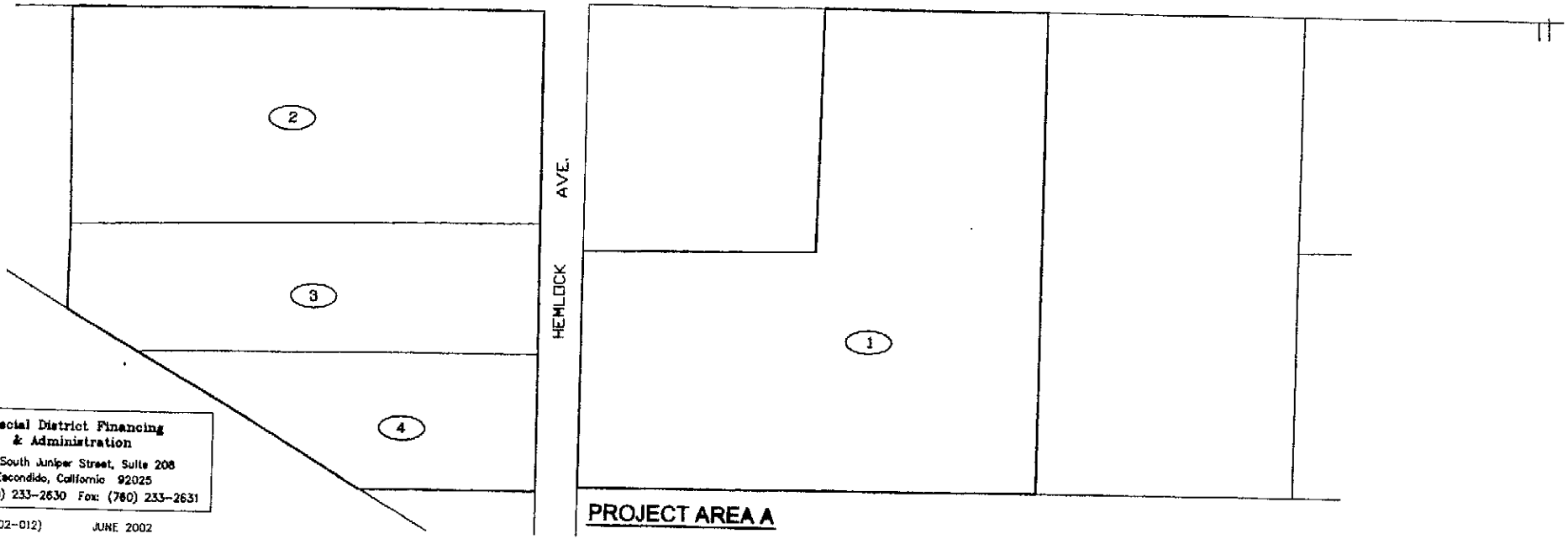


LEGEND

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

(02-012) JUNE 2002

Exhibit C

Assessor's Parcel Maps

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

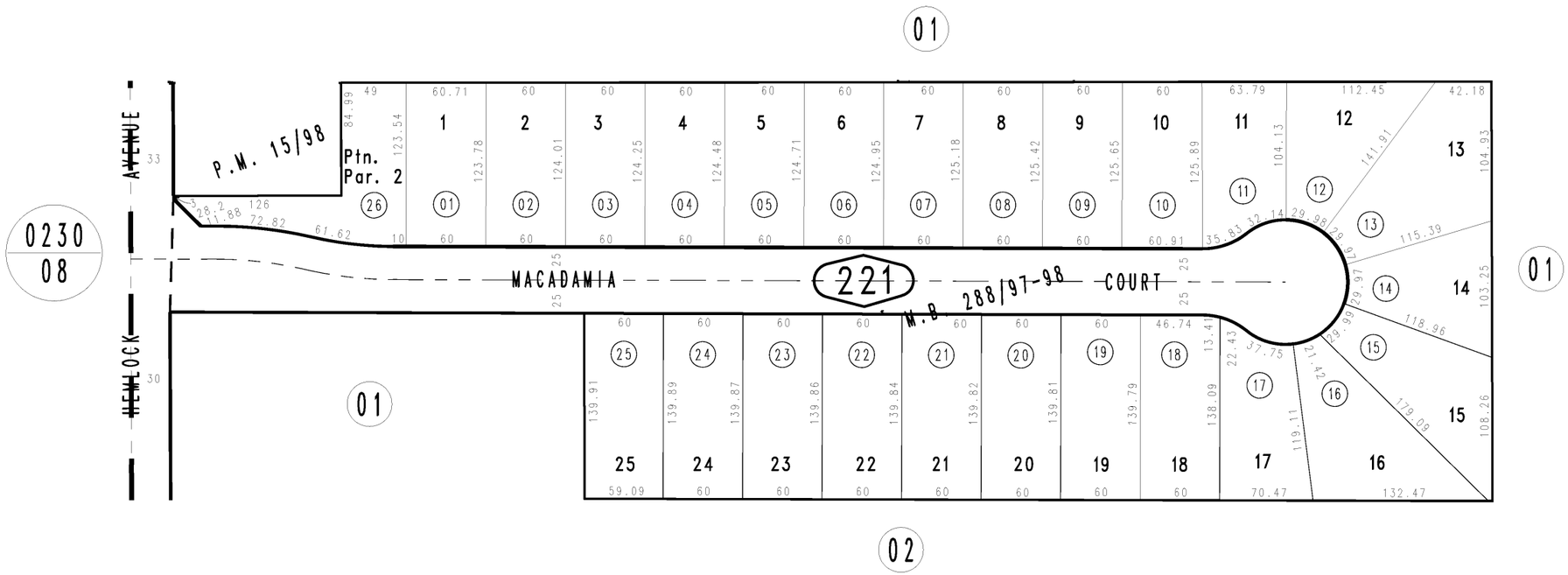
Assessor

Tract No. 16218, M.B. 288/97-98

Fontana Unified
Tax Rate Area
74032

0232- 22

1"=100'



February 2004

Ptn. Parcel Map No. 1747, P.M. 15/88

Ptn. N.E.1/4, Sec.11
T.1S.,R.6W.

Assessor's Map
Book 0232 Page 22
San Bernardino County

REVISED

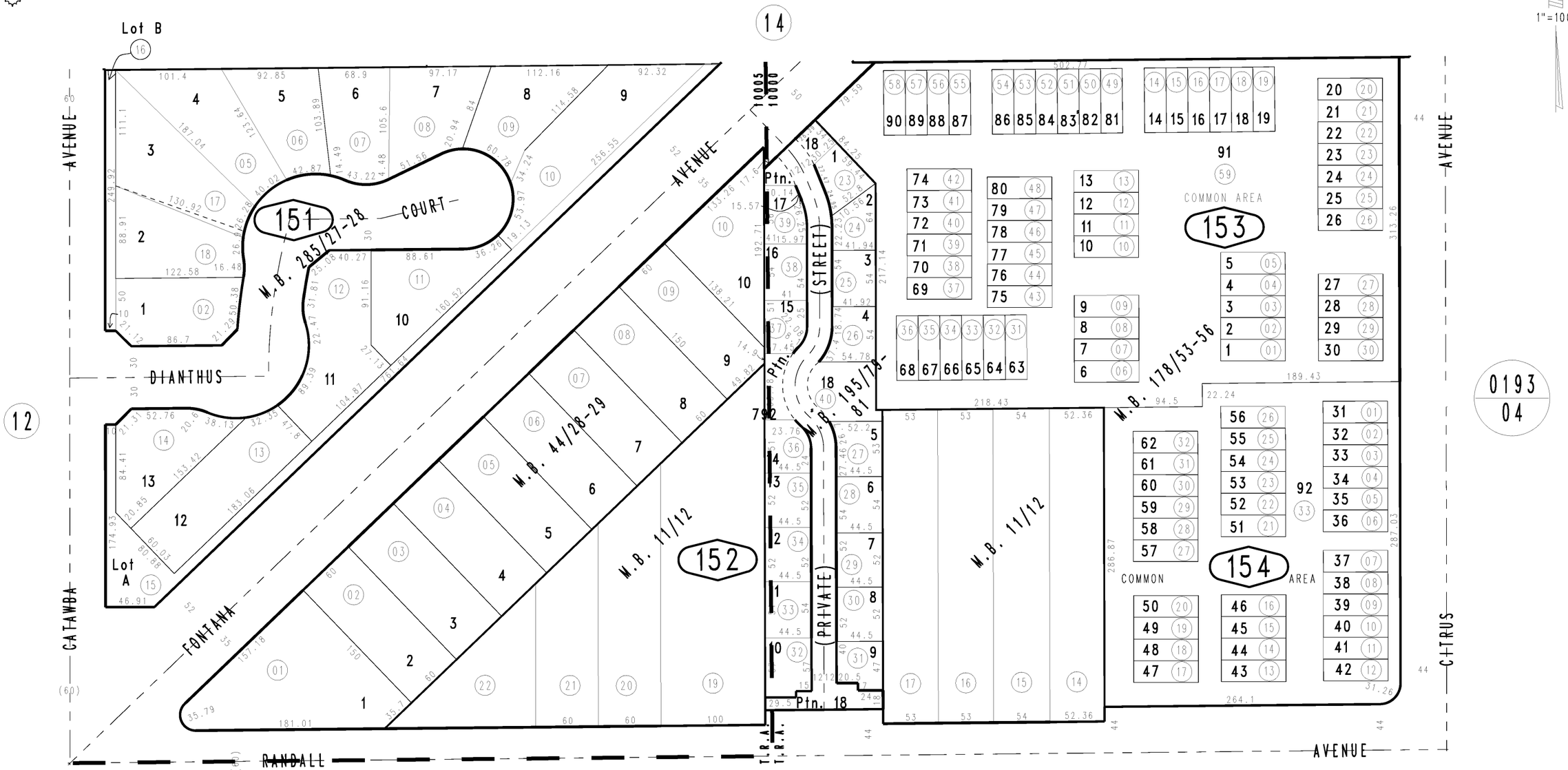
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Ptn. Semi-Tropic Land & Water Co. Sub., S.B.L. M.B. 11/12

City of Fontana
Tax Rate Area
10000 10005

0233- 15

1"=100'



Tract No. 16027, M.B. 285/27-28
Tract No. 12844, M.B. 195/79-81
Tract No. 10799, M.B. 156/62-65, Amending Map, M.B. 178/53-56
Tract No. 3315, M.B. 44/28-29

February 2004

Ptn. N.E.1/4, Sec.13
T.1S.,R.6W.

Assessor's Map
Book 0233 Page 15
San Bernardino County

REVISED

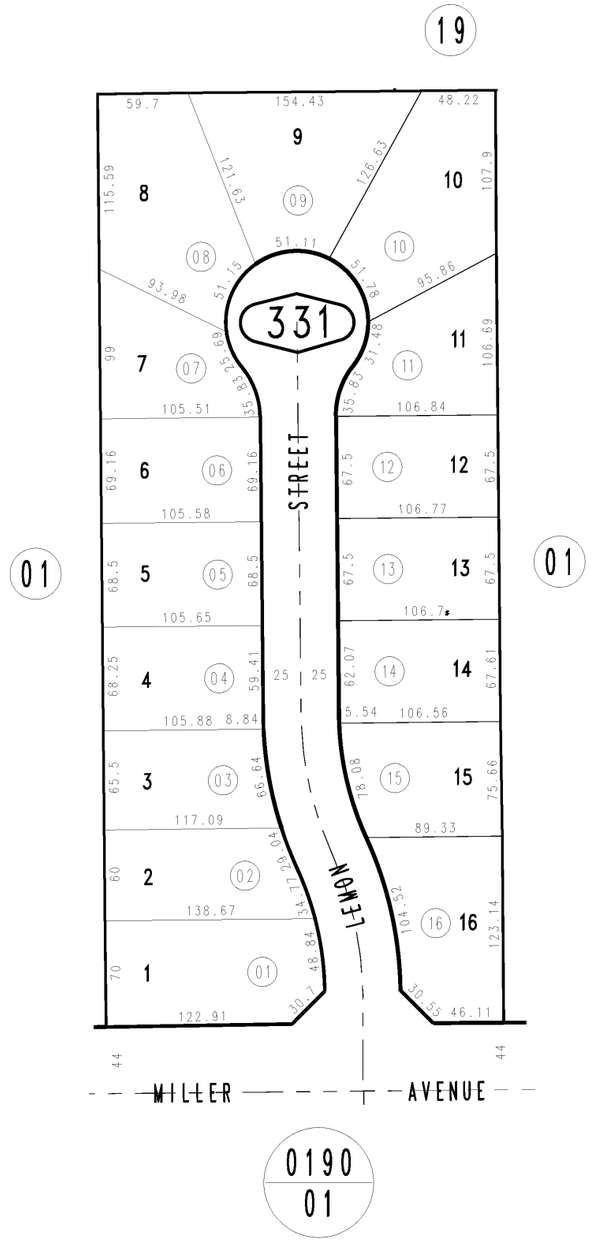
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Tract No. 16182
M.B. 286/50-52

City of Fontana
Tax Rate Area
10000

0241 - 33

1"=100'



January 2004

Ptn. N.W.1/4, Sec.6
T.1S.,R.5W.

Assessor's Map
Book 0241 Page 33
San Bernardino County

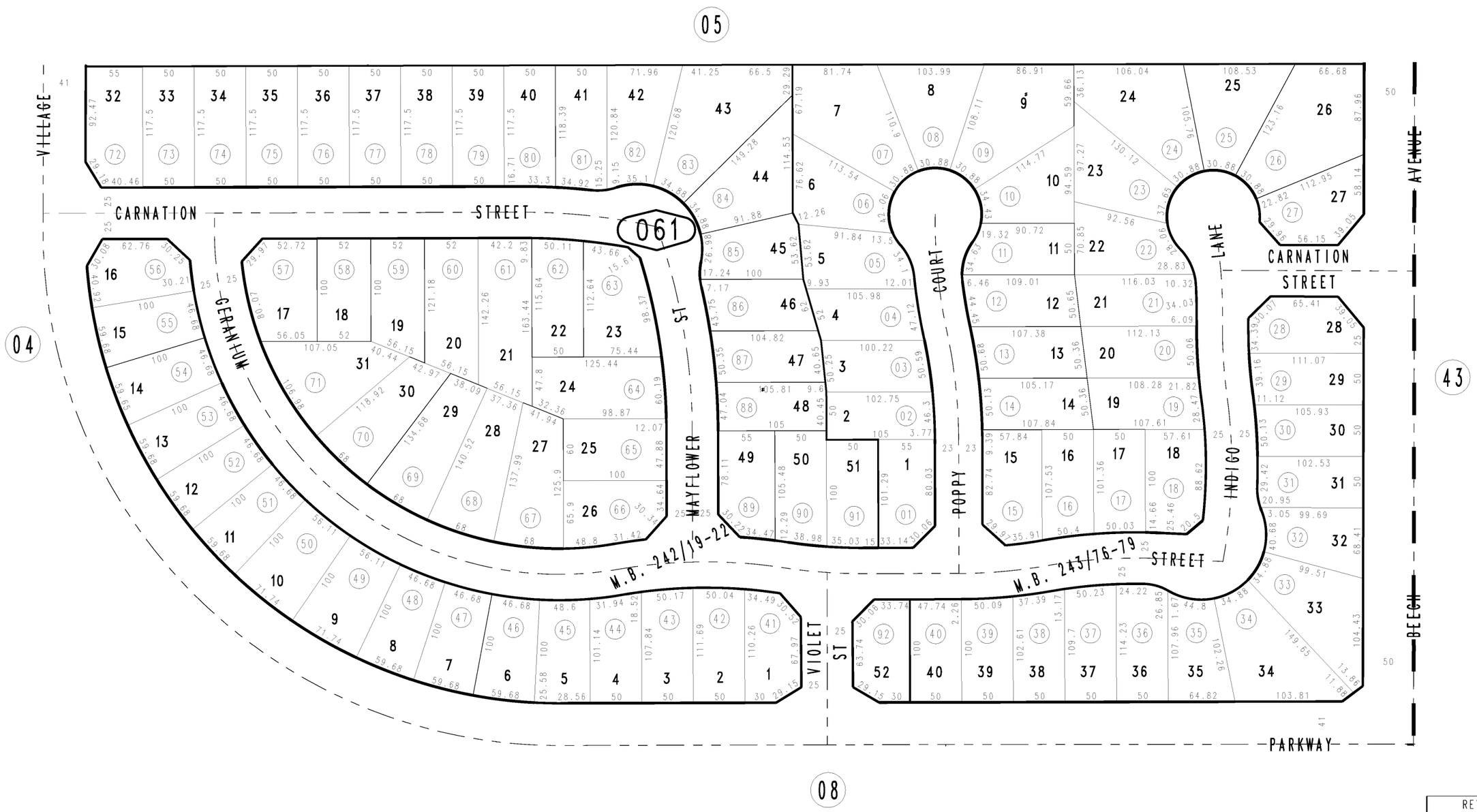
REVISED

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

Tract No. 13929
M.B. 243/76-79

City of Fontana
Tax Rate Area
10111

1110 - 06



REVISED
03/05/09 GL

Tract No. 13929-1, M.B. 242/19-22

January 2004

Ptn. N.E.1/4, Sec. 2
T.1S., R.6W.

Assessor's Map
Book 1110 Page 06
San Bernardino County

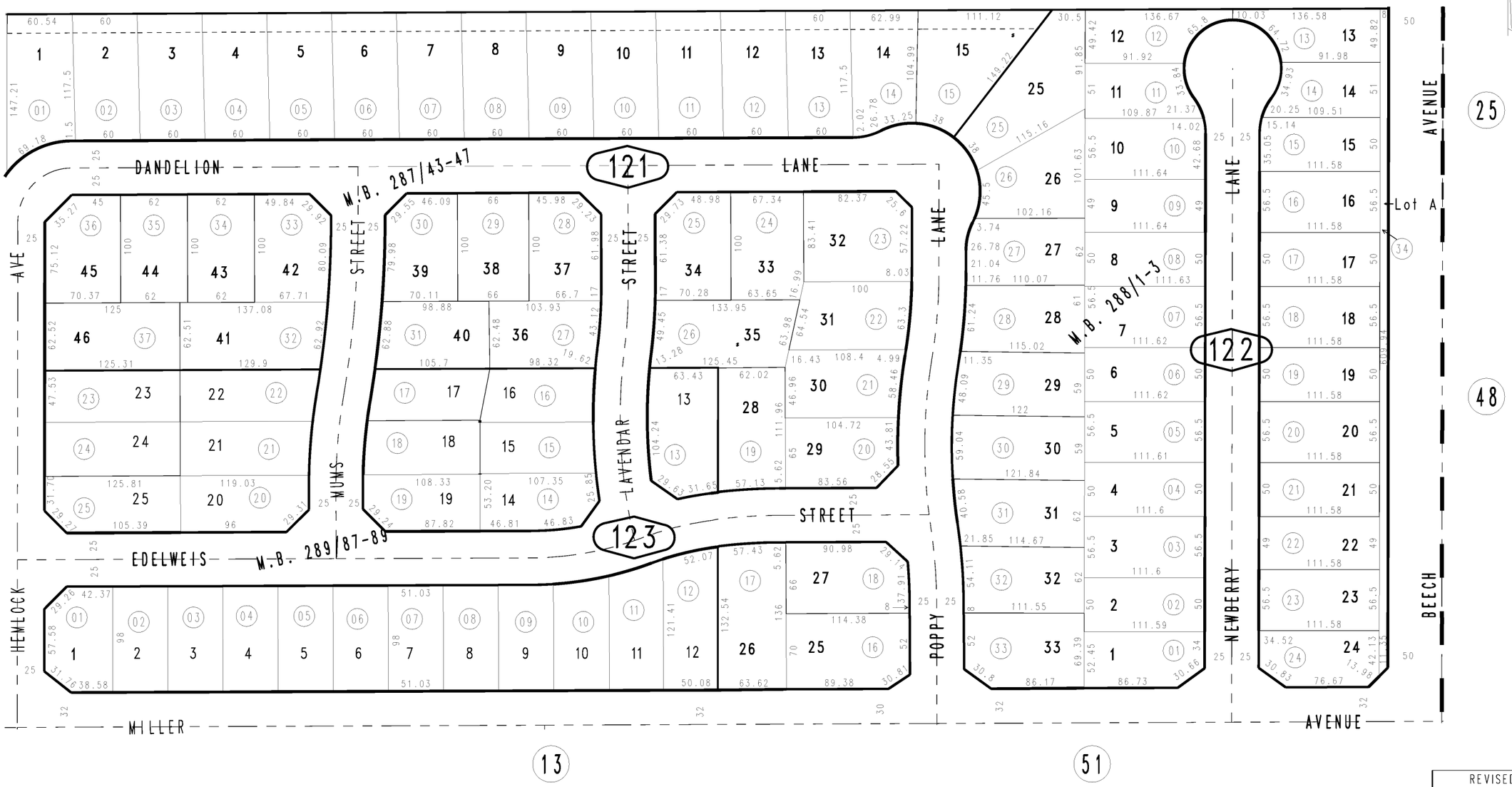
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Ptn. Tract No. 13926, M.B. 246/20-23
Amended Map, M.B. 287/43-47

City of Fontana
Tax Rate Area
10059

1110 - 12

1"=100'



Tract No. 16352, M.B. 289/87-89
Tract No. 16273, M.B. 288/1-3

January 2004

Ptn. N.E.1/4, Sec. 2
T.1S., R.6W.

Assessor's Map
Book 1110 Page 12
San Bernardino County

REVISED
06/28/17 KC-MC

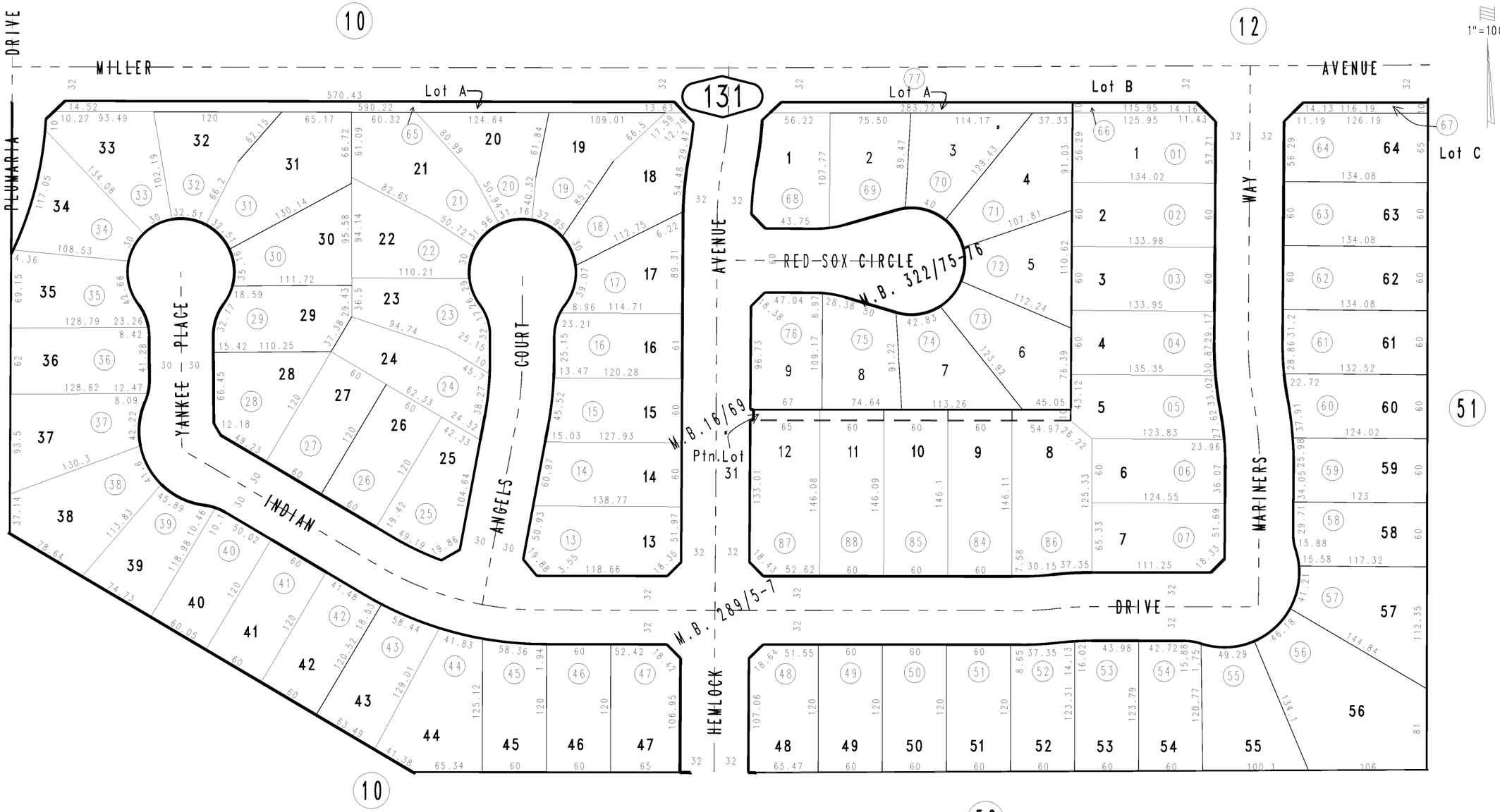
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Tract No. 16216
M.B. 289/5-7

City of Fontana
Tax Rate Area
10059

1110 - 13

1"=100'



Tract No. 16458, M.B. 322/75-76
Ptn. Arrowhead Vineyard, Tract No. 1, M.B. 16/69

January 2004

Ptn. S.E.1/4 Sec.2
T.1S.,R.6W.

Assessor's Map
Book 1110 Page 13
San Bernardino County

REVISED
06/28/17 KC

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

Ptn. Tract No. 15964, M. B. 284/44-47

City of Fontana
Tax Rate Area
10041

1110 - 18

0228 / 94

0228 / 12

1"=100'

BASELINE ROAD

AVENUE

Lot A (57)

JOLIET COURT

M.B. 293/66-67

SULTANA AVENUE

OLYMPIA AVENUE

M.B. 284/44-47

JUNEAU LANE

LANSING WAY

ORLANDO DRIVE

JACKSON DRIVE

M.B. 284/48-51

TUCSON LANE

AVENUE

181

182

17

19

20

05

19

Ptn. Tract No. 15964-1, M.B. 284/48-51
Ptn. Etiwanda Vineyards, M.B. 17/29

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

Assessor's Map
Book 1110 Page 18
San Bernardino County

REVISED
03/12/07 GL

January 2004

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

Ptn. Tract No. 15964, M. B. 284/44-47

City of Fontana
Tax Rate Area
10041

1110 - 19

1"=100'

Ptn. Tract No. 15964-1, M.B. 284/48-51

January 2004

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

Assessor's Map
Book 1110 Page 19
San Bernardino County

REVISED

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

Tract No. 10917
M.B. 169/92-93

City of Fontana
Tax Rate Area
10130,10133

1110 - 22

1"=100'

0228/63

0228/24

20

24

23

221

222

BASELINE AVENUE

ALMERIA AVENUE

NIAGARA DRIVE

MESA DRIVE

JACKSON DRIVE

CONCORD AVENUE

TOKAY AVENUE

M.B. 285/98-101

M.B. 169/92-93

T.R.A. 10130

T.R.A. 10133

Tract No. 11006, M.B. 173/47-50, Amended M.B. 285/98-101

January 2004

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

Assessor's Map
Book 1110 Page 22
San Bernardino County

REVISED
10/30/12 BK-MC
01/20/15 KC

Exhibit D

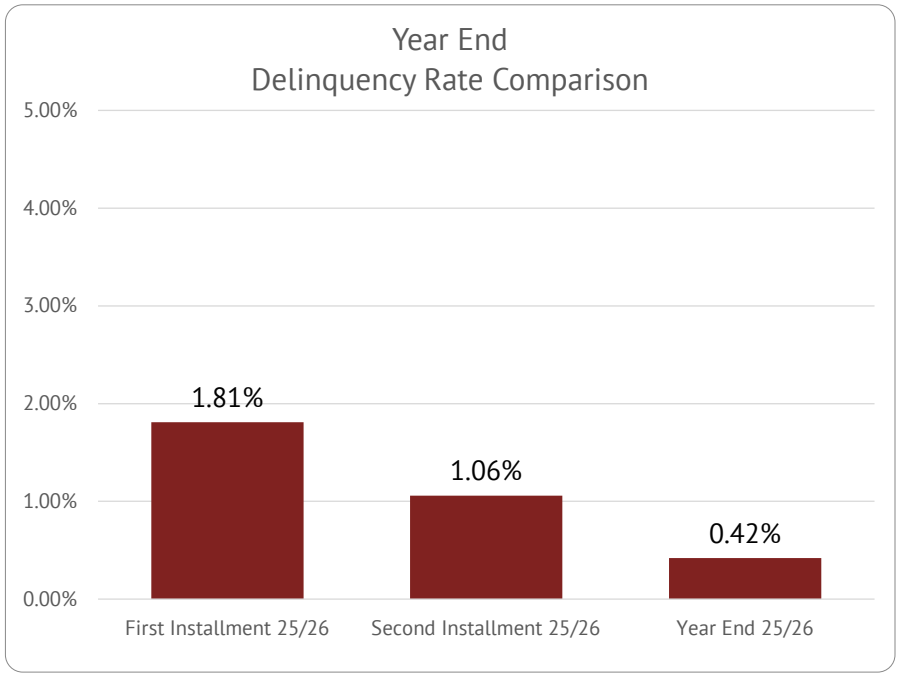
Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report
Year End Report for Fiscal Year 2025/2026
Fontana Unified School District Community Facilities District No. 01-1

Summary

Year End

Total Taxes Due June 30, 2026	**$470,597.30**
Amount Paid	**$468,618.20**
Amount Remaining to be Collected	**$1,979.10**
Number of Parcels Delinquent	**3**
Delinquency Rate	**0.42%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**N/A**
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	**N/A**
Aggregate Delinquency Rate	**N/A**

Parcels Qualifying for Foreclosure

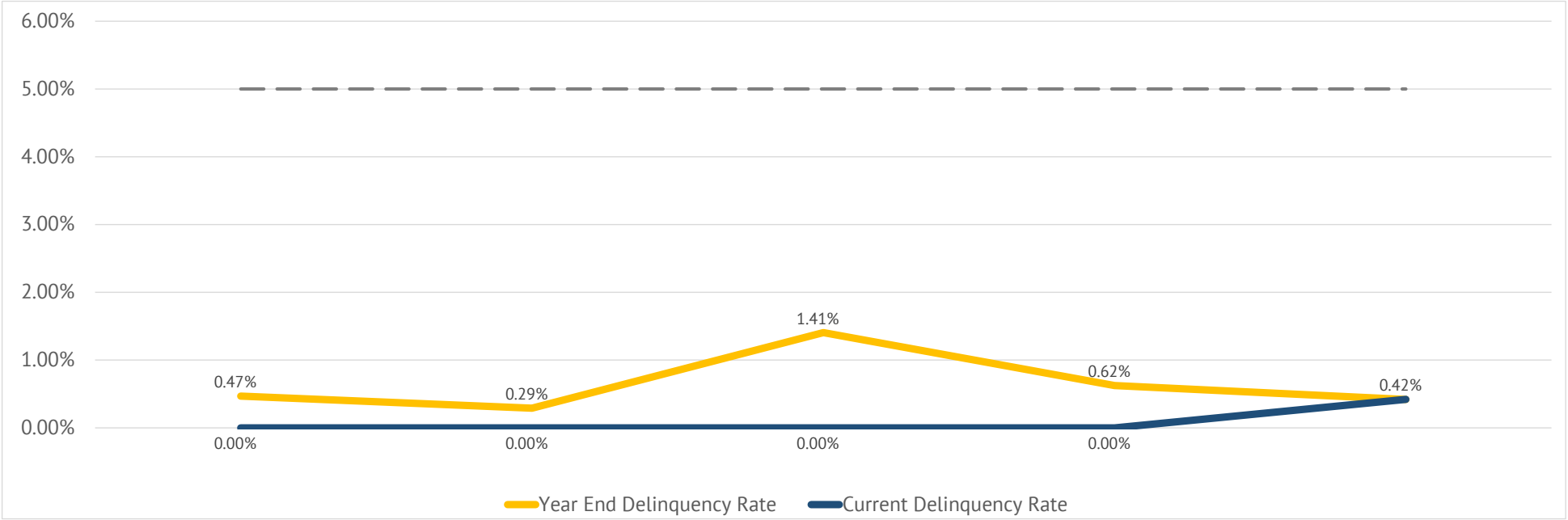
Parcels Exceeding Individual Foreclosure Threshold	**N/A**
Parcels Exceeding CFD Aggregate	**0**

Fixed Charge Special Assessment Delinquency Report
Year End Report for Fiscal Year 2025/2026
Fontana Unified School District Community Facilities District No. 01-1

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$470,465.00	4	$468,263.00	$2,202.00	0.47%	$0.00	0.00%
2022/2023	470,465.00	2	469,099.00	1,366.00	0.29%	0.00	0.00%
2023/2024	470,465.00	9	463,851.50	6,613.50	1.41%	0.00	0.00%
2024/2025	470,465.00	4	467,533.00	2,932.00	0.62%	0.00	0.00%
2025/2026	470,597.30	3	468,618.20	1,979.10	0.42%	1,979.10	0.42%

Historical Delinquency Rate



Fixed Charge Special Assessment Delinquency Report
Year End Report for Fiscal Year 2025/2026
Fontana Unified School District Community Facilities District No. 01-1

Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
1110-061-28-0000	7441 Indigo Lane Llc	P O Box 2251, Rancho Cucamonga Ca 91729	2025	$946.30	$0.00	$946.30
1110-221-06-0000	Roman Family Living Trust	15855 Jackson Dr, Fontana Ca 92336	2025	$965.30	$482.65	$482.65
1110-221-13-0000	Roman Family Living Trust	15855 Jackson Dr, Fontana Ca 92336	2025	$1,100.30	$550.15	$550.15

Exhibit E

Special Tax Roll for Fiscal Year 2026/2027

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0232-221-01-0000	$946.00
0232-221-02-0000	$893.00
0232-221-03-0000	$946.00
0232-221-04-0000	$735.00
0232-221-05-0000	$946.00
0232-221-06-0000	$893.00
0232-221-07-0000	$946.00
0232-221-08-0000	$735.00
0232-221-09-0000	$946.00
0232-221-10-0000	$893.00
0232-221-11-0000	$946.00
0232-221-12-0000	$735.00
0232-221-13-0000	$893.00
0232-221-14-0000	$946.00
0232-221-15-0000	$893.00
0232-221-16-0000	$946.00
0232-221-17-0000	$893.00
0232-221-18-0000	$946.00
0232-221-19-0000	$893.00
0232-221-20-0000	$946.00
0232-221-21-0000	$946.00
0232-221-22-0000	$946.00
0232-221-23-0000	$893.00
0232-221-24-0000	$946.00
0232-221-25-0000	$893.00
0233-151-02-0000	$749.00
0233-151-05-0000	$749.00
0233-151-06-0000	$749.00
0233-151-07-0000	$749.00
0233-151-08-0000	$749.00
0233-151-09-0000	$749.00
0233-151-10-0000	$749.00
0233-151-11-0000	$749.00
0233-151-12-0000	$749.00
0233-151-13-0000	$749.00
0233-151-14-0000	$749.00
0233-151-17-0000	$749.00
0233-151-18-0000	$749.00
0241-331-01-0000	$965.00
0241-331-02-0000	$965.00
0241-331-03-0000	$965.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
0241-331-04-0000	$965.00
0241-331-05-0000	$965.00
0241-331-06-0000	$965.00
0241-331-07-0000	$965.00
0241-331-08-0000	$965.00
0241-331-09-0000	$965.00
0241-331-10-0000	$965.00
0241-331-11-0000	$965.00
0241-331-12-0000	$965.00
0241-331-13-0000	$965.00
0241-331-14-0000	$965.00
0241-331-15-0000	$965.00
1110-061-01-0000	$1,078.00
1110-061-02-0000	$946.00
1110-061-03-0000	$1,078.00
1110-061-04-0000	$946.00
1110-061-05-0000	$1,078.00
1110-061-06-0000	$1,078.00
1110-061-07-0000	$946.00
1110-061-08-0000	$1,078.00
1110-061-09-0000	$946.00
1110-061-10-0000	$1,078.00
1110-061-11-0000	$1,078.00
1110-061-12-0000	$946.00
1110-061-13-0000	$1,078.00
1110-061-14-0000	$946.00
1110-061-15-0000	$946.00
1110-061-16-0000	$1,078.00
1110-061-17-0000	$1,078.00
1110-061-18-0000	$1,078.00
1110-061-19-0000	$946.00
1110-061-20-0000	$1,078.00
1110-061-21-0000	$946.00
1110-061-22-0000	$1,078.00
1110-061-23-0000	$1,078.00
1110-061-24-0000	$1,100.00
1110-061-25-0000	$946.00
1110-061-26-0000	$1,078.00
1110-061-27-0000	$1,078.00
1110-061-28-0000	$946.00
1110-061-29-0000	$1,078.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-061-30-0000	$946.00
1110-061-31-0000	$946.00
1110-061-32-0000	$1,078.00
1110-061-33-0000	$946.00
1110-061-34-0000	$1,078.00
1110-061-35-0000	$1,078.00
1110-061-36-0000	$946.00
1110-061-37-0000	$946.00
1110-061-38-0000	$1,078.00
1110-061-39-0000	$946.00
1110-061-40-0000	$1,078.00
1110-121-01-0000	$1,100.00
1110-121-02-0000	$965.00
1110-121-03-0000	$1,100.00
1110-121-04-0000	$965.00
1110-121-05-0000	$1,100.00
1110-121-06-0000	$1,100.00
1110-121-07-0000	$1,100.00
1110-121-08-0000	$965.00
1110-121-09-0000	$1,100.00
1110-121-10-0000	$1,100.00
1110-121-11-0000	$965.00
1110-121-12-0000	$1,100.00
1110-121-13-0000	$1,100.00
1110-121-14-0000	$965.00
1110-121-15-0000	$1,100.00
1110-121-16-0000	$965.00
1110-121-17-0000	$965.00
1110-121-18-0000	$1,100.00
1110-121-19-0000	$1,100.00
1110-121-20-0000	$965.00
1110-121-21-0000	$965.00
1110-121-22-0000	$1,100.00
1110-121-23-0000	$1,100.00
1110-121-24-0000	$1,100.00
1110-121-25-0000	$965.00
1110-121-26-0000	$965.00
1110-121-27-0000	$1,100.00
1110-121-28-0000	$1,100.00
1110-121-29-0000	$0.00
1110-121-30-0000	$965.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-121-31-0000	$1,100.00
1110-121-32-0000	$965.00
1110-121-33-0000	$1,100.00
1110-121-34-0000	$1,100.00
1110-121-35-0000	$1,100.00
1110-121-36-0000	$1,100.00
1110-121-37-0000	$1,100.00
1110-122-01-0000	$1,100.00
1110-122-02-0000	$965.00
1110-122-03-0000	$965.00
1110-122-04-0000	$965.00
1110-122-05-0000	$1,100.00
1110-122-06-0000	$965.00
1110-122-07-0000	$1,100.00
1110-122-08-0000	$965.00
1110-122-09-0000	$1,100.00
1110-122-10-0000	$965.00
1110-122-11-0000	$1,100.00
1110-122-12-0000	$1,100.00
1110-122-13-0000	$1,100.00
1110-122-14-0000	$965.00
1110-122-15-0000	$965.00
1110-122-16-0000	$965.00
1110-122-17-0000	$965.00
1110-122-18-0000	$1,100.00
1110-122-19-0000	$965.00
1110-122-20-0000	$1,100.00
1110-122-21-0000	$965.00
1110-122-22-0000	$1,100.00
1110-122-23-0000	$965.00
1110-122-24-0000	$1,100.00
1110-122-25-0000	$965.00
1110-122-26-0000	$1,100.00
1110-122-27-0000	$965.00
1110-122-28-0000	$1,100.00
1110-122-29-0000	$1,100.00
1110-122-30-0000	$965.00
1110-122-31-0000	$1,100.00
1110-122-32-0000	$1,100.00
1110-122-33-0000	$1,100.00
1110-131-01-0000	$928.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-131-02-0000	$1,202.00
1110-131-03-0000	$984.00
1110-131-04-0000	$1,202.00
1110-131-05-0000	$847.00
1110-131-06-0000	$1,202.00
1110-131-07-0000	$1,121.00
1110-131-13-0000	$911.00
1110-131-14-0000	$1,179.00
1110-131-15-0000	$911.00
1110-131-16-0000	$1,100.00
1110-131-17-0000	$965.00
1110-131-18-0000	$911.00
1110-131-19-0000	$1,100.00
1110-131-20-0000	$965.00
1110-131-21-0000	$1,100.00
1110-131-22-0000	$1,179.00
1110-131-23-0000	$965.00
1110-131-24-0000	$1,179.00
1110-131-25-0000	$831.00
1110-131-26-0000	$1,179.00
1110-131-27-0000	$1,100.00
1110-131-28-0000	$965.00
1110-131-29-0000	$911.00
1110-131-30-0000	$965.00
1110-131-31-0000	$1,100.00
1110-131-32-0000	$965.00
1110-131-33-0000	$1,179.00
1110-131-34-0000	$911.00
1110-131-35-0000	$1,179.00
1110-131-36-0000	$831.00
1110-131-37-0000	$1,100.00
1110-131-38-0000	$1,179.00
1110-131-39-0000	$831.00
1110-131-40-0000	$965.00
1110-131-41-0000	$1,100.00
1110-131-42-0000	$965.00
1110-131-43-0000	$1,100.00
1110-131-44-0000	$1,179.00
1110-131-45-0000	$911.00
1110-131-46-0000	$965.00
1110-131-47-0000	$1,100.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-131-48-0000	$911.00
1110-131-49-0000	$1,179.00
1110-131-50-0000	$1,100.00
1110-131-51-0000	$965.00
1110-131-52-0000	$1,179.00
1110-131-53-0000	$1,100.00
1110-131-54-0000	$1,179.00
1110-131-55-0000	$911.00
1110-131-56-0000	$1,202.00
1110-131-57-0000	$1,121.00
1110-131-58-0000	$1,202.00
1110-131-59-0000	$984.00
1110-131-60-0000	$1,202.00
1110-131-61-0000	$1,121.00
1110-131-62-0000	$1,202.00
1110-131-63-0000	$984.00
1110-131-64-0000	$1,121.00
1110-131-84-0000	$1,100.00
1110-131-85-0000	$1,179.00
1110-131-86-0000	$965.00
1110-131-87-0000	$1,100.00
1110-131-88-0000	$965.00
1110-181-01-0000	$1,179.00
1110-181-02-0000	$1,179.00
1110-181-03-0000	$965.00
1110-181-04-0000	$1,179.00
1110-181-05-0000	$1,179.00
1110-181-06-0000	$1,179.00
1110-181-07-0000	$1,179.00
1110-181-08-0000	$1,179.00
1110-181-09-0000	$1,179.00
1110-181-10-0000	$1,179.00
1110-181-11-0000	$1,179.00
1110-181-12-0000	$965.00
1110-181-13-0000	$1,179.00
1110-181-14-0000	$1,179.00
1110-181-15-0000	$1,179.00
1110-181-16-0000	$1,179.00
1110-181-17-0000	$1,179.00
1110-181-18-0000	$1,179.00
1110-181-19-0000	$1,179.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-181-20-0000	$1,179.00
1110-181-21-0000	$1,202.00
1110-181-22-0000	$1,202.00
1110-181-23-0000	$1,202.00
1110-181-24-0000	$1,202.00
1110-181-25-0000	$984.00
1110-181-26-0000	$1,202.00
1110-181-27-0000	$1,202.00
1110-181-28-0000	$1,202.00
1110-181-29-0000	$1,202.00
1110-181-30-0000	$1,202.00
1110-181-31-0000	$1,202.00
1110-181-32-0000	$984.00
1110-182-01-0000	$1,179.00
1110-182-02-0000	$965.00
1110-182-03-0000	$1,179.00
1110-182-04-0000	$1,179.00
1110-182-05-0000	$1,179.00
1110-182-06-0000	$1,179.00
1110-182-07-0000	$1,179.00
1110-182-08-0000	$1,179.00
1110-182-09-0000	$1,179.00
1110-182-10-0000	$1,202.00
1110-182-11-0000	$1,202.00
1110-182-12-0000	$1,202.00
1110-182-13-0000	$1,202.00
1110-182-14-0000	$1,202.00
1110-182-15-0000	$1,202.00
1110-182-16-0000	$965.00
1110-182-17-0000	$1,179.00
1110-182-18-0000	$1,179.00
1110-182-19-0000	$1,179.00
1110-182-20-0000	$984.00
1110-191-01-0000	$1,179.00
1110-191-02-0000	$965.00
1110-191-03-0000	$1,179.00
1110-191-04-0000	$1,179.00
1110-191-05-0000	$1,179.00
1110-191-06-0000	$965.00
1110-191-07-0000	$1,179.00
1110-191-08-0000	$1,179.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-191-09-0000	$1,179.00
1110-191-10-0000	$1,179.00
1110-191-11-0000	$1,179.00
1110-191-12-0000	$965.00
1110-191-13-0000	$1,179.00
1110-191-14-0000	$1,179.00
1110-191-15-0000	$1,179.00
1110-191-16-0000	$1,179.00
1110-191-17-0000	$1,179.00
1110-191-18-0000	$1,179.00
1110-191-19-0000	$1,179.00
1110-191-20-0000	$1,179.00
1110-191-21-0000	$1,179.00
1110-191-22-0000	$965.00
1110-191-23-0000	$1,179.00
1110-191-24-0000	$1,179.00
1110-191-25-0000	$1,179.00
1110-191-26-0000	$1,179.00
1110-191-27-0000	$1,179.00
1110-191-28-0000	$1,179.00
1110-191-29-0000	$1,179.00
1110-191-30-0000	$1,179.00
1110-191-31-0000	$965.00
1110-191-32-0000	$1,179.00
1110-191-33-0000	$1,179.00
1110-191-34-0000	$1,179.00
1110-191-35-0000	$965.00
1110-191-36-0000	$1,179.00
1110-191-37-0000	$1,179.00
1110-191-38-0000	$1,179.00
1110-191-39-0000	$1,179.00
1110-191-40-0000	$965.00
1110-191-41-0000	$1,202.00
1110-191-42-0000	$1,202.00
1110-191-43-0000	$984.00
1110-191-44-0000	$1,202.00
1110-191-45-0000	$984.00
1110-191-46-0000	$1,202.00
1110-191-47-0000	$1,202.00
1110-191-48-0000	$1,202.00
1110-191-49-0000	$1,202.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-191-50-0000	$1,202.00
1110-191-51-0000	$1,202.00
1110-191-52-0000	$965.00
1110-191-53-0000	$1,179.00
1110-191-54-0000	$1,179.00
1110-191-55-0000	$1,179.00
1110-191-56-0000	$1,179.00
1110-191-57-0000	$1,179.00
1110-192-01-0000	$1,179.00
1110-192-02-0000	$1,179.00
1110-192-03-0000	$965.00
1110-192-04-0000	$1,179.00
1110-192-05-0000	$1,179.00
1110-192-06-0000	$1,179.00
1110-192-07-0000	$1,179.00
1110-192-08-0000	$1,179.00
1110-192-09-0000	$965.00
1110-192-10-0000	$1,179.00
1110-192-11-0000	$1,179.00
1110-192-12-0000	$1,179.00
1110-192-13-0000	$1,179.00
1110-192-14-0000	$1,179.00
1110-192-15-0000	$965.00
1110-192-16-0000	$965.00
1110-192-17-0000	$1,179.00
1110-192-18-0000	$1,179.00
1110-192-19-0000	$1,179.00
1110-192-20-0000	$1,179.00
1110-192-21-0000	$1,179.00
1110-192-22-0000	$1,179.00
1110-192-23-0000	$965.00
1110-192-24-0000	$1,179.00
1110-192-25-0000	$1,179.00
1110-192-26-0000	$1,179.00
1110-192-27-0000	$1,179.00
1110-192-28-0000	$1,179.00
1110-192-29-0000	$1,179.00
1110-192-30-0000	$1,179.00
1110-192-31-0000	$965.00
1110-192-32-0000	$1,179.00
1110-192-33-0000	$965.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-192-34-0000	$1,179.00
1110-192-35-0000	$1,179.00
1110-192-36-0000	$1,179.00
1110-192-37-0000	$1,179.00
1110-192-38-0000	$1,179.00
1110-192-39-0000	$965.00
1110-192-40-0000	$1,179.00
1110-192-41-0000	$1,179.00
1110-192-42-0000	$1,179.00
1110-192-43-0000	$1,202.00
1110-192-44-0000	$1,179.00
1110-192-45-0000	$1,179.00
1110-192-46-0000	$1,179.00
1110-192-47-0000	$1,179.00
1110-192-48-0000	$1,179.00
1110-192-49-0000	$1,179.00
1110-192-50-0000	$1,179.00
1110-192-51-0000	$965.00
1110-192-52-0000	$1,202.00
1110-192-53-0000	$1,202.00
1110-192-54-0000	$1,202.00
1110-192-55-0000	$1,202.00
1110-192-56-0000	$1,202.00
1110-192-57-0000	$984.00
1110-192-58-0000	$984.00
1110-192-59-0000	$1,202.00
1110-192-60-0000	$1,202.00
1110-192-61-0000	$1,202.00
1110-192-62-0000	$984.00
1110-192-63-0000	$1,202.00
1110-192-64-0000	$1,202.00
1110-192-65-0000	$1,202.00
1110-192-66-0000	$1,202.00
1110-192-67-0000	$1,202.00
1110-192-68-0000	$984.00
1110-221-01-0000	$0.00
1110-221-02-0000	$965.00
1110-221-03-0000	$1,100.00
1110-221-04-0000	$965.00
1110-221-05-0000	$1,100.00
1110-221-06-0000	$965.00

Fontana Unified School District
Community Facilities District No. 01-1
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
1110-221-07-0000	$965.00
1110-221-08-0000	$1,100.00
1110-221-09-0000	$1,100.00
1110-221-10-0000	$965.00
1110-221-11-0000	$965.00
1110-221-12-0000	$965.00
1110-221-13-0000	$1,100.00
1110-221-14-0000	$1,100.00
1110-221-15-0000	$1,100.00
1110-221-16-0000	$965.00
1110-221-17-0000	$1,100.00
1110-221-18-0000	$965.00
1110-221-19-0000	$965.00
1110-221-20-0000	$1,100.00
1110-221-21-0000	$965.00
1110-221-22-0000	$1,100.00
1110-221-23-0000	$965.00
1110-221-24-0000	$965.00
1110-221-25-0000	$1,100.00
1110-221-26-0000	$965.00
1110-221-27-0000	$965.00
1110-221-28-0000	$1,100.00
1110-221-29-0000	$1,100.00
1110-221-30-0000	$965.00
1110-221-31-0000	$965.00
1110-221-32-0000	$965.00
1110-221-33-0000	$1,100.00
1110-221-34-0000	$1,100.00
1110-221-35-0000	$965.00
1110-221-36-0000	$1,100.00
1110-221-37-0000	$1,100.00
1110-221-38-0000	$965.00
1110-221-39-0000	$1,100.00
1110-221-40-0000	$965.00
Total Parcels	**444**
Total Taxable Parcels	**442**
Total Annual Special Tax	**$470,465.00**