

Sweetwater Union High School District

Funding of and Obligation for School Facilities CFDs 1-6, 8, 9A, 9B, 10-18, 19 IA-1, 19 IA-2 & 20 Utilizing Estimated Actuals for Fiscal Year 2025/26 and Projections for Fiscal Year 2026/27

The enclosed estimates are based on information sourced from
Fiscal Services and Local Agencies:

- Actuals from the inception of each CFD through Fiscal Year 2024/25
 - Estimated Actuals for Fiscal Year 2025/26
 - Projections for Fiscal Year 2026/27
- Revenue projections are based on estimated development from Recommended Special Tax Rates to be Presented for Consideration on July 20, 2026
- Current Development Status and Buildout Projections as of April 1, 2026

June 30, 2026

Sweetwater Union High School District
1130 Fifth Avenue
Chula Vista, CA 91911

SPECIAL DISTRICT FINANCING & ADMINISTRATION

27201 Puerta Real, Suite 260
Mission Viejo, CA 92691
949-282-1077

COMMUNITY FACILITIES DISTRICT NO. 1

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer: Eastlake Development Company (PA12 became CFD 19 IA-1 in 2017)
 Length of the Special Tax on Developed Property: 25 years (Special Taxes placed onto Property Tax Bill)
 Definition of Developed Property: Building permit issued before March 1st of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026) 9,482 (Reduction of 72 MFA DU as OTC housing)
 Projected Unpermitted Dwelling Units (as of April 1, 2026) 3 (PA 12: removed and created CFD 19 IA-1 in 2017)
 Total Estimated Dwelling Units at Buildout 9,485

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	6,190	SFD	716	1,538	2,253
From Current Developed Dwelling Units	3,142	SFA	275	512	787
From Current Developed Dwelling Units	150	MFA	11	22	33
From Projected Dwelling Units	3	SFD	0	1	1
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	9,485		1,002	2,073	3,075

Seats Funded to 6/30/2026*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	844
HS #11 - Otay Ranch High School	392
HS #12 - San Ysidro High School	315
HS #13 - Olympian High School	484
HS #14 - Not Yet Built	11
Total*:	2,046

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	487
MS #11 - Eastlake Middle School	420
MS #12 - Not Yet Built School	57
Total*:	963

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	38	27	66

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$7,196,280	\$6,185,854	\$13,382,134

COMMUNITY FACILITIES DISTRICT NO. 1

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	1,002	2,073	
Capital Projects to Extend the Useful Life Obligation			\$278,160,584
Obligation per Dwelling Unit			\$29,326

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026

From Inception through Fiscal Year 2014/15	\$2,085,837
Actuals Fiscal Year 2015/16	\$650,759
Actuals Fiscal Year 2016/17	\$572,570
Actuals Fiscal Year 2017/18	\$865,755
Actuals Fiscal Year 2018/19	\$588,421
Actuals Fiscal Year 2019/20	\$1,438,561
Actuals Fiscal Year 2020/21	\$802,374
Actuals Fiscal Year 2021/22	\$5,398,992
Actuals Fiscal Year 2022/23	\$1,044,451
Actuals Fiscal Year 2023/24	\$5,629,712

Bonita Vista HS: Building & Site Improvements	102,551
East Hills Academy: Student Services Building	23,808
East Hills Academy: Security Cameras	22,641
Eastlake HS: Painting & Flooring Replacement	972,735
Eastlake HS: Library Rehabilitation	5,362,305
Eastlake HS: Theater Stage Floor Project	10,158
Eastlake HS: Security Cameras	73,767
Otay Ranch HS: Perimeter Fence & Marquee Rehab	14,902
Otay Ranch HS: Gym Floor Refurbishment	544
Otay Ranch HS: Asphalt and Concrete Project	1,480
Otay Ranch HS: Security Cameras	1,317
Otay Ranch HS: HVAC Controls Refurbishment	4,544
Olympian HS: Tennis Court Rehabilitation	9,197
Olympian HS: Security Cameras	5,035
San Ysidro HS: HVAC Controls Refurbishment Project	2,454
San Ysidro HS: Baseball Batting Cage	358
San Ysidro HS: Security Cameras	587
San Ysidro HS: Window Shades and Blinds Refurbishment	147
Actuals Fiscal Year 2024/25	\$6,608,530

COMMUNITY FACILITIES DISTRICT NO. 1

DETERMINATION AND FUNDING OF THE OBLIGATION

Bonita Vista HS: Building & Site Improvements	135,556
Bonita Vista HS: Roofing & HVAC Assessment	237
East Hills Academy: Student Services Building	468,388
East Hills Academy: Floor Rehabilitation	1,719
Eastlake HS: Gym HVAC & Bleacher Replacement	30,664
Eastlake HS: HVAC Controls	272,900
Eastlake HS: Roofing & HVAC Assessment	4,668
Eastlake HS: Library Rehabilitation	2,377,500
Otay Ranch HS: Perimeter Fence & Marquee Rehab	41,156
Otay Ranch HS: Roofing & HVAC Assessment	83
Otay Ranch HS: Asphalt & Concrete Project	222
Otay Ranch HS: Baseball & Softball Scoreboard Installations	1,026
Olympian HS: Exterior Painting	5,754
Olympian HS: Roofing & HVAC Assessment	319
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	2,684
San Ysidro HS: Baseball & Softball Scoreboard Installations	457
San Ysidro HS: Backflow Installation	601
San Ysidro HS: Booster Pump Replacement Water System	401
San Ysidro HS: Access Control System	91
San Ysidro HS: Fencing & Gate Modification	244
San Ysidro HS: Gym Roof & HVAC Replacement	1,245
San Ysidro HS: Light Poles Refurbishment	51
San Ysidro HS: Roofing & HVAC Assessment	37
Estimated Actuals Fiscal Year 2025/26	\$3,346,003
Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/2026	\$29,031,965

COMMUNITY FACILITIES DISTRICT NO. 1

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$512,198
Actuals Fiscal Year 2015/16	\$216,200
Actuals Fiscal Year 2016/17	\$86,324
Actuals Fiscal Year 2017/18	\$4,543
Actuals Fiscal Year 2018/19	\$173
Actuals Fiscal Year 2019/20	\$38,678
Actuals Fiscal Year 2020/21	\$7,408
Actuals Fiscal Year 2021/22	\$19,315
Actuals Fiscal Year 2022/23	\$203,652
Actuals Fiscal Year 2023/24	\$433,907

Bonita Vista MS: Asphalt and Concrete Project	12,290
Eastlake MS: Security Cameras	55,532
Eastlake MS: Field Rehabilitation Project	136,196
Eastlake MS: Asphalt and Concrete Project	62,413
Rancho Del Rey MS: Building & Site Improvement	9,886
Rancho Del Rey MS: Security Cameras	383
Rancho Del Rey MS: Asphalt and Concrete Project	431
Actuals Fiscal Year 2024/25	\$277,131

Bonita Vista MS: Asphalt and Concrete Project	183
Eastlake MS: Security Cameras	9,381
Eastlake MS: Field Rehabilitation Project	3,514
Eastlake MS: Asphalt and Concrete Project	62,844
Rancho Del Rey MS: Building & Site Improvement	65
Rancho Del Rey MS: Security Cameras	14,271
Rancho Del Rey MS: Asphalt and Concrete Project	24
Estimated Actuals Fiscal Year 2025/26	\$90,281

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$1,889,811
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$30,921,776
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	1,258,939	7,245,060
Construction Oversight	7,572	43,573
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$8,555,144

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$39,476,920
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$238,683,664
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COMMUNITY FACILITIES DISTRICT NO. 2*This CFD is no longer being levied (full term for all DU reached).*

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Bonita Long Canyon Partnerships
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	423
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	423

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	423	SFD	49	105	154
From Current Developed Dwelling Units	0	SFA	0	0	0
From Current Developed Dwelling Units	0	MFA	0	0	0
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	423		49	105	154

Seats Funded to 6/30/2026*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	69
HS #11 - Otay Ranch High School	9
HS #12 - San Ysidro High School	18
HS #13 - Olympian High School	9
HS #14 - Not Yet Built	0
Total*:	105

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	34
MS #11 - Eastlake Middle School	14
MS #12 - Not Yet Built School	1
Total*:	49

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	SATISFIED	SATISFIED	SATISFIED

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	SATISFIED	SATISFIED	SATISFIED

COMMUNITY FACILITIES DISTRICT NO. 2*This CFD is no longer being levied (full term for all DU reached).*

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	49	105	
Capital Projects to Extend the Useful Life Obligation			\$13,949,368
Obligation per Dwelling Unit			\$32,977

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$57,638
Actuals Fiscal Year 2015/16	\$6,695
Actuals Fiscal Year 2016/17	\$3,429
Actuals Fiscal Year 2017/18	\$1,185
Actuals Fiscal Year 2018/19	\$1,016
Actuals Fiscal Year 2019/20	\$672
Actuals Fiscal Year 2020/21	\$620
Actuals Fiscal Year 2021/22	\$123,996
Actuals Fiscal Year 2022/23	\$122,783
Actuals Fiscal Year 2023/24	\$56,003

Bonita Vista HS: Building & Site Improvements	47,150
East Hills Academy: Student Services Building	5,952
East Hills Academy: Security Cameras	5,660
Eastlake HS: Painting & Flooring Replacement	1,124
Eastlake HS: Library Rehabilitation	6,196
Eastlake HS: Theater Stage Floor Project	12
Eastlake HS: Security Cameras	85
Otay Ranch HS: Perimeter Fence & Marquee Rehab	1,542
Otay Ranch HS: Gym Floor Refurbishment	56
Otay Ranch HS: Asphalt and Concrete Project	153
Otay Ranch HS: Security Cameras	136
Otay Ranch HS: HVAC Controls Refurbishment	470
Estimated Actuals Fiscal Year 2024/25	\$68,536

Bonita Vista HS: Building & Site Improvements	62,324
Bonita Vista HS: Roofing & HVAC Assessment	109
East Hills Academy: Student Services Building	117,097
East Hills Academy: Floor Rehabilitation	430
Eastlake HS: Gym HVAC & Bleacher Replacement	35
Eastlake HS: HVAC Controls	315
Eastlake HS: Roofing & HVAC Assessment	5
Eastlake HS: Library Rehabilitation	2,747
Otay Ranch HS: Perimeter Fence & Marquee Rehab	4,257
Otay Ranch HS: Roofing & HVAC Assessment	9
Otay Ranch HS: Asphalt & Concrete Project	23
Otay Ranch HS: Baseball & Softball Scoreboard Installations	106
Estimated Actuals Fiscal Year 2025/26	\$187,458

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$630,032
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COMMUNITY FACILITIES DISTRICT NO. 2*This CFD is no longer being levied (full term for all DU reached).*

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$15,851
Actuals Fiscal Year 2015/16	\$2,224
Actuals Fiscal Year 2016/17	\$517
Actuals Fiscal Year 2017/18	\$5
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$312
Actuals Fiscal Year 2020/21	\$104
Actuals Fiscal Year 2021/22	\$43
Actuals Fiscal Year 2022/23	\$0
Actuals Fiscal Year 2023/24	\$0

Bonita Vista MS: Asphalt and Concrete Project	10,815
Actuals Fiscal Year 2024/25	\$10,815

Bonita Vista MS: Asphalt and Concrete Project	161
Estimated Actuals Fiscal Year 2025/26	\$161

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$30,032
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$660,064
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Estimated & Projected Funding for Fiscal Year 2026/27:

	Middle	High
Capital Projects to Extend the Useful Life	1,119,995	752,321
Construction Oversight	2,174	1,460
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$1,875,951

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$2,536,015
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$11,413,353
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COMMUNITY FACILITIES DISTRICT NO. 3

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Rancho Del Rey Partnership
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	3,908
Projected Unpermitted Dwelling Units (as of April 1, 2026)	7
Total Estimated Dwelling Units at Buildout	3,915

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units*	2,723	SFD	315	676	991
From Current Developed Dwelling Units	645	SFA	56	105	162
From Current Developed Dwelling Units	540	MFA	40	80	120
From Projected Dwelling Units	7	SFD	1	2	3
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	3,915		412	863	1,276

* Includes an ADU permitted in Fiscal Year 2022/23

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	283
HS #11 - Otay Ranch High School	118
HS #12 - San Ysidro High School	135
HS #13 - Olympian High School	121
HS #14 - Not Yet Built	3
Total*:	660

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	166
MS #11 - Eastlake Middle School	138
MS #12 - Not Yet Built School	16
Total*:	320

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	92	204	296

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$17,257,060	\$46,355,006	\$63,612,067

COMMUNITY FACILITIES DISTRICT NO. 3

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	412	863	
Capital Projects to Extend the Useful Life Obligation			\$115,455,348
Obligation per Dwelling Unit			\$29,491

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$755,681
Actuals Fiscal Year 2015/16	\$218,852
Actuals Fiscal Year 2016/17	\$182,378
Actuals Fiscal Year 2017/18	\$11,247
Actuals Fiscal Year 2018/19	\$7,904
Actuals Fiscal Year 2019/20	\$39,948
Actuals Fiscal Year 2020/21	\$18,969
Actuals Fiscal Year 2021/22	\$1,227,485
Actuals Fiscal Year 2022/23	\$1,272,184
Actuals Fiscal Year 2023/24	\$606,790

Bonita Vista HS: Building & Site Improvements	440,852
East Hills Academy: Student Services Building	11,904
East Hills Academy: Security Cameras	11,321
Eastlake HS: Painting & Flooring Replacement	6,743
Eastlake HS: Library Rehabilitation	37,174
Eastlake HS: Theater Stage Floor Project	70
Eastlake HS: Security Cameras	511
Otay Ranch HS: Perimeter Fence & Marquee Rehab	82,732
Otay Ranch HS: Gym Floor Refurbishment	3,020
Otay Ranch HS: Asphalt and Concrete Project	8,217
Otay Ranch HS: Security Cameras	7,311
Otay Ranch HS: HVAC Controls Refurbishment	25,225
Olympian HS: Tennis Court Rehabilitation	1,325
Olympian HS: Security Cameras	725
Actuals Fiscal Year 2024/25	\$637,131

Bonita Vista HS: Building & Site Improvements	582,733
Bonita Vista HS: Roofing & HVAC Assessment	1,017
East Hills Academy: Student Services Building	234,194
East Hills Academy: Floor Rehabilitation	860
Eastlake HS: Gym HVAC & Bleacher Replacement	213
Eastlake HS: HVAC Controls	1,892
Eastlake HS: Roofing & HVAC Assessment	32
Eastlake HS: Library Rehabilitation	16,482
Otay Ranch HS: Perimeter Fence & Marquee Rehab	228,486
Otay Ranch HS: Roofing & HVAC Assessment	463
Otay Ranch HS: Asphalt & Concrete Project	1,235
Otay Ranch HS: Baseball & Softball Scoreboard Installations	5,698
Olympian HS: Exterior Painting	829
Olympian HS: Roofing & HVAC Assessment	46
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	387
Estimated Actuals Fiscal Year 2025/26	\$1,074,565

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$6,053,135
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COMMUNITY FACILITIES DISTRICT NO. 3

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$184,378
Actuals Fiscal Year 2015/16	\$72,709
Actuals Fiscal Year 2016/17	\$27,497
Actuals Fiscal Year 2017/18	\$473
Actuals Fiscal Year 2018/19	\$716
Actuals Fiscal Year 2019/20	\$21,602
Actuals Fiscal Year 2020/21	\$8,321
Actuals Fiscal Year 2021/22	\$64
Actuals Fiscal Year 2022/23	\$825
Actuals Fiscal Year 2023/24	\$4,148

Bonita Vista MS: Asphalt and Concrete Project	66,364
Eastlake MS: Security Cameras	225
Eastlake MS: Field Rehabilitation Project	551
Eastlake MS: Asphalt and Concrete Project	253
Rancho Del Rey MS: Building & Site Improvement	93,914
Rancho Del Rey MS: Security Cameras	3,642
Rancho Del Rey MS: Asphalt and Concrete Project	4,093
Actuals Fiscal Year 2024/25	\$169,043

Bonita Vista MS: Asphalt and Concrete Project	987
Eastlake MS: Security Cameras	38
Eastlake MS: Field Rehabilitation Project	14
Eastlake MS: Asphalt and Concrete Project	254
Rancho Del Rey MS: Building & Site Improvement	615
Rancho Del Rey MS: Security Cameras	135,572
Rancho Del Rey MS: Asphalt and Concrete Project	230
Estimated Actuals Fiscal Year 2025/26	\$137,711

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$627,485
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$6,680,620
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	10,251,387	4,792,303
Construction Oversight	32,729	15,300
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$15,091,718

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$21,772,338
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$93,683,011
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COMMUNITY FACILITIES DISTRICT NO. 4

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Rancho Del Sur
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	2,634
Projected Unpermitted Dwelling Units (as of April 1, 2026)	418 (Potential Rezoning may add future DU's)
Total Estimated Dwelling Units at Buildout	3,052

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	1,413	SFD	163	351	514
From Current Developed Dwelling Units	973	SFA	85	159	244
From Current Developed Dwelling Units	492	MFA	37	73	110
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	172	SFA	15	28	43
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	3,050		300	611	911

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	125
HS #11 - Otay Ranch High School	77
HS #12 - San Ysidro High School	55
HS #13 - Olympian High School	97
HS #14 - Not Yet Built	2
Total*:	356

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	82
MS #11 - Eastlake Middle School	87
MS #12 - Not Yet Built School	11
Total*:	180

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	120	254	374

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$22,439,547	\$57,883,268	\$80,322,815

COMMUNITY FACILITIES DISTRICT NO. 4

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	300	611	
Capital Projects to Extend the Useful Life Obligation			\$82,342,800
Obligation per Dwelling Unit			\$26,998

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$375,696
Actuals Fiscal Year 2015/16	\$108,042
Actuals Fiscal Year 2016/17	\$96,861
Actuals Fiscal Year 2017/18	\$15,800
Actuals Fiscal Year 2018/19	\$8,524
Actuals Fiscal Year 2019/20	\$64,045
Actuals Fiscal Year 2020/21	\$32,012
Actuals Fiscal Year 2021/22	\$384,281
Actuals Fiscal Year 2022/23	\$450,196
Estimated Actuals Fiscal Year 2023/24	\$598,731

Bonita Vista HS: Building & Site Improvements	17,681
Eastlake HS: Painting & Flooring Replacement	3,372
Eastlake HS: Library Rehabilitation	18,587
Eastlake HS: Theater Stage Floor Project	35
Eastlake HS: Security Cameras	256
Otay Ranch HS: Perimeter Fence & Marquee Rehab	202,462
Otay Ranch HS: Gym Floor Refurbishment	7,391
Otay Ranch HS: Asphalt and Concrete Project	20,109
Otay Ranch HS: Security Cameras	17,892
Otay Ranch HS: HVAC Controls Refurbishment	61,731
Olympian HS: Tennis Court Rehabilitation	1,948
Olympian HS: Security Cameras	1,067
San Ysidro HS: HVAC Controls Refurbishment Project	1,636
San Ysidro HS: Baseball Batting Cage	239
San Ysidro HS: Security Cameras	391
San Ysidro HS: Window Shades and Blinds Refurbishment	98
Actuals Fiscal Year 2024/25	\$354,895

COMMUNITY FACILITIES DISTRICT NO. 4

DETERMINATION AND FUNDING OF THE OBLIGATION

Bonita Vista HS: Building & Site Improvements	23,372
Bonita Vista HS: Roofing & HVAC Assessment	41
Eastlake HS: Gym HVAC & Bleacher Replacement	106
Eastlake HS: HVAC Controls	946
Eastlake HS: Roofing & HVAC Assessment	16
Eastlake HS: Library Rehabilitation	8,241
Otay Ranch HS: Perimeter Fence & Marquee Rehab	559,152
Otay Ranch HS: Roofing & HVAC Assessment	1,132
Otay Ranch HS: Asphalt & Concrete Project	3,023
Otay Ranch HS: Baseball & Softball Scoreboard Installations	13,945
Olympian HS: Exterior Painting	1,219
Olympian HS: Roofing & HVAC Assessment	68
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	569
San Ysidro HS: Baseball & Softball Scoreboard Installations	305
San Ysidro HS: Backflow Installation	401
San Ysidro HS: Booster Pump Replacement Water System	267
San Ysidro HS: Access Control System	61
San Ysidro HS: Fencing & Gate Modification	163
San Ysidro HS: Gym Roof & HVAC Replacement	830
San Ysidro HS: Light Poles Refurbishment	34
San Ysidro HS: Roofing & HVAC Assessment	25
Estimated Actuals Fiscal Year 2025/26	\$613,913

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$3,102,996
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COMMUNITY FACILITIES DISTRICT NO. 4

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$93,641
Actuals Fiscal Year 2015/16	\$35,895
Actuals Fiscal Year 2016/17	\$14,603
Actuals Fiscal Year 2017/18	\$1,052
Actuals Fiscal Year 2018/19	\$1,621
Actuals Fiscal Year 2019/20	\$49,206
Actuals Fiscal Year 2020/21	\$18,993
Actuals Fiscal Year 2021/22	\$43
Actuals Fiscal Year 2022/23	\$825
Actuals Fiscal Year 2023/24	\$9,017

Bonita Vista MS: Asphalt and Concrete Project	983
Eastlake MS: Security Cameras	225
Eastlake MS: Field Rehabilitation Project	551
Eastlake MS: Asphalt and Concrete Project	253
Rancho Del Rey MS: Building & Site Improvement	285,038
Rancho Del Rey MS: Security Cameras	11,054
Rancho Del Rey MS: Asphalt and Concrete Project	12,424
Actuals Fiscal Year 2024/25	\$310,528

Bonita Vista MS: Asphalt and Concrete Project	15
Eastlake MS: Security Cameras	38
Eastlake MS: Field Rehabilitation Project	14
Eastlake MS: Asphalt and Concrete Project	254
Rancho Del Rey MS: Building & Site Improvement	1,867
Rancho Del Rey MS: Security Cameras	411,472
Rancho Del Rey MS: Asphalt and Concrete Project	699
Estimated Actuals Fiscal Year 2025/26	\$414,360

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$949,783
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$4,052,779
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	9,762,960	1,011,339
Construction Oversight	64,428	6,674
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$10,845,400

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$14,898,179
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$67,444,621
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COMMUNITY FACILITIES DISTRICT NO. 5 (Annexable)

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Multiple Projects (Annexable)
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	974
Projected Unpermitted Dwelling Units (as of April 1, 2026)	32
Total Estimated Dwelling Units at Buildout	1,006

NEW CONSTRUCTION OBLIGATION

Student Generation Rates (January 2020):	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	672	SFD	78	167	245
From Current Developed Dwelling Units	274	SFA	24	45	69
From Current Developed Dwelling Units	28	MFA	2	4	6
From Projected Dwelling Units	32	SFD	4	8	12
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	1,006		107	224	331

Seats Funded to 6/30/2027*High School: (Grades 9-12)***High**

HS #10 - Eastlake High School	78
HS #11 - Otay Ranch High School	28
HS #12 - San Ysidro High School	34
HS #13 - Olympian High School	29
HS #14 - Not Yet Built	1
Total*:	170

*Middle School: (Grades 7-8)***Middle**

MS #10 - Rancho Del Rey Middle School	57
MS #11 - Eastlake Middle School	33
MS #12 - Not Yet Built School	4
Total*:	94

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy	Middle	High	Total
Unfunded New Construction Seats	14	54	68

2025 Estimated per Student Cost of School Facilities **	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$2,603,127	\$12,285,353	\$14,888,480

COMMUNITY FACILITIES DISTRICT NO. 5 (Annexable)

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	107	224	
Capital Projects to Extend the Useful Life Obligation			\$29,963,630
Obligation per Dwelling Unit			\$29,785

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2025*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$199,056
Actuals Fiscal Year 2015/16	\$61,030
Actuals Fiscal Year 2016/17	\$48,402
Actuals Fiscal Year 2017/18	\$24,642
Actuals Fiscal Year 2018/19	\$16,884
Actuals Fiscal Year 2019/20	\$34,335
Actuals Fiscal Year 2020/21	\$29,012
Actuals Fiscal Year 2021/22	\$352,951
Actuals Fiscal Year 2022/23	\$280,138
Estimated Actuals Fiscal Year 2023/24	\$196,846
Bonita Vista HS: Building & Site Improvements	61,295
Eastlake HS: Painting & Flooring Replacement	23,040
Eastlake HS: Library Rehabilitation	127,010
Eastlake HS: Theater Stage Floor Project	241
Eastlake HS: Security Cameras	1,747
Otay Ranch HS: Perimeter Fence & Marquee Rehab	7,708
Otay Ranch HS: Gym Floor Refurbishment	281
Otay Ranch HS: Asphalt and Concrete Project	766
Otay Ranch HS: Security Cameras	681
Otay Ranch HS: HVAC Controls Refurbishment	2,350
Olympian HS: Tennis Court Rehabilitation	234
Olympian HS: Security Cameras	128
San Ysidro HS: HVAC Controls Refurbishment Project	5,727
San Ysidro HS: Baseball Batting Cage	836
San Ysidro HS: Security Cameras	1,369
San Ysidro HS: Window Shades and Blinds Refurbishment	343
Actuals Fiscal Year 2024/25	\$233,756

COMMUNITY FACILITIES DISTRICT NO. 5 (Annexable)

DETERMINATION AND FUNDING OF THE OBLIGATION

Bonita Vista HS: Building & Site Improvements	81,022
Bonita Vista HS: Roofing & HVAC Assessment	141
Eastlake HS: Gym HVAC & Bleacher Replacement	726
Eastlake HS: HVAC Controls	6,464
Eastlake HS: Roofing & HVAC Assessment	111
Eastlake HS: Library Rehabilitation	56,313
Otay Ranch HS: Perimeter Fence & Marquee Rehab	21,287
Otay Ranch HS: Roofing & HVAC Assessment	43
Otay Ranch HS: Asphalt & Concrete Project	115
Otay Ranch HS: Baseball & Softball Scoreboard Installations	531
Olympian HS: Exterior Painting	146
Olympian HS: Roofing & HVAC Assessment	8
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	68
San Ysidro HS: Baseball & Softball Scoreboard Installations	1,067
San Ysidro HS: Backflow Installation	1,403
San Ysidro HS: Booster Pump Replacement Water System	936
San Ysidro HS: Access Control System	212
San Ysidro HS: Fencing & Gate Modification	569
San Ysidro HS: Gym Roof & HVAC Replacement	2,905
San Ysidro HS: Light Poles Refurbishment	118
San Ysidro HS: Roofing & HVAC Assessment	87
Estimated Actuals Fiscal Year 2025/26	\$174,273

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$1,477,053
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COMMUNITY FACILITIES DISTRICT NO. 5 (Annexable)

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$48,661
Actuals Fiscal Year 2015/16	\$20,276
Actuals Fiscal Year 2016/17	\$7,297
Actuals Fiscal Year 2017/18	\$115
Actuals Fiscal Year 2018/19	\$55
Actuals Fiscal Year 2019/20	\$2,665
Actuals Fiscal Year 2020/21	\$863
Actuals Fiscal Year 2021/22	\$428
Actuals Fiscal Year 2022/23	\$4,672
Actuals Fiscal Year 2023/24	\$10,285

Bonita Vista MS: Asphalt and Concrete Project	9,340
Eastlake MS: Security Cameras	1,274
Eastlake MS: Field Rehabilitation Project	3,125
Eastlake MS: Asphalt and Concrete Project	1,432
Rancho Del Rey MS: Building & Site Improvement	13,181
Rancho Del Rey MS: Security Cameras	511
Rancho Del Rey MS: Asphalt and Concrete Project	575
Actuals Fiscal Year 2024/25	\$29,437

Bonita Vista MS: Asphalt and Concrete Project	139
Eastlake MS: Security Cameras	215
Eastlake MS: Field Rehabilitation Project	81
Eastlake MS: Asphalt and Concrete Project	1,442
Rancho Del Rey MS: Building & Site Improvement	86
Rancho Del Rey MS: Security Cameras	19,028
Rancho Del Rey MS: Asphalt and Concrete Project	32
Estimated Actuals Fiscal Year 2025/26	\$21,023

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$145,777
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$1,622,830
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	1,068,217	892,537
Construction Oversight	3,975	3,321
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$1,968,050

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$3,590,881
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$26,372,750
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COMMUNITY FACILITIES DISTRICT NO. 6

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:

Otay Project, LLC, Southbay Project, LLC, Centex Homes,

Length of the Special Tax on Developed Property:

25 years (Special Taxes placed onto FUDC Homes, Inc., Stan Pac Corp

Definition of Developed Property:

Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	4,025 (Excludes 91 existing Senior Dwelling Units)
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	4,025

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	2,509	SFD	290	623	913
From Current Developed Dwelling Units	550	SFA	48	90	138
From Current Developed Dwelling Units	966	MFA	72	143	215
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	4,025		410	856	1,266

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	206
HS #11 - Otay Ranch High School	149
HS #12 - San Ysidro High School	93
HS #13 - Olympian High School	182
HS #14 - Not Yet Built	4
Total*:	633

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	133
MS #11 - Eastlake Middle School	167
MS #12 - Not Yet Built School	22
Total*:	321

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	89	223	312

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$16,692,156	\$50,831,929	\$67,524,085

COMMUNITY FACILITIES DISTRICT NO. 6

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	410	856	
Capital Projects to Extend the Useful Life Obligation			\$114,598,700
Obligation per Dwelling Unit			\$28,472

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2025*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$753,620
Actuals Fiscal Year 2015/16	\$235,705
Actuals Fiscal Year 2016/17	\$212,295
Actuals Fiscal Year 2017/18	\$51,469
Actuals Fiscal Year 2018/19	\$54,739
Actuals Fiscal Year 2019/20	\$533,534
Actuals Fiscal Year 2020/21	\$201,122
Actuals Fiscal Year 2021/22	\$625,818
Actuals Fiscal Year 2022/23	\$661,375
Actuals Fiscal Year 2023/24	\$870,127

Bonita Vista HS: Building & Site Improvements	38,899
East Hills Academy: Student Services Building	5,952
East Hills Academy: Security Cameras	5,660
Eastlake HS: Painting & Flooring Replacement	17,420
Eastlake HS: Library Rehabilitation	96,032
Eastlake HS: Theater Stage Floor Project	182
Eastlake HS: Security Cameras	1,321
Otay Ranch HS: Perimeter Fence & Marquee Rehab	260,015
Otay Ranch HS: Gym Floor Refurbishment	9,492
Otay Ranch HS: Asphalt and Concrete Project	25,825
Otay Ranch HS: Security Cameras	22,978
Otay Ranch HS: HVAC Controls Refurbishment	79,279
Olympian HS: Tennis Court Rehabilitation	22,914
Olympian HS: Security Cameras	12,546
San Ysidro HS: HVAC Controls Refurbishment Project	4,090
San Ysidro HS: Baseball Batting Cage	597
San Ysidro HS: Security Cameras	978
San Ysidro HS: Window Shades and Blinds Refurbishment	245
Actuals Fiscal Year 2024/25	\$604,426

COMMUNITY FACILITIES DISTRICT NO. 6

DETERMINATION AND FUNDING OF THE OBLIGATION

Bonita Vista HS: Building & Site Improvements	51,418
Bonita Vista HS: Roofing & HVAC Assessment	90
East Hills Academy: Student Services Building	117,097
East Hills Academy: Floor Rehabilitation	430
Eastlake HS: Gym HVAC & Bleacher Replacement	549
Eastlake HS: HVAC Controls	4,887
Eastlake HS: Roofing & HVAC Assessment	84
Eastlake HS: Library Rehabilitation	42,578
Otay Ranch HS: Perimeter Fence & Marquee Rehab	718,098
Otay Ranch HS: Roofing & HVAC Assessment	1,454
Otay Ranch HS: Asphalt & Concrete Project	3,882
Otay Ranch HS: Baseball & Softball Scoreboard Installations	17,909
Olympian HS: Exterior Painting	14,336
Olympian HS: Roofing & HVAC Assessment	794
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	6,688
San Ysidro HS: Baseball & Softball Scoreboard Installations	762
San Ysidro HS: Backflow Installation	1,002
San Ysidro HS: Booster Pump Replacement Water System	668
San Ysidro HS: Access Control System	152
San Ysidro HS: Fencing & Gate Modification	406
San Ysidro HS: Gym Roof & HVAC Replacement	2,075
San Ysidro HS: Light Poles Refurbishment	84
San Ysidro HS: Roofing & HVAC Assessment	62
Estimated Actuals Fiscal Year 2025/26	\$985,506

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$5,789,736
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COMMUNITY FACILITIES DISTRICT NO. 6

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$185,278
Actuals Fiscal Year 2015/16	\$78,308
Actuals Fiscal Year 2016/17	\$32,007
Actuals Fiscal Year 2017/18	\$2,414
Actuals Fiscal Year 2018/19	\$3,620
Actuals Fiscal Year 2019/20	\$95,338
Actuals Fiscal Year 2020/21	\$36,774
Actuals Fiscal Year 2021/22	\$150
Actuals Fiscal Year 2022/23	\$2,474
Actuals Fiscal Year 2023/24	\$21,091

Bonita Vista MS: Asphalt and Concrete Project	2,458
Eastlake MS: Security Cameras	674
Eastlake MS: Field Rehabilitation Project	1,654
Eastlake MS: Asphalt and Concrete Project	758
Rancho Del Rey MS: Building & Site Improvement	621,153
Rancho Del Rey MS: Security Cameras	24,088
Rancho Del Rey MS: Asphalt and Concrete Project	27,073
Actuals Fiscal Year 2024/25	\$677,859

Bonita Vista MS: Asphalt and Concrete Project	37
Eastlake MS: Security Cameras	114
Eastlake MS: Field Rehabilitation Project	43
Eastlake MS: Asphalt and Concrete Project	763
Rancho Del Rey MS: Building & Site Improvement	4,069
Rancho Del Rey MS: Security Cameras	896,675
Rancho Del Rey MS: Asphalt and Concrete Project	1,524
Estimated Actuals Fiscal Year 2025/26	\$903,225

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$2,038,537
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$7,828,273
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	21,264,461	1,652,655
Construction Oversight	146,565	11,391
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$23,075,072

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$30,903,345
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$83,695,354
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COMMUNITY FACILITIES DISTRICT NO. 8*This CFD is no longer being levied (full term for all DU reached).*

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:

South Bay Land Associates

Length of the Special Tax on Developed Property:

25 years (Special Taxes placed onto Property Tax Bill)

Definition of Developed Property:

Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 9-12**

Current Permitted Dwelling Units (as of April 1, 2026)	499
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	499

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	499	SFD	0	124	124
From Current Developed Dwelling Units	0	SFA	0	0	0
From Current Developed Dwelling Units	0	MFA	0	0	0
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	499		0	124	124

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	17
HS #11 - Otay Ranch High School	11
HS #12 - San Ysidro High School	10
HS #13 - Olympian High School	11
HS #14 - Not Yet Built	0
Total*:	49

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	0
MS #11 - Eastlake Middle School	0
MS #12 - Not Yet Built School	0
Total*:	0

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	0	75	75

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$0	\$17,041,024	\$17,041,024

COMMUNITY FACILITIES DISTRICT NO. 8*This CFD is no longer being levied (full term for all DU reached).*

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	0	124	
Capital Projects to Extend the Useful Life Obligation			\$11,857,210
Obligation per Dwelling Unit			\$23,762

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2025*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$257
Actuals Fiscal Year 2018/19	\$372
Actuals Fiscal Year 2019/20	\$7,497
Actuals Fiscal Year 2020/21	\$102,653
Actuals Fiscal Year 2021/22	\$827,326
Actuals Fiscal Year 2022/23	\$1,380,431
Actuals Fiscal Year 2023/24	\$43,153
Actuals Fiscal Year 2024/25	\$0
Estimated Actuals Fiscal Year 2025/26	\$0

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$2,361,689
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Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$0
Actuals Fiscal Year 2020/21	\$0
Actuals Fiscal Year 2021/22	\$0
Actuals Fiscal Year 2022/23	\$0
Actuals Fiscal Year 2023/24	\$0
Actuals Fiscal Year 2024/25	\$0
Estimated Actuals Fiscal Year 2025/26	\$0

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$0
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$2,361,689
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Estimated & Projected Funding for Fiscal Year 2026/27:

	Middle	High
Capital Projects to Extend the Useful Life	0	0
Construction Oversight	0	0
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$0

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$2,361,689
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$9,495,521
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COMMUNITY FACILITIES DISTRICT NO. 9A

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Pardee Homes
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 9-12**

Current Permitted Dwelling Units (as of April 1, 2026)	3,969
Projected Unpermitted Dwelling Units (as of April 1, 2026)	79 (Potential rezoning could add DUs)
Total Estimated Dwelling Units at Buildout	4,048

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	1,715	SFD	0	426	426
From Current Developed Dwelling Units	1,019	SFA	0	166	166
From Current Developed Dwelling Units	1,314	MFA	0	195	195
From Projected Dwelling Units	0	SFD	0	0	0
From Projected DU (Allocation to Unit Type Estimated)	0	SFA	0	0	0
From Projected DU (Allocation to Unit Type Estimated)	0	MFA	0	0	0
Total Existing and Projected Students:	4,048		0	787	787

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	77
HS #11 - Otay Ranch High School	66
HS #12 - San Ysidro High School	42
HS #13 - Olympian High School	88
HS #14 - Not Yet Built	2
Total*:	275

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	0
MS #11 - Eastlake Middle School	0
MS #12 - Not Yet Built School	0
Total*:	0

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	0	511	511

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$0	\$116,478,026	\$116,478,026

COMMUNITY FACILITIES DISTRICT NO. 9A

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	0	787	
Capital Projects to Extend the Useful Life Obligation			\$75,266,082
Obligation per Dwelling Unit			\$18,593

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$295,251
Actuals Fiscal Year 2015/16	\$75,204
Actuals Fiscal Year 2016/17	\$69,249
Actuals Fiscal Year 2017/18	\$3,798
Actuals Fiscal Year 2018/19	\$4,190
Actuals Fiscal Year 2019/20	\$27,527
Actuals Fiscal Year 2020/21	\$268,527
Actuals Fiscal Year 2021/22	\$2,149,564
Actuals Fiscal Year 2022/23	\$4,545,343
Actuals Fiscal Year 2023/24	\$136,950

Bonita Vista HS: Building & Site Improvements	5,894
Otay Ranch HS: Perimeter Fence & Marquee Rehab	9,763
Otay Ranch HS: Gym Floor Refurbishment	356
Otay Ranch HS: Asphalt and Concrete Project	970
Otay Ranch HS: Security Cameras	863
Otay Ranch HS: HVAC Controls Refurbishment	2,977
Olympian HS: Tennis Court Rehabilitation	234
Olympian HS: Security Cameras	128
San Ysidro HS: HVAC Controls Refurbishment Project	274,878
San Ysidro HS: Baseball Batting Cage	40,146
San Ysidro HS: Security Cameras	65,715
San Ysidro HS: Window Shades and Blinds Refurbishment	16,482
Actuals Fiscal Year 2024/25	\$418,406

Bonita Vista HS: Building & Site Improvements	7,791
Bonita Vista HS: Roofing & HVAC Assessment	14
Otay Ranch HS: Perimeter Fence & Marquee Rehab	26,964
Otay Ranch HS: Roofing & HVAC Assessment	55
Otay Ranch HS: Asphalt & Concrete Project	146
Otay Ranch HS: Baseball & Softball Scoreboard Installations	672
Olympian HS: Exterior Painting	146
Olympian HS: Roofing & HVAC Assessment	8
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	68
San Ysidro HS: Baseball & Softball Scoreboard Installations	51,220
San Ysidro HS: Backflow Installation	67,352
San Ysidro HS: Booster Pump Replacement Water System	44,909
San Ysidro HS: Access Control System	10,183
San Ysidro HS: Fencing & Gate Modification	27,308
San Ysidro HS: Gym Roof & HVAC Replacement	139,461
San Ysidro HS: Light Poles Refurbishment	5,673
San Ysidro HS: Roofing & HVAC Assessment	4,158
Estimated Actuals Fiscal Year 2025/26	\$386,127

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$8,380,134
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COMMUNITY FACILITIES DISTRICT NO. 9A

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$0
Actuals Fiscal Year 2020/21	\$0
Actuals Fiscal Year 2021/22	\$0
Actuals Fiscal Year 2022/23	\$0
Actuals Fiscal Year 2023/24	\$0
Actuals Fiscal Year 2024/25	\$0
Estimated Actuals Fiscal Year 2025/26	\$0

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$0
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$8,380,134
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Estimated & Projected Funding for Fiscal Year 2026/27:

	Middle	High
Capital Projects to Extend the Useful Life	365,612	4,926,242
Construction Oversight	0	28,524
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$5,320,378

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$13,700,512
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$61,565,570
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COMMUNITY FACILITIES DISTRICT NO. 9B

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Pardee Homes
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-8**

Current Permitted Dwelling Units (as of April 1, 2026)	1,188
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0 (Potential rezoning would add DUs)
Total Estimated Dwelling Units at Buildout	1,188

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	560	SFD	65	0	65
From Current Developed Dwelling Units	0	SFA	0	0	0
From Current Developed Dwelling Units	628	MFA	47	0	47
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	1,188		112	0	112

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	0
HS #11 - Otay Ranch High School	0
HS #12 - San Ysidro High School	0
HS #13 - Olympian High School	0
HS #14 - Not Yet Built	0
Total*:	0

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	8
MS #11 - Eastlake Middle School	10
MS #12 - Not Yet Built School	1
Total*:	20

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	92	0	92

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$17,246,779	\$0	\$17,246,779

COMMUNITY FACILITIES DISTRICT NO. 9B

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	112	0	
Capital Projects to Extend the Useful Life Obligation			\$8,905,218
Obligation per Dwelling Unit			\$7,496

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$0
Actuals Fiscal Year 2020/21	\$0
Actuals Fiscal Year 2021/22	\$0
Actuals Fiscal Year 2022/23	\$0
Actuals Fiscal Year 2023/24	\$0
Actuals Fiscal Year 2024/25	\$0
Estimated Actuals Fiscal Year 2025/26	\$0

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$0
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Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$35
Actuals Fiscal Year 2018/19	\$31
Actuals Fiscal Year 2019/20	\$0
Actuals Fiscal Year 2020/21	\$177
Actuals Fiscal Year 2021/22	\$0
Actuals Fiscal Year 2022/23	\$825
Actuals Fiscal Year 2023/24	\$1,840

Bonita Vista MS: Asphalt and Concrete Project	492
Eastlake MS: Security Cameras	225
Eastlake MS: Field Rehabilitation Project	551
Eastlake MS: Asphalt and Concrete Project	253
Rancho Del Rey MS: Building & Site Improvement	3,295
Rancho Del Rey MS: Security Cameras	128
Rancho Del Rey MS: Asphalt and Concrete Project	144
Actuals Fiscal Year 2024/25	\$5,087

Bonita Vista MS: Asphalt and Concrete Project	7
Eastlake MS: Security Cameras	38
Eastlake MS: Field Rehabilitation Project	14
Eastlake MS: Asphalt and Concrete Project	254
Rancho Del Rey MS: Building & Site Improvement	22
Rancho Del Rey MS: Security Cameras	4,757
Rancho Del Rey MS: Asphalt and Concrete Project	8
Estimated Actuals Fiscal Year 2025/26	\$5,101

COMMUNITY FACILITIES DISTRICT NO. 9B

DETERMINATION AND FUNDING OF THE OBLIGATION

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$13,095
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$13,095
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Estimated & Projected Funding for Fiscal Year 2026/27:

	Middle	High
Capital Projects to Extend the Useful Life	259,103	0
Construction Oversight	1,223	0

Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:	\$260,326
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Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27	\$273,421
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$8,631,797
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COMMUNITY FACILITIES DISTRICT NO. 10 (Annexable)

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Multiple Projects (Annexable)
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	2,309
Projected Unpermitted Dwelling Units (as of April 1, 2026)	253
Total Estimated Dwelling Units at Buildout	2,562

NEW CONSTRUCTION OBLIGATION

Student Generation Rates (January 2020):	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	1,416	SFD	0	352	352
From Current Developed Dwelling Units	957	SFA	0	156	156
From Current Developed Dwelling Units	94	MFA	0	14	14
From Projected Dwelling Units	9	SFD	0	2	2
From Projected Dwelling Units	86	SFA	0	14	14
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	2,562		0	538	538

Seats Funded to 6/30/2027*High School: (Grades 9-12)***High**

HS #10 - Eastlake High School	102
HS #11 - Otay Ranch High School	92
HS #12 - San Ysidro High School	52
HS #13 - Olympian High School	129
HS #14 - Not Yet Built	3
Total*:	377

*Middle School: (Grades 7-8)***Middle**

MS #10 - Rancho Del Rey Middle School	0
MS #11 - Eastlake Middle School	0
MS #12 - Not Yet Built School	0
Total*:	0

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy	Middle	High	Total
Unfunded New Construction Seats	0	161	161

2026 Estimated per Student Cost of School Facilities **	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$0	\$36,741,198	\$36,741,198

COMMUNITY FACILITIES DISTRICT NO. 10 (Annexable)

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	-	538	
Capital Projects to Extend the Useful Life Obligation			\$51,465,530
Obligation per Dwelling Unit			\$20,088

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$457,269
Actuals Fiscal Year 2015/16	\$151,796
Actuals Fiscal Year 2016/17	\$135,589
Actuals Fiscal Year 2017/18	\$15,790
Actuals Fiscal Year 2018/19	\$18,441
Actuals Fiscal Year 2019/20	\$99,664
Actuals Fiscal Year 2020/21	\$145,691
Actuals Fiscal Year 2021/22	\$1,015,934
Actuals Fiscal Year 2022/23	\$1,943,029
Actuals Fiscal Year 2023/24	\$160,805

Bonita Vista HS: Building & Site Improvements	29,469
Eastlake HS: Library Rehabilitation	65,054
Eastlake HS: Theater Stage Floor Project	123
Eastlake HS: Security Cameras	895
Otay Ranch HS: Perimeter Fence & Marquee Rehab	10,791
Otay Ranch HS: Gym Floor Refurbishment	394
Otay Ranch HS: Asphalt and Concrete Project	1,072
Otay Ranch HS: Security Cameras	954
Otay Ranch HS: HVAC Controls Refurbishment	3,290
Olympian HS: Tennis Court Rehabilitation	2,182
Olympian HS: Security Cameras	1,195
San Ysidro HS: HVAC Controls Refurbishment Project	112,078
San Ysidro HS: Baseball Batting Cage	16,369
San Ysidro HS: Security Cameras	26,795
San Ysidro HS: Window Shades and Blinds Refurbishment	6,720
Actuals Fiscal Year 2024/25	\$289,182

COMMUNITY FACILITIES DISTRICT NO. 10 (Annexable)

DETERMINATION AND FUNDING OF THE OBLIGATION

Bonita Vista HS: Building & Site Improvements	38,953
Bonita Vista HS: Roofing & HVAC Assessment	68
Eastlake HS: Gym HVAC & Bleacher Replacement	372
Eastlake HS: HVAC Controls	3,311
Eastlake HS: Roofing & HVAC Assessment	57
Eastlake HS: Library Rehabilitation	28,843
Otay Ranch HS: Perimeter Fence & Marquee Rehab	29,802
Otay Ranch HS: Roofing & HVAC Assessment	60
Otay Ranch HS: Asphalt & Concrete Project	161
Otay Ranch HS: Baseball & Softball Scoreboard Installations	743
Olympian HS: Exterior Painting	1,365
Olympian HS: Roofing & HVAC Assessment	76
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	637
San Ysidro HS: Baseball & Softball Scoreboard Installations	20,884
San Ysidro HS: Backflow Installation	27,462
San Ysidro HS: Booster Pump Replacement Water System	18,311
San Ysidro HS: Access Control System	4,152
San Ysidro HS: Fencing & Gate Modification	11,135
San Ysidro HS: Gym Roof & HVAC Replacement	56,863
San Ysidro HS: Light Poles Refurbishment	2,313
San Ysidro HS: Roofing & HVAC Assessment	1,695
Estimated Actuals Fiscal Year 2025/26	\$247,264

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$4,680,452
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Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$0
Actuals Fiscal Year 2020/21	\$0
Actuals Fiscal Year 2021/22	\$0
Actuals Fiscal Year 2022/23	\$0
Actuals Fiscal Year 2023/24	\$0
Actuals Fiscal Year 2024/25	\$0
Estimated Actuals Fiscal Year 2025/26	\$0

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$0
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$4,680,452
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Estimated & Projected Funding for Fiscal Year 2026/27:

	Middle	High
Capital Projects to Extend the Useful Life	947,314	2,607,570
Construction Oversight	4,635	12,758
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$3,572,278

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$8,252,730
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$43,212,799
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COMMUNITY FACILITIES DISTRICT NO. 11

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	McMillian - D.A. America Otay Ranch L.L.C
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	2,220
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	2,220

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	1,181	SFD	137	293	430
From Current Developed Dwelling Units	599	SFA	52	98	150
From Current Developed Dwelling Units	440	MFA	33	65	98
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	2,220		222	456	678

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	126
HS #11 - Otay Ranch High School	96
HS #12 - San Ysidro High School	58
HS #13 - Olympian High School	121
HS #14 - Not Yet Built	3
Total*:	405

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	85
MS #11 - Eastlake Middle School	101
MS #12 - Not Yet Built School	14
Total*:	200

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	22	51	73

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$4,062,178	\$11,676,370	\$15,738,547

COMMUNITY FACILITIES DISTRICT NO. 11

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	222	456	
Capital Projects to Extend the Useful Life Obligation			\$61,322,419
Obligation per Dwelling Unit			\$27,623

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$31,214
Actuals Fiscal Year 2018/19	\$50,018
Actuals Fiscal Year 2019/20	\$654,558
Actuals Fiscal Year 2020/21	\$228,762
Actuals Fiscal Year 2021/22	\$149,256
Actuals Fiscal Year 2022/23	\$124,083
Actuals Fiscal Year 2023/24	\$183,353

Bonita Vista HS: Building & Site Improvements	11,787
Eastlake HS: Painting & Flooring Replacement	6,181
Eastlake HS: Library Rehabilitation	34,076
Eastlake HS: Theater Stage Floor Project	65
Eastlake HS: Security Cameras	469
Otay Ranch HS: Perimeter Fence & Marquee Rehab	48,303
Otay Ranch HS: Gym Floor Refurbishment	1,763
Otay Ranch HS: Asphalt and Concrete Project	4,798
Otay Ranch HS: Security Cameras	4,269
Otay Ranch HS: HVAC Controls Refurbishment	14,728
Olympian HS: Tennis Court Rehabilitation	29,694
Olympian HS: Security Cameras	16,258
Actuals Fiscal Year 2024/25	\$172,391

Bonita Vista HS: Building & Site Improvements	15,581
Bonita Vista HS: Roofing & HVAC Assessment	27
Eastlake HS: Gym HVAC & Bleacher Replacement	195
Eastlake HS: HVAC Controls	1,734
Eastlake HS: Roofing & HVAC Assessment	30
Eastlake HS: Library Rehabilitation	15,108
Otay Ranch HS: Perimeter Fence & Marquee Rehab	133,402
Otay Ranch HS: Roofing & HVAC Assessment	270
Otay Ranch HS: Asphalt & Concrete Project	721
Otay Ranch HS: Baseball & Softball Scoreboard Installations	3,327
Olympian HS: Exterior Painting	18,579
Olympian HS: Roofing & HVAC Assessment	1,029
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	8,668
Estimated Actuals Fiscal Year 2025/26	\$198,670

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$1,792,305
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COMMUNITY FACILITIES DISTRICT NO. 11

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$1,052
Actuals Fiscal Year 2018/19	\$1,605
Actuals Fiscal Year 2019/20	\$51,719
Actuals Fiscal Year 2020/21	\$19,964
Actuals Fiscal Year 2021/22	\$43
Actuals Fiscal Year 2022/23	\$2,474
Actuals Fiscal Year 2023/24	\$13,200

Eastlake MS: Security Cameras	674
Eastlake MS: Field Rehabilitation Project	1,654
Eastlake MS: Asphalt and Concrete Project	758
Rancho Del Rey MS: Building & Site Improvement	311,400
Rancho Del Rey MS: Security Cameras	12,076
Rancho Del Rey MS: Asphalt and Concrete Project	13,573
Actuals Fiscal Year 2024/25	\$340,136

Eastlake MS: Security Cameras	114
Eastlake MS: Field Rehabilitation Project	43
Eastlake MS: Asphalt and Concrete Project	763
Rancho Del Rey MS: Building & Site Improvement	2,040
Rancho Del Rey MS: Security Cameras	449,527
Rancho Del Rey MS: Asphalt and Concrete Project	764
Estimated Actuals Fiscal Year 2025/26	\$453,251

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$883,443
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$2,675,748
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	10,517,082	535,441
Construction Oversight	78,986	4,021
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$11,135,531

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$13,811,279
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$47,511,141
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COMMUNITY FACILITIES DISTRICT NO. 12

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Otay Project, LLC
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	909
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	909

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	909	SFD	105	226	331
From Current Developed Dwelling Units	0	SFA	0	0	0
From Current Developed Dwelling Units	0	MFA	0	0	0
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	909		105	226	331

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	54
HS #11 - Otay Ranch High School	43
HS #12 - San Ysidro High School	24
HS #13 - Olympian High School	60
HS #14 - Not Yet Built	1
Total*:	182

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	39
MS #11 - Eastlake Middle School	44
MS #12 - Not Yet Built School	7
Total*:	90

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	15	44	59

2025 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$2,813,347	\$9,911,229	\$12,724,577

COMMUNITY FACILITIES DISTRICT NO. 12

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	105	226	
Capital Projects to Extend the Useful Life Obligation			\$29,976,301
Obligation per Dwelling Unit			\$32,977

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2025*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$10,755
Actuals Fiscal Year 2018/19	\$6,368
Actuals Fiscal Year 2019/20	\$46,204
Actuals Fiscal Year 2020/21	\$20,664
Actuals Fiscal Year 2021/22	\$219,505
Actuals Fiscal Year 2022/23	\$218,949
Actuals Fiscal Year 2023/24	\$346,858

Bonita Vista HS: Building & Site Improvements	7,072
East Hills Academy: Student Services Building	11,904
East Hills Academy: Security Cameras	11,321
Eastlake HS: Painting & Flooring Replacement	3,372
Eastlake HS: Library Rehabilitation	18,587
Eastlake HS: Theater Stage Floor Project	35
Eastlake HS: Security Cameras	256
Otay Ranch HS: Perimeter Fence & Marquee Rehab	106,884
Otay Ranch HS: Gym Floor Refurbishment	3,902
Otay Ranch HS: Asphalt and Concrete Project	10,616
Otay Ranch HS: Security Cameras	9,445
Otay Ranch HS: HVAC Controls Refurbishment	32,589
Olympian HS: Tennis Court Rehabilitation	1,637
Olympian HS: Security Cameras	896
Actuals Fiscal Year 2024/25	\$218,515

Bonita Vista HS: Building & Site Improvements	9,349
Bonita Vista HS: Roofing & HVAC Assessment	16
East Hills Academy: Student Services Building	234,194
East Hills Academy: Floor Rehabilitation	860
Eastlake HS: Gym HVAC & Bleacher Replacement	106
Eastlake HS: HVAC Controls	946
Eastlake HS: Roofing & HVAC Assessment	16
Eastlake HS: Library Rehabilitation	8,241
Otay Ranch HS: Perimeter Fence & Marquee Rehab	295,187
Otay Ranch HS: Roofing & HVAC Assessment	598
Otay Ranch HS: Asphalt & Concrete Project	1,596
Otay Ranch HS: Baseball & Softball Scoreboard Installations	7,362
Olympian HS: Exterior Painting	1,024
Olympian HS: Roofing & HVAC Assessment	57
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	478
Estimated Actuals Fiscal Year 2025/26	\$560,028

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$1,647,847
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COMMUNITY FACILITIES DISTRICT NO. 12

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$625
Actuals Fiscal Year 2018/19	\$952
Actuals Fiscal Year 2019/20	\$27,230
Actuals Fiscal Year 2020/21	\$10,512
Actuals Fiscal Year 2021/22	\$21
Actuals Fiscal Year 2022/23	\$550
Actuals Fiscal Year 2023/24	\$5,913

Eastlake MS: Security Cameras	150
Eastlake MS: Field Rehabilitation Project	368
Eastlake MS: Asphalt and Concrete Project	168
Rancho Del Rey MS: Building & Site Improvement	186,181
Rancho Del Rey MS: Security Cameras	7,220
Rancho Del Rey MS: Asphalt and Concrete Project	8,115
Actuals Fiscal Year 2024/25	\$202,202

Eastlake MS: Security Cameras	25
Eastlake MS: Field Rehabilitation Project	9
Eastlake MS: Asphalt and Concrete Project	170
Rancho Del Rey MS: Building & Site Improvement	1,220
Rancho Del Rey MS: Security Cameras	268,765
Rancho Del Rey MS: Asphalt and Concrete Project	457
Estimated Actuals Fiscal Year 2025/26	\$270,646

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$518,651
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$2,166,498
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	4,774,957	512,154
Construction Oversight	32,117	3,445
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$5,322,674

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$7,489,172
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$22,487,129
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COMMUNITY FACILITIES DISTRICT NO. 13

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Trimark Pacific San Miguel LLC
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	1,314
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	1,314

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	889	SFD	103	221	324
From Current Developed Dwelling Units	425	SFA	37	69	106
From Current Developed Dwelling Units	0	MFA	0	0	0
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	1,314		140	290	430

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	67
HS #11 - Otay Ranch High School	53
HS #12 - San Ysidro High School	29
HS #13 - Olympian High School	74
HS #14 - Not Yet Built	2
Total*:	225

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	45
MS #11 - Eastlake Middle School	51
MS #12 - Not Yet Built School	8
Total*:	104

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	36	65	102

2025 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$6,801,974	\$14,909,832	\$21,711,806

COMMUNITY FACILITIES DISTRICT NO. 13

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	140	290	
Capital Projects to Extend the Useful Life Obligation			\$38,908,757
Obligation per Dwelling Unit			\$29,611

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$278,536
Actuals Fiscal Year 2015/16	\$91,099
Actuals Fiscal Year 2016/17	\$81,640
Actuals Fiscal Year 2017/18	\$123,967
Actuals Fiscal Year 2018/19	\$83,371
Actuals Fiscal Year 2019/20	\$192,053
Actuals Fiscal Year 2020/21	\$111,289
Actuals Fiscal Year 2021/22	\$797,661
Actuals Fiscal Year 2022/23	\$148,049
Actuals Fiscal Year 2023/24	\$889,442

Bonita Vista HS: Building & Site Improvements	14,145
East Hills Academy: Student Services Building	11,904
East Hills Academy: Security Cameras	11,321
Eastlake HS: Painting & Flooring Replacement	152,288
Eastlake HS: Library Rehabilitation	839,506
Eastlake HS: Theater Stage Floor Project	1,590
Eastlake HS: Security Cameras	11,549
Olympian HS: Tennis Court Rehabilitation	546
Olympian HS: Security Cameras	299
Actuals Fiscal Year 2024/25	\$1,043,147

Bonita Vista HS: Building & Site Improvements	18,697
Bonita Vista HS: Roofing & HVAC Assessment	33
East Hills Academy: Student Services Building	234,194
East Hills Academy: Floor Rehabilitation	860
Eastlake HS: Gym HVAC & Bleacher Replacement	4,801
Eastlake HS: HVAC Controls	42,724
Eastlake HS: Roofing & HVAC Assessment	731
Eastlake HS: Library Rehabilitation	372,214
Olympian HS: Exterior Painting	341
Olympian HS: Roofing & HVAC Assessment	19
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	159
Estimated Actuals Fiscal Year 2025/26	\$674,773

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2024/25:	\$3,840,255
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COMMUNITY FACILITIES DISTRICT NO. 13

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$68,757
Actuals Fiscal Year 2015/16	\$30,266
Actuals Fiscal Year 2016/17	\$12,309
Actuals Fiscal Year 2017/18	\$594
Actuals Fiscal Year 2018/19	\$16
Actuals Fiscal Year 2019/20	\$6,592
Actuals Fiscal Year 2020/21	\$1,277
Actuals Fiscal Year 2021/22	\$3,255
Actuals Fiscal Year 2022/23	\$35,454
Actuals Fiscal Year 2023/24	\$75,495

Bonita Vista MS: Asphalt and Concrete Project	2,458
Eastlake MS: Security Cameras	9,668
Eastlake MS: Field Rehabilitation Project	23,710
Eastlake MS: Asphalt and Concrete Project	10,865
Actuals Fiscal Year 2024/25	\$46,701

Bonita Vista MS: Asphalt and Concrete Project	37
Eastlake MS: Security Cameras	1,633
Eastlake MS: Field Rehabilitation Project	612
Eastlake MS: Asphalt and Concrete Project	10,940
Estimated Actuals Fiscal Year 2025/26	\$13,222

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$293,937
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$4,134,192
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	245,930	1,387,123
Construction Oversight	1,401	7,904
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$1,642,358

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$5,776,550
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$33,132,207
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COMMUNITY FACILITIES DISTRICT NO. 14

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Brookfield Shea Otay LLC
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	2,288
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	2,288

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	1,455	SFD	168	361	530
From Current Developed Dwelling Units	598	SFA	52	98	150
From Current Developed Dwelling Units	235	MFA	18	35	52
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	2,288		238	494	732

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	105
HS #11 - Otay Ranch High School	98
HS #12 - San Ysidro High School	52
HS #13 - Olympian High School	140
HS #14 - Not Yet Built	3
Total*:	398

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	81
MS #11 - Eastlake Middle School	91
MS #12 - Not Yet Built School	15
Total*:	187

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	51	96	146

2025 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$9,510,083	\$21,777,598	\$31,287,681

COMMUNITY FACILITIES DISTRICT NO. 14

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	238	494	
Capital Projects to Extend the Useful Life Obligation			\$66,208,945
Obligation per Dwelling Unit			\$28,937

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$62,355
Actuals Fiscal Year 2018/19	\$71,753
Actuals Fiscal Year 2019/20	\$859,750
Actuals Fiscal Year 2020/21	\$307,126
Actuals Fiscal Year 2021/22	\$227,096
Actuals Fiscal Year 2022/23	\$48,799
Actuals Fiscal Year 2023/24	\$234,921

Bonita Vista HS: Building & Site Improvements	5,894
Eastlake HS: Painting & Flooring Replacement	38,213
Eastlake HS: Library Rehabilitation	210,651
Eastlake HS: Theater Stage Floor Project	399
Eastlake HS: Security Cameras	2,898
Otay Ranch HS: Perimeter Fence & Marquee Rehab	3,083
Otay Ranch HS: Gym Floor Refurbishment	113
Otay Ranch HS: Asphalt and Concrete Project	306
Otay Ranch HS: Security Cameras	272
Otay Ranch HS: HVAC Controls Refurbishment	940
Olympian HS: Tennis Court Rehabilitation	42,788
Olympian HS: Security Cameras	23,427
Actuals Fiscal Year 2024/25	\$328,984

Bonita Vista HS: Building & Site Improvements	7,791
Bonita Vista HS: Roofing & HVAC Assessment	14
Eastlake HS: Gym HVAC & Bleacher Replacement	1,205
Eastlake HS: HVAC Controls	10,721
Eastlake HS: Roofing & HVAC Assessment	183
Eastlake HS: Library Rehabilitation	93,397
Otay Ranch HS: Perimeter Fence & Marquee Rehab	8,515
Otay Ranch HS: Roofing & HVAC Assessment	17
Otay Ranch HS: Asphalt & Concrete Project	46
Otay Ranch HS: Baseball & Softball Scoreboard Installations	212
Olympian HS: Exterior Painting	26,771
Olympian HS: Roofing & HVAC Assessment	1,482
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	12,489
Estimated Actuals Fiscal Year 2025/26	\$162,843

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$2,303,627
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COMMUNITY FACILITIES DISTRICT NO. 14

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$1,133
Actuals Fiscal Year 2018/19	\$47
Actuals Fiscal Year 2019/20	\$13,577
Actuals Fiscal Year 2020/21	\$2,764
Actuals Fiscal Year 2021/22	\$6,360
Actuals Fiscal Year 2022/23	\$78,877
Actuals Fiscal Year 2023/24	\$168,087

Bonita Vista MS: Asphalt and Concrete Project	492
Eastlake MS: Security Cameras	21,508
Eastlake MS: Field Rehabilitation Project	52,751
Eastlake MS: Asphalt and Concrete Project	24,174
Rancho Del Rey MS: Building & Site Improvement	4,943
Rancho Del Rey MS: Security Cameras	192
Rancho Del Rey MS: Asphalt and Concrete Project	215
Estimated Actuals Fiscal Year 2024/25	\$104,274

Bonita Vista MS: Asphalt and Concrete Project	7
Eastlake MS: Security Cameras	3,634
Eastlake MS: Field Rehabilitation Project	1,361
Eastlake MS: Asphalt and Concrete Project	24,340
Rancho Del Rey MS: Building & Site Improvement	32
Rancho Del Rey MS: Security Cameras	7,135
Rancho Del Rey MS: Asphalt and Concrete Project	12
Estimated Actuals Fiscal Year 2025/26	\$36,522

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$411,642
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$2,715,269
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	108,897	786,805
Construction Oversight	2,505	18,099
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$916,305

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$3,631,574
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$62,577,371
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COMMUNITY FACILITIES DISTRICT NO. 15

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Otay Project LP
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	1,537
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	1,537

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	443	SFD	51	110	161
From Current Developed Dwelling Units	888	SFA	78	145	222
From Current Developed Dwelling Units	206	MFA	15	31	46
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	1,537		144	285	430

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	62
HS #11 - Otay Ranch High School	57
HS #12 - San Ysidro High School	30
HS #13 - Olympian High School	81
HS #14 - Not Yet Built	2
Total*:	231

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	48
MS #11 - Eastlake Middle School	53
MS #12 - Not Yet Built School	9
Total*:	110

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	34	54	89

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$6,437,301	\$12,373,771	\$18,811,072

COMMUNITY FACILITIES DISTRICT NO. 15

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	144	285	
Capital Projects to Extend the Useful Life Obligation			\$38,797,346
Obligation per Dwelling Unit			\$25,242

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$22,981
Actuals Fiscal Year 2018/19	\$34,491
Actuals Fiscal Year 2019/20	\$471,409
Actuals Fiscal Year 2020/21	\$163,413
Actuals Fiscal Year 2021/22	\$49,617
Actuals Fiscal Year 2022/23	\$52,764
Actuals Fiscal Year 2023/24	\$107,028

Bonita Vista HS: Building & Site Improvements	3,536
East Hills Academy: Student Services Building	5,952
East Hills Academy: Security Cameras	5,660
Eastlake HS: Painting & Flooring Replacement	5,058
Eastlake HS: Library Rehabilitation	27,880
Eastlake HS: Theater Stage Floor Project	53
Eastlake HS: Security Cameras	384
Otay Ranch HS: Perimeter Fence & Marquee Rehab	21,582
Otay Ranch HS: Gym Floor Refurbishment	788
Otay Ranch HS: Asphalt and Concrete Project	2,144
Otay Ranch HS: Security Cameras	1,907
Otay Ranch HS: HVAC Controls Refurbishment	6,580
Olympian HS: Tennis Court Rehabilitation	22,524
Olympian HS: Security Cameras	12,332
Actuals Fiscal Year 2024/25	\$116,380

Bonita Vista HS: Building & Site Improvements	4,674
Bonita Vista HS: Roofing & HVAC Assessment	8
East Hills Academy: Student Services Building	117,097
East Hills Academy: Floor Rehabilitation	430
Eastlake HS: Gym HVAC & Bleacher Replacement	159
Eastlake HS: HVAC Controls	1,419
Eastlake HS: Roofing & HVAC Assessment	24
Eastlake HS: Library Rehabilitation	12,361
Otay Ranch HS: Perimeter Fence & Marquee Rehab	59,605
Otay Ranch HS: Roofing & HVAC Assessment	121
Otay Ranch HS: Asphalt & Concrete Project	322
Otay Ranch HS: Baseball & Softball Scoreboard Installations	1,487
Olympian HS: Exterior Painting	14,093
Olympian HS: Roofing & HVAC Assessment	780
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	6,575
Estimated Actuals Fiscal Year 2025/26	\$219,155

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$1,237,238
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COMMUNITY FACILITIES DISTRICT NO. 15

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$615
Actuals Fiscal Year 2018/19	\$944
Actuals Fiscal Year 2019/20	\$34,168
Actuals Fiscal Year 2020/21	\$13,175
Actuals Fiscal Year 2021/22	\$64
Actuals Fiscal Year 2022/23	\$1,649
Actuals Fiscal Year 2023/24	\$8,044

Bonita Vista MS: Asphalt and Concrete Project	492
Eastlake MS: Security Cameras	450
Eastlake MS: Field Rehabilitation Project	1,103
Eastlake MS: Asphalt and Concrete Project	505
Rancho Del Rey MS: Building & Site Improvement	177,943
Rancho Del Rey MS: Security Cameras	6,901
Rancho Del Rey MS: Asphalt and Concrete Project	7,756
Actuals Fiscal Year 2024/25	\$195,149

Bonita Vista MS: Asphalt and Concrete Project	7
Eastlake MS: Security Cameras	76
Eastlake MS: Field Rehabilitation Project	28
Eastlake MS: Asphalt and Concrete Project	509
Rancho Del Rey MS: Building & Site Improvement	1,166
Rancho Del Rey MS: Security Cameras	256,872
Rancho Del Rey MS: Asphalt and Concrete Project	437
Estimated Actuals Fiscal Year 2025/26	\$259,095

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$512,905
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2025:	\$1,750,143
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	8,131,042	353,781
Construction Oversight	60,422	2,629
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$8,547,874

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$10,298,017
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$28,499,330
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COMMUNITY FACILITIES DISTRICT NO. 16

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	McMillian Development Co
Length of the Special Tax on Developed Property:	30 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	759
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0
Total Estimated Dwelling Units at Buildout	759

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	541	SFD	63	134	197
From Current Developed Dwelling Units	218	SFA	19	36	55
From Current Developed Dwelling Units	0	MFA	0	0	0
From Projected Dwelling Units	0	SFD	0	0	0
From Projected Dwelling Units	0	SFA	0	0	0
From Projected Dwelling Units	0	MFA	0	0	0
Total Existing and Projected Students:	759		82	170	252

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	40
HS #11 - Otay Ranch High School	48
HS #12 - San Ysidro High School	25
HS #13 - Olympian High School	60
HS #14 - Not Yet Built	1
Total*:	174

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	36
MS #11 - Eastlake Middle School	43
MS #12 - Not Yet Built School	7
Total*:	86

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	SATISFIED	SATISFIED	SATISFIED

2025 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	SATISFIED	SATISFIED	SATISFIED

COMMUNITY FACILITIES DISTRICT NO. 16

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	82	170	
Capital Projects to Extend the Useful Life Obligation			\$22,760,813
Obligation per Dwelling Unit			\$29,988

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$312,200
Actuals Fiscal Year 2015/16	\$105,409
Actuals Fiscal Year 2016/17	\$94,479
Actuals Fiscal Year 2017/18	\$12,181
Actuals Fiscal Year 2018/19	\$21,949
Actuals Fiscal Year 2019/20	\$303,718
Actuals Fiscal Year 2020/21	\$105,115
Actuals Fiscal Year 2021/22	\$21,493
Actuals Fiscal Year 2022/23	\$14,548
Actuals Fiscal Year 2023/24	\$17,001

Bonita Vista HS: Building & Site Improvements	2,357
Otay Ranch HS: Perimeter Fence & Marquee Rehab	4,625
Otay Ranch HS: Gym Floor Refurbishment	169
Otay Ranch HS: Asphalt and Concrete Project	459
Otay Ranch HS: Security Cameras	409
Otay Ranch HS: HVAC Controls Refurbishment	1,410
Olympian HS: Tennis Court Rehabilitation	13,795
Olympian HS: Security Cameras	7,553
Estimated Actuals Fiscal Year 2024/25	\$30,777

Bonita Vista HS: Building & Site Improvements	3,116
Bonita Vista HS: Roofing & HVAC Assessment	5
Otay Ranch HS: Perimeter Fence & Marquee Rehab	12,772
Otay Ranch HS: Roofing & HVAC Assessment	26
Otay Ranch HS: Asphalt & Concrete Project	69
Otay Ranch HS: Baseball & Softball Scoreboard Installations	319
Olympian HS: Exterior Painting	8,631
Olympian HS: Roofing & HVAC Assessment	478
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	4,027
Estimated Actuals Fiscal Year 2025/26	\$29,443

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$1,068,314
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COMMUNITY FACILITIES DISTRICT NO. 16

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$75,973
Actuals Fiscal Year 2015/16	\$35,020
Actuals Fiscal Year 2016/17	\$14,244
Actuals Fiscal Year 2017/18	\$427
Actuals Fiscal Year 2018/19	\$645
Actuals Fiscal Year 2019/20	\$19,732
Actuals Fiscal Year 2020/21	\$7,607
Actuals Fiscal Year 2021/22	\$43
Actuals Fiscal Year 2022/23	\$1,099
Actuals Fiscal Year 2023/24	\$6,034

Eastlake MS: Security Cameras	300
Eastlake MS: Field Rehabilitation Project	735
Eastlake MS: Asphalt and Concrete Project	337
Rancho Del Rey MS: Building & Site Improvement	144,991
Rancho Del Rey MS: Security Cameras	5,623
Rancho Del Rey MS: Asphalt and Concrete Project	6,319
Estimated Actuals Fiscal Year 2024/25	\$158,305

Eastlake MS: Security Cameras	51
Eastlake MS: Field Rehabilitation Project	19
Eastlake MS: Asphalt and Concrete Project	339
Rancho Del Rey MS: Building & Site Improvement	950
Rancho Del Rey MS: Security Cameras	209,303
Rancho Del Rey MS: Asphalt and Concrete Project	356
Estimated Actuals Fiscal Year 2025/26	\$211,018

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$530,148
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$1,598,462
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	3,974,884	179,885
Construction Oversight	31,778	1,438
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$4,187,984

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$5,786,447
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$16,974,366
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COMMUNITY FACILITIES DISTRICT NO. 17

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Otay Project and various Otay Ranch entities.
Length of the Special Tax on Developed Property:	30 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	2,807
Projected Unpermitted Dwelling Units (as of April 1, 2026)	196
Total Estimated Dwelling Units at Buildout	3,003

NEW CONSTRUCTION OBLIGATION

Student Generation Rates (January 2020):	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	1,011	SFD	117	251	368
From Current Developed Dwelling Units	517	SFA	45	84	130
From Current Developed Dwelling Units	1,279	MFA	96	189	285
From Projected Dwelling Units	0	SFD	0	0	0
From Projected DU (Allocation to Unit Type Estimated)	30	SFA	3	5	8
From Projected DU (Allocation to Unit Type Estimated)	166	MFA	12	25	37
Total Existing and Projected Students:	3,003		273	554	827

Seats Funded to 6/30/2027*High School: (Grades 9-12)***High**

HS #10 - Eastlake High School	37
HS #11 - Otay Ranch High School	86
HS #12 - San Ysidro High School	45
HS #13 - Olympian High School	121
HS #14 - Not Yet Built	3
Total*:	291

*Middle School: (Grades 7-8)***Middle**

MS #10 - Rancho Del Rey Middle School	49
MS #11 - Eastlake Middle School	78
MS #12 - Not Yet Built School	12
Total*:	140

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy	Middle	High	Total
Unfunded New Construction Seats	133	263	397

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$24,927,624	\$59,994,450	\$84,922,074

COMMUNITY FACILITIES DISTRICT NO. 17

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	273	554	
Capital Projects to Extend the Useful Life Obligation			\$74,773,409
Obligation per Dwelling Unit			\$24,900

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$292,507
Actuals Fiscal Year 2015/16	\$140,658
Actuals Fiscal Year 2016/17	\$145,679
Actuals Fiscal Year 2017/18	\$21,266
Actuals Fiscal Year 2018/19	\$25,636
Actuals Fiscal Year 2019/20	\$113,134
Actuals Fiscal Year 2020/21	\$101,580
Actuals Fiscal Year 2021/22	\$280,550
Actuals Fiscal Year 2022/23	\$434,969
Actuals Fiscal Year 2023/24	\$664,245

Bonita Vista HS: Building & Site Improvements	11,787
East Hills Academy: Student Services Building	17,856
East Hills Academy: Security Cameras	16,981
Eastlake HS: Painting & Flooring Replacement	10,677
Eastlake HS: Library Rehabilitation	58,858
Eastlake HS: Theater Stage Floor Project	111
Eastlake HS: Security Cameras	810
Otay Ranch HS: Perimeter Fence & Marquee Rehab	199,379
Otay Ranch HS: Gym Floor Refurbishment	7,278
Otay Ranch HS: Asphalt and Concrete Project	19,803
Otay Ranch HS: Security Cameras	17,619
Otay Ranch HS: HVAC Controls Refurbishment	60,791
Olympian HS: Tennis Court Rehabilitation	12,236
Olympian HS: Security Cameras	6,700
San Ysidro HS: HVAC Controls Refurbishment Project	1,636
San Ysidro HS: Baseball Batting Cage	239
San Ysidro HS: Security Cameras	391
San Ysidro HS: Window Shades and Blinds Refurbishment	98
Estimated Actuals Fiscal Year 2024/25	\$443,251

COMMUNITY FACILITIES DISTRICT NO. 17

DETERMINATION AND FUNDING OF THE OBLIGATION

Bonita Vista HS: Building & Site Improvements	15,581
Bonita Vista HS: Roofing & HVAC Assessment	27
East Hills Academy: Student Services Building	351,291
East Hills Academy: Floor Rehabilitation	1,289
Eastlake HS: Gym HVAC & Bleacher Replacement	337
Eastlake HS: HVAC Controls	2,995
Eastlake HS: Roofing & HVAC Assessment	51
Eastlake HS: Library Rehabilitation	26,096
Otay Ranch HS: Perimeter Fence & Marquee Rehab	550,637
Otay Ranch HS: Roofing & HVAC Assessment	1,115
Otay Ranch HS: Asphalt & Concrete Project	2,977
Otay Ranch HS: Baseball & Softball Scoreboard Installations	13,733
Olympian HS: Exterior Painting	7,656
Olympian HS: Roofing & HVAC Assessment	424
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	3,572
San Ysidro HS: Baseball & Softball Scoreboard Installations	305
San Ysidro HS: Backflow Installation	401
San Ysidro HS: Booster Pump Replacement Water System	267
San Ysidro HS: Access Control System	61
San Ysidro HS: Fencing & Gate Modification	163
San Ysidro HS: Gym Roof & HVAC Replacement	830
San Ysidro HS: Light Poles Refurbishment	34
San Ysidro HS: Roofing & HVAC Assessment	25
Estimated Actuals Fiscal Year 2025/26	\$979,865

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$2,663,477
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COMMUNITY FACILITIES DISTRICT NO. 17

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$69,989
Actuals Fiscal Year 2015/16	\$46,731
Actuals Fiscal Year 2016/17	\$21,964
Actuals Fiscal Year 2017/18	\$1,077
Actuals Fiscal Year 2018/19	\$1,629
Actuals Fiscal Year 2019/20	\$50,119
Actuals Fiscal Year 2020/21	\$19,346
Actuals Fiscal Year 2021/22	\$43
Actuals Fiscal Year 2022/23	\$1,374
Actuals Fiscal Year 2023/24	\$12,160

Bonita Vista MS: Asphalt and Concrete Project	1,966
Eastlake MS: Security Cameras	375
Eastlake MS: Field Rehabilitation Project	919
Eastlake MS: Asphalt and Concrete Project	421
Rancho Del Rey MS: Building & Site Improvement	362,476
Rancho Del Rey MS: Security Cameras	14,057
Rancho Del Rey MS: Asphalt and Concrete Project	15,799
Estimated Actuals Fiscal Year 2024/25	\$396,013

Bonita Vista MS: Asphalt and Concrete Project	29
Eastlake MS: Security Cameras	63
Eastlake MS: Field Rehabilitation Project	24
Eastlake MS: Asphalt and Concrete Project	424
Rancho Del Rey MS: Building & Site Improvement	2,375
Rancho Del Rey MS: Security Cameras	523,259
Rancho Del Rey MS: Asphalt and Concrete Project	889
Estimated Actuals Fiscal Year 2025/26	\$527,063

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$1,147,509
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$3,810,986
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	12,877,248	1,076,909
Construction Oversight	87,806	7,343
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$14,049,306

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$17,860,292
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$56,913,117
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COMMUNITY FACILITIES DISTRICT NO. 18

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	McMillian -D.A. America Otay Ranch L.L.C
Length of the Special Tax on Developed Property:	25 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	2,820 (Excludes 123 existing Senior Dwelling Units)
Projected Unpermitted Dwelling Units (as of April 1, 2026)	453
Total Estimated Dwelling Units at Buildout	3,273

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	149	SFD	17	37	54
From Current Developed Dwelling Units	767	SFA	67	125	192
From Current Developed Dwelling Units	1,904	MFA	142	282	424
From Projected Dwelling Units	0	SFD	0	0	0
From Projected DU (Allocation to Unit Type Estimated)	19	SFA	2	3	5
From Projected DU (Allocation to Unit Type Estimated)	21	MFA	2	3	5
Total Existing and Projected Students:	2,860		230	450	680

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	2
HS #11 - Otay Ranch High School	25
HS #12 - San Ysidro High School	13
HS #13 - Olympian High School	38
HS #14 - Not Yet Built	1
Total*:	79

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	8
MS #11 - Eastlake Middle School	23
MS #12 - Not Yet Built School	4
Total*:	35

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	195	371	566

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$36,496,384	\$84,487,363	\$120,983,747

COMMUNITY FACILITIES DISTRICT NO. 18

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	230	450	
Capital Projects to Extend the Useful Life Obligation			\$61,403,564
Obligation per Dwelling Unit			\$21,470

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	-
Actuals Fiscal Year 2015/16	-
Actuals Fiscal Year 2016/17	\$3,380
Actuals Fiscal Year 2017/18	1,981.28
Actuals Fiscal Year 2018/19	\$2,504
Actuals Fiscal Year 2019/20	\$103,611
Actuals Fiscal Year 2020/21	\$37,690
Actuals Fiscal Year 2021/22	\$50,449
Actuals Fiscal Year 2022/23	\$23,252
Actuals Fiscal Year 2023/24	\$82,548
Bonita Vista HS: Building & Site Improvements	2,357
Eastlake HS: Painting & Flooring Replacement	11,801
Eastlake HS: Library Rehabilitation	65,054
Eastlake HS: Theater Stage Floor Project	123
Eastlake HS: Security Cameras	895
Otay Ranch HS: Perimeter Fence & Marquee Rehab	4,625
Otay Ranch HS: Gym Floor Refurbishment	169
Otay Ranch HS: Asphalt and Concrete Project	459
Otay Ranch HS: Security Cameras	409
Otay Ranch HS: HVAC Controls Refurbishment	1,410
Olympian HS: Tennis Court Rehabilitation	9,430
Olympian HS: Security Cameras	5,163
Actuals Fiscal Year 2024/25	\$101,896
Bonita Vista HS: Building & Site Improvements	3,116
Bonita Vista HS: Roofing & HVAC Assessment	5
Eastlake HS: Gym HVAC & Bleacher Replacement	372
Eastlake HS: HVAC Controls	3,311
Eastlake HS: Roofing & HVAC Assessment	57
Eastlake HS: Library Rehabilitation	28,843
Otay Ranch HS: Perimeter Fence & Marquee Rehab	12,772
Otay Ranch HS: Roofing & HVAC Assessment	26
Otay Ranch HS: Asphalt & Concrete Project	69
Otay Ranch HS: Baseball & Softball Scoreboard Installations	319
Olympian HS: Exterior Painting	5,900
Olympian HS: Roofing & HVAC Assessment	327
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	2,753
Estimated Actuals Fiscal Year 2025/26	\$57,870
Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$465,180

COMMUNITY FACILITIES DISTRICT NO. 18

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$510
Actuals Fiscal Year 2017/18	\$91
Actuals Fiscal Year 2018/19	\$71
Actuals Fiscal Year 2019/20	\$1,968
Actuals Fiscal Year 2020/21	\$368
Actuals Fiscal Year 2021/22	\$1,006
Actuals Fiscal Year 2022/23	\$13,467
Actuals Fiscal Year 2023/24	\$28,760

Eastlake MS: Security Cameras	3,672
Eastlake MS: Field Rehabilitation Project	9,006
Eastlake MS: Asphalt and Concrete Project	4,127
Rancho Del Rey MS: Building & Site Improvement	3,295
Rancho Del Rey MS: Security Cameras	128
Rancho Del Rey MS: Asphalt and Concrete Project	144
Estimated Actuals Fiscal Year 2024/25	\$20,372

Eastlake MS: Security Cameras	620
Eastlake MS: Field Rehabilitation Project	232
Eastlake MS: Asphalt and Concrete Project	4,156
Rancho Del Rey MS: Building & Site Improvement	22
Rancho Del Rey MS: Security Cameras	4,757
Rancho Del Rey MS: Asphalt and Concrete Project	8
Estimated Actuals Fiscal Year 2025/26	\$9,795

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$76,407
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$541,588
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	61,185	251,183
Construction Oversight	1,331	5,466
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$319,165

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$860,753
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$60,542,812
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COMMUNITY FACILITIES DISTRICT NO. 19

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	Baldwin & Sons, Cornerstone and HomeFed (and entities thereof)
Length of the Special Tax on Developed Property:	35 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	1,897
Projected Unpermitted Dwelling Units (as of April 1, 2026)	1,161
Total Estimated Dwelling Units at Buildout	3,058

NEW CONSTRUCTION OBLIGATION**Student Generation Rates (January 2020):**

	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:

	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	527	SFD	61	131	192
From Current Developed Dwelling Units	630	SFA	55	103	158
From Current Developed Dwelling Units	740	MFA	55	110	165
From Projected Dwelling Units	62	SFD	7	15	23
From Projected DU (Allocation to Unit Type Estimated)	232	SFA	20	38	58
From Projected DU (Allocation to Unit Type Estimated)	867	MFA	65	128	193
Total Existing and Projected Students:	3,058		264	525	789

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High	
HS #10 - Eastlake High School	4	
HS #11 - Otay Ranch High School	50	
HS #12 - San Ysidro High School	26	
HS #13 - Olympian High School	79	
HS #14 - Not Yet Built	1	
Total*:	161	

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	17
MS #11 - Eastlake Middle School	47
MS #12 - Not Yet Built School	7
Total*:	70

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy

	Middle	High	Total
Unfunded New Construction Seats	193	364	557

2026 Estimated per Student Cost of School Facilities **

	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$36,235,696	\$82,814,992	\$119,050,688

* Note: BOT Presentation of 7/10/17 erroneously showed an Unfunded Seat Obligation of \$66,522,381.

COMMUNITY FACILITIES DISTRICT NO. 19

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	264	525	
Capital Projects to Extend the Useful Life Obligation			\$71,227,456
Obligation per Dwelling Unit			\$23,292

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$21,880
Actuals Fiscal Year 2020/21	\$8,160
Actuals Fiscal Year 2021/22	\$30,104
Actuals Fiscal Year 2022/23	\$106,133
Actuals Fiscal Year 2023/24	\$186,163
Bonita Vista HS: Building & Site Improvements	1,179
East Hills Academy: Student Services Building	5,952
East Hills Academy: Security Cameras	5,660
Eastlake HS: Painting & Flooring Replacement	3,934
Eastlake HS: Library Rehabilitation	21,685
Eastlake HS: Theater Stage Floor Project	41
Eastlake HS: Security Cameras	298
Otay Ranch HS: Perimeter Fence & Marquee Rehab	53,956
Otay Ranch HS: Gym Floor Refurbishment	1,970
Otay Ranch HS: Asphalt and Concrete Project	5,359
Otay Ranch HS: Security Cameras	4,768
Otay Ranch HS: HVAC Controls Refurbishment	16,451
Olympian HS: Tennis Court Rehabilitation	2,806
Olympian HS: Security Cameras	1,536
Estimated Actuals Fiscal Year 2024/25	\$125,594

COMMUNITY FACILITIES DISTRICT NO. 19

DETERMINATION AND FUNDING OF THE OBLIGATION

Bonita Vista HS: Building & Site Improvements	1,558
Bonita Vista HS: Roofing & HVAC Assessment	3
East Hills Academy: Student Services Building	117,097
East Hills Academy: Floor Rehabilitation	430
Eastlake HS: Gym HVAC & Bleacher Replacement	124
Eastlake HS: HVAC Controls	1,104
Eastlake HS: Roofing & HVAC Assessment	19
Eastlake HS: Library Rehabilitation	9,614
Otay Ranch HS: Perimeter Fence & Marquee Rehab	149,012
Otay Ranch HS: Roofing & HVAC Assessment	302
Otay Ranch HS: Asphalt & Concrete Project	806
Otay Ranch HS: Baseball & Softball Scoreboard Installations	3,716
Olympian HS: Exterior Painting	1,755
Olympian HS: Roofing & HVAC Assessment	97
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	819
Estimated Actuals Fiscal Year 2025/26	\$286,456
Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$764,491

COMMUNITY FACILITIES DISTRICT NO. 19

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$6,169
Actuals Fiscal Year 2020/21	\$2,383
Actuals Fiscal Year 2021/22	\$0
Actuals Fiscal Year 2022/23	\$3,573
Actuals Fiscal Year 2023/24	\$10,840

Eastlake MS: Security Cameras	974
Eastlake MS: Field Rehabilitation Project	2,389
Eastlake MS: Asphalt and Concrete Project	1,095
Rancho Del Rey MS: Building & Site Improvement	126,867
Rancho Del Rey MS: Security Cameras	4,920
Rancho Del Rey MS: Asphalt and Concrete Project	5,530
Estimated Actuals Fiscal Year 2024/25	\$141,775

Eastlake MS: Security Cameras	165
Eastlake MS: Field Rehabilitation Project	62
Eastlake MS: Asphalt and Concrete Project	1,103
Rancho Del Rey MS: Building & Site Improvement	831
Rancho Del Rey MS: Security Cameras	183,141
Rancho Del Rey MS: Asphalt and Concrete Project	311
Estimated Actuals Fiscal Year 2025/26	\$185,612

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$350,351
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$1,114,842
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	6,150,881	489,092
Construction Oversight	41,199	4,003
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$6,685,174

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$7,800,016
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$63,427,439
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COMMUNITY FACILITIES DISTRICT NO. 20

DETERMINATION AND FUNDING OF THE OBLIGATION

REFERENCE DATA:

Original Developer:	HomeFed (and related builder entities; Shea, Brookfield and Cal Atlantic)
Length of the Special Tax on Developed Property:	35 years (Special Taxes placed onto Property Tax Bill)
Definition of Developed Property:	Building permit issued on or before June 30th of the prior fiscal year.

DEVELOPMENT STATISTICS:**Grades 7-12**

Current Permitted Dwelling Units (as of April 1, 2026)	1,299	(Includes 272 apartment DU not within CFD
Projected Unpermitted Dwelling Units (as of April 1, 2026)	0	but covered under Mitigation Agreement.)
Total Estimated Dwelling Units at Buildout	1,299	

NEW CONSTRUCTION OBLIGATION

Student Generation Rates (January 2020):	SFD	SFA	MFA	BLENDED
Middle School SGR	0.1156	0.0874	0.0748	0.1037
High School SGR	0.2484	0.1631	0.1481	0.2150

Students Generated:	DU	Type	Middle	High	Total
From Current Developed Dwelling Units	769	SFD	89	191	280
From Current Developed Dwelling Units	258	SFA	23	42	65
From Current Developed Dwelling Units	272	MFA	20	40	61
From Projected Dwelling Units	0	SFD	0	0	0
From Projected DU (Allocation to Unit Type Estimated)	0	SFA	0	0	0
From Projected DU (Allocation to Unit Type Estimated)	0	MFA	0	0	0
Total Existing and Projected Students:	1,299		132	273	405

Seats Funded to 6/30/2027*High School: (Grades 9-12)*

	High
HS #10 - Eastlake High School	4
HS #11 - Otay Ranch High School	46
HS #12 - San Ysidro High School	24
HS #13 - Olympian High School	67
HS #14 - Not Yet Built	1
Total*:	143

Middle School: (Grades 7-8)

	Middle
MS #10 - Rancho Del Rey Middle School	15
MS #11 - Eastlake Middle School	43
MS #12 - Not Yet Built School	6
Total*:	64

* Total may not sum due to rounding. (Calculated seats have not been rounded.)

New Construction Seat Obligation remaining after FY 2026/27 Levy	Middle	High	Total
Unfunded New Construction Seats	68	130	198

2026 Estimated per Student Cost of School Facilities **	\$187,282	\$227,760	
Unfunded New Construction Obligation through and including FY 2026/27 Levy:	\$12,649,059	\$29,719,985	\$42,369,044

COMMUNITY FACILITIES DISTRICT NO. 20

DETERMINATION AND FUNDING OF THE OBLIGATION

CAPITAL PROJECTS THAT EXTEND THE USEFUL LIFE OBLIGATION/FUNDING

Description	Middle	High	Total
Per Student Cost less Site, Utilities, Service Site (2026**)	\$159,434	\$191,321	\$350,755
Factor	50%	50%	50%
Cost per Student:	\$79,717	\$95,660	\$175,377
Projected Students at Buildout:	132	273	
Capital Projects to Extend the Useful Life Obligation			\$36,657,779
Obligation per Dwelling Unit			\$28,220

** Source: Facilities Director

Obligation Funded to 6/30/2015 per 30-Year Summary Dated July 2016 and Actuals/Estimated Actuals to 6/30/2026*High School Capital Projects to Extend the Useful Life:*

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$11,811
Actuals Fiscal Year 2020/21	\$5,208
Actuals Fiscal Year 2021/22	\$42,528
Actuals Fiscal Year 2022/23	\$111,812
Actuals Fiscal Year 2023/24	\$166,472

Bonita Vista HS: Building & Site Improvements	2,357
Eastlake HS: Painting & Flooring Replacement	1,124
Eastlake HS: Library Rehabilitation	6,196
Eastlake HS: Theater Stage Floor Project	12
Eastlake HS: Security Cameras	85
Otay Ranch HS: Perimeter Fence & Marquee Rehab	56,525
Otay Ranch HS: Gym Floor Refurbishment	2,063
Otay Ranch HS: Asphalt and Concrete Project	5,614
Otay Ranch HS: Security Cameras	4,995
Otay Ranch HS: HVAC Controls Refurbishment	17,235
Olympian HS: Tennis Court Rehabilitation	2,260
Olympian HS: Security Cameras	1,237
Estimated Actuals Fiscal Year 2024/25	\$99,704

Bonita Vista HS: Building & Site Improvements	3,116
Bonita Vista HS: Roofing & HVAC Assessment	5
Eastlake HS: Gym HVAC & Bleacher Replacement	35
Eastlake HS: HVAC Controls	315
Eastlake HS: Roofing & HVAC Assessment	5
Eastlake HS: Library Rehabilitation	2,747
Otay Ranch HS: Perimeter Fence & Marquee Rehab	156,108
Otay Ranch HS: Roofing & HVAC Assessment	316
Otay Ranch HS: Asphalt & Concrete Project	844
Otay Ranch HS: Baseball & Softball Scoreboard Installations	3,893
Olympian HS: Exterior Painting	1,414
Olympian HS: Roofing & HVAC Assessment	78
Olympian HS: Baseball & Softball Dugout Rehabilitation & Scoreboard	660
Estimated Actuals Fiscal Year 2025/26	\$169,539

Total High School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$607,073
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COMMUNITY FACILITIES DISTRICT NO. 20

DETERMINATION AND FUNDING OF THE OBLIGATION

Middle School Capital Projects to Extend the Useful Life:

From Inception through Fiscal Year 2014/15	\$0
Actuals Fiscal Year 2015/16	\$0
Actuals Fiscal Year 2016/17	\$0
Actuals Fiscal Year 2017/18	\$0
Actuals Fiscal Year 2018/19	\$0
Actuals Fiscal Year 2019/20	\$5,940
Actuals Fiscal Year 2020/21	\$2,295
Actuals Fiscal Year 2021/22	\$0
Actuals Fiscal Year 2022/23	\$1,099
Actuals Fiscal Year 2023/24	\$5,825

Eastlake MS: Security Cameras	300
Eastlake MS: Field Rehabilitation Project	735
Eastlake MS: Asphalt and Concrete Project	337
Rancho Del Rey MS: Building & Site Improvement	136,752
Rancho Del Rey MS: Security Cameras	5,303
Rancho Del Rey MS: Asphalt and Concrete Project	5,960
Estimated Actuals Fiscal Year 2024/25	\$149,388

Eastlake MS: Security Cameras	51
Eastlake MS: Field Rehabilitation Project	19
Eastlake MS: Asphalt and Concrete Project	339
Rancho Del Rey MS: Building & Site Improvement	896
Rancho Del Rey MS: Security Cameras	197,411
Rancho Del Rey MS: Asphalt and Concrete Project	336
Estimated Actuals Fiscal Year 2025/26	\$199,052

Total Middle School Capital Projects that Extend the Useful Life from Inception through FY 2025/26:	\$363,599
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Total Capital Projects that Extend the Useful Life Funded from Inception to 6/30/2026:	\$970,672
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Estimated & Projected Funding for Fiscal Year 2026/27:	Middle	High
Capital Projects to Extend the Useful Life	4,291,454	320,628
Construction Oversight	29,431	2,199
Total Estimated & Projected Funding of Capital Projects to Extend the Useful Life for FY 2026/27:		\$4,643,711

Total Actual & Estimated Funding of Capital Projects to Extend the Useful Life from Inception through FY 2026/27:	\$5,614,383
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Unfunded Capital Projects to Extend the Useful Life from Inception through and including the FY 2026/27 Levy:	\$31,043,395
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