



**Community Facilities  
District No. 1  
Annual Special Tax Report**  
*Fiscal Year Ending June 30, 2025*

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**San Ysidro  
School District**

**2025 / 2026**



A division of California Financial Services

## **District Administration**

San Ysidro School District  
4350 Otay Mesa Road,  
San Ysidro, CA 92173  
T. (619) 428-4476

## **Trustee**

U.S. Bank National Association  
60 Livingston Avenue  
St. Paul, MN 55107  
T. (651) 466-6302

## **Special Tax Administrator**

KeyAnalytics  
27201 Puerta Real, Suite 260  
Mission Viejo, CA 92691  
T. (949) 282-1077

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# Introduction

Community Facilities District No. 1 (“CFD No. 1”) of the San Ysidro School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”). CFD No. 1 is authorized under the Act to finance certain school facilities (the “Authorized Facilities”) as established at the time of formation. The boundaries of CFD No. 1 encompass approximately 85 acres within the City of San Diego. As of the date of this Annual Special Tax Report (“Report”), all property zoned for residential development within CFD No. 1 has been developed.

This Report summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 1 for the purpose of establishing the Special Tax Levy for Fiscal Year 2025/2026. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (“RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used and defined in the RMA and/or the various Trust Agreements (as defined herein).

This Report is organized into the following Sections:

## **Section I – CFD Background**

Section I provides background information relating to the long-term obligations issued by the School District to finance the Authorized Facilities and the related obligations of CFD No. 1.

## **Section II – Fiscal Year 2024/2025 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Tax for Fiscal Year 2024/2025 and an accounting of the remaining collections.

## **Section III – Fund and Account Balances**

Section III examines the financial activity within the funds and accounts associated with CFD No. 1.



## **Section IV – Annual Special Tax Requirement**

Section IV calculates the Annual Special Tax Requirement based on the obligations of CFD No. 1 for Fiscal Year 2025/2026.

## **Section V – Special Tax Classification**

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

## **Section VI – Fiscal Year 2025/2026 Special Tax Levy**

Section VI provides the Fiscal Year 2025/2026 Special Tax levy based on updated Special Tax classifications and the Annual Special Tax Requirement.

# I. CFD Background

In order to finance the Authorized Facilities, the School District has periodically issued long-term obligations in the form of Certificates of Participation (“Certificates”). The Certificates are secured and repaid by scheduled lease payments due on a semi-annual basis (“Lease Payments”).

In order to minimize the interest rates and the costs associated with the issuance of the Certificates, the School District has combined the issuance of Certificates repaid through the collection of Special Taxes by CFD No. 1 with those repaid from other revenue sources including Community Facilities District Nos. 2 and 3. A table summarizing the revenue pool and annual Lease Payment obligations is included as Exhibit B.

## A. Certificate Pledge Agreements

CFD No. 1 has entered into a Pledge Agreement with the School District, which pledges the Annual Special Taxes to pay the Lease Payments on the Certificates. The Special Taxes collected by CFD No. 1 are pledged, pursuant to the Pledge Agreement, to the Lease Payments of the School District’s 2015 Refunding Certificates of Participation issued in the amount of \$21,585,000.00 on August 18, 2015 (the “2015 Certificates”), the 2016 Refunding Certificates of Participation issued in the amount of \$6,505,000 on September 29, 2016 (the “2016 Certificates”) and the 2021 Certificates of Participation (the “2021 Certificates”) issued in the amount of \$16,455,000 on April 29, 2021.

The Special Taxes levied and collected on taxable property within CFD No. 1 (net of certain administrative expenses of CFD No. 1) are pledged in whole on a parity basis to the payment of Lease Payments of the 2015 Certificates, 2016 Certificates and the 2021 Certificates.

## B. Summary of Certificates

A summary of the Certificates issued by the School District are outlined in the table below.

### Certificates of Participation of the School District

Series	Revenues Pledged	Date of Issuance	Amount Issued	Description of Authorized Facilities
1998 Certificates of Participation	Refunded	October 13, 1998	\$3,050,000	Expansion of Smythe Elementary School; Installation of HVAC at San Ysidro Middle School; Acquisition of School Buses
2001 Certificates of Participation	Refunded	June 5, 2001	\$7,075,000	Purchase of Ocean View Hills School Site
2005 Certificates of Participation	Refunded	January 25, 2005	\$17,000,000	Purchase of Vista Del Mar Elementary School Site; Construction of Ocean View Hills School
2007 Certificates of Participation	Refunded	November 29, 2007	\$7,330,000	Construction of Vista Del Mar Elementary School
2012 Certificates of Participation	Refunded	January 31, 2012	\$10,409,715	Construction of Vista Del Mar Elementary School
2015 Refunding Certificates of Participation	CFD Nos. 1, 2 and 3	August 18, 2015	\$21,585,000	Refund the outstanding 1998 Certificates, 2001 Certificates and 2005 Certificates
2016 Refunding Certificates of Participation	CFD Nos. 1, 2 and 3	September 29, 2016	\$6,505,000	Refund the outstanding 2007 Certificates
2021 Certificates of Participation	CFD Nos. 1, 2 and 3	April 29, 2021	\$16,455,000	Refund the outstanding 2012 Certificates and Capital Improvements

## II. Fiscal Year 2024/2025 Special Tax Levy

Each Fiscal Year, CFD No. 1 levies and collects Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Special Taxes in Fiscal Year 2024/2025.

### A. Special Tax Levy

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

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

Tax Class	Property Category	Unit Type	Number of Square Feet/Acres	Average Special Tax Rate <sup>[1]</sup>	Total Special Taxes
Final Land Use	Single Family Detached	Square Feet	184,022	\$0.6682 per Sq Ft	\$125,587.80
Vacant Land Use	NA	Acres	0	\$0.00 per Acre	0.00
<b>Total</b>			<b>184,022</b>		<b>\$125,587.80</b>
<small>[1] Reflects the average Special Tax Rate since the Initial Assigned Special Tax Rate for Developed Property for a specific Fiscal Year is calculated based on the Index escalator, thus the average Special Tax Rate may not reflect the actual Assigned Special Tax Rate for each parcel in a given Special Tax Class.</small>					

### B. Special Tax Collections and Delinquencies

Delinquent Special Taxes for CFD No. 1, for the Fiscal Year 2024/2025 and prior Fiscal Years are summarized in the following table. A detailed listing of the Second Installment for Fiscal Year 2024/2025 Delinquent Special Taxes is provided as Exhibit C.

## CFD No. 1

### Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					April 10, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$513,155.30	7	\$507,452.70	\$5,702.60	1.11%	\$0.00	0.00%
2021/2022	523,418.98	4	519,997.70	3,421.28	0.65%	0.00	0.00%
2022/2023	533,887.42	3	531,190.00	2,696.91	0.51%	1,478.57	0.28%
2023/2024	381,211.60	2	531,190.00	2,187.60	0.57%	2,187.60	0.57%
2024/2025	125,587.80	2	124,693.10	894.70	0.71%	894.70	0.71%



# III. Fund and Account Balances

Special Taxes are collected by the San Diego County Tax Collector as part of the regular property tax bills. Once received by the San Diego County Tax Collector the Special Taxes are transferred to the School District where they are deposited into a designated fund. Special Taxes are periodically transferred to make Lease Payments on the Certificates and pay other authorized costs. This Section summarizes the current balances of the funds and accounts associated with CFD No. 1.

## A. School District Fund

The balance of the funds being held by the School District (Fund 49.01) is \$107,437.78. A summary of the transactions from July 1, 2024 to June 30, 2025 within this fund is included as Exhibit D.

## B. Trustee Accounts

Funds and Accounts associated with the Certificates are currently being held by U.S. Bank acting as Trustee for the Certificates. These Funds and Accounts were established pursuant to the respective Trust Agreements executed in association with the 2015 Certificates, 2016 Certificates and 2021 Certificates (the “Trust Agreements”).

The balances, as of June 30, 2025 of the major funds, accounts and sub-accounts being held by the respective Trustee are listed in the following table.

## Trustee Fund and Account Balances as of June 30, 2025

Issuance	Account Name	Account Number	Balance
2015	2015 Proceeds Account	21902100-0	\$1,651.17
2015	Lease Payment Fund	21902100-1	5,934.73
2015	Reserve Fund <sup>[1]</sup>	21902100-2	0.00
2015	Project Fund	21902100-3	0.00
2015	Prepayment Fund	21902100-4	0.00
2016	2016 Proceeds Account	22956900-0	0.00
2016	Lease Payment Fund	22956900-1	3,682.64
2016	Reserve Fund <sup>[1]</sup>	22956900-2	0.00
2016	Prepayment Fund	22956900-4	0.00
2021	Special Tax Fund (Pooled)	21758900-0	0.00
2021	CFD No. 1 Special Tax Fund	21758900-1	314,949.21
2021	CFD No. 2 Special Tax Fund	21758900-2	579,825.36
2021	CFD No. 3 Special Tax Fund	21758900-3	2,057,780.08
2021	Special Tax Revenue Coverage Stabilization Account	21758900-4	500,000.00
2021	Lease Payment Account	21758901-0	0.00
2021	CFD No. 1 Surplus Account	21758901-1	0.00
2021	CFD No. 2 Surplus Account	21758901-2	0.00
2021	CFD No. 3 Surplus Account	21758901-3	0.00
2021	Lease Payment Fund	25931800-0	12,029.67
2021	Interest Account	25931800-1	0.00
2021	Reserve Fund <sup>[1]</sup>	25931800-2	0.00
2021	Project Fund	25931800-3	15.91
2021	Cost of Issuance Fund	25931800-4	0.00
2021	Purchase Fund	25931800-5	0.00
2021	CFD No. 3 Bond Fund	25931801-0	0.04
2021	CFD No. 3 Interest Account	25931801-1	0.00
2021	CFD No. 3 Principal Account	25931801-2	1.96
2021	Surplus Fund	25931801-3	1.22
<b>Total</b>			<b>\$3,475,871.99</b>

[1] Reserve Requirement is satisfied through as surety reserve policy.

## IV. Annual Special Tax Requirement

This Section outlines the calculation of the Special Tax levy of CFD No. 1 based on the financial obligations for Fiscal Year 2025/2026.

### A. Annual Special Tax Requirement

The Special Taxes of CFD No. 1 are calculated in accordance and pursuant to the RMA. Pursuant to the Pledge Agreement, The Special Taxes of CFD Nos. 1, 2 and 3 are transferred to the Lease Payment accounts on a pro-rata basis based on the total Special Tax levy of each CFD for the current Fiscal Year. Special Taxes not required to pay costs associated with the administration of CFD No. 1 or Lease Payments are available to fund the Authorized Facilities of CFD No. 1. The table below shows the calculation of the Annual Special Tax Requirement for Fiscal Year 2025/2026.

#### Annual Special Tax Requirement for CFD No. 1

<b>Fiscal Year 2024/2025 Remaining Sources</b>		<b>\$422,386.99</b>
Balance of Fund 49 (as of June 30, 2025)	\$107,437.78	
Balance in CFD No. 1 Special Tax Fund (as of June 30, 2025)	314,949.21	
<b>Fiscal Year 2024/2025 Remaining Obligations</b>		<b>(\$422,386.99)</b>
COP Lease Payment Pledge <sup>[1]</sup>	(\$74,753.62)	
Administrative Expense Contingency	(30,000.00)	
Direct Construction of Authorized Facilities	(317,633.37)	
<b>Fiscal Year 2024/2025 Revenue for Future COP Payments</b>		<b>\$0.00</b>
<b>Fiscal Year 2025/2026 Obligations</b>		<b>(\$1,118.64)</b>
COP Lease Payment Pledge <sup>[1]</sup>	(\$827.94)	
Administrative Expense Budget	(250.00)	
Anticipated Special Tax Delinquencies <sup>[2]</sup>	(7.97)	
Direct Construction of Authorized Facilities	(32.73)	
<b>Fiscal Year 2025/2026 Annual Special Tax Requirement</b>		<b>\$1,118.64</b>
<small>[1] Pursuant to the respective Pledge Agreements, Special Taxes are pledged for Lease Payments on the 2015 Certificates, 2016 Certificates and 2021 Certificates.</small>		
<small>[2] Assumes the Second Installment for Fiscal Year 2024/2025 delinquency rate of 0.71%.</small>		

## B. Administrative Expense Budget

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

### Fiscal Year 2025/2026 Budgeted Administrative Expenses

Administrative Expense	Fiscal Year 2025/2026 Budget
District Staff and Expenses	\$0.00
Consultant Expenses	249.90
County Tax Collection Fees	0.10
Contingency for Legal	0.00
<b>Total Expenses</b>	<b>\$250.00</b>

# V. Development

Each Fiscal Year, parcels within CFD No. 1 are assigned a Special Tax Classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of taxable property within CFD No. 1. For reference, the boundary map of CFD No. 1 is included as Exhibit E and the current Assessor's Parcel maps are included as Exhibit F.

## A. Final Land Use

Pursuant to the RMA, a parcel is considered to be classified as Final Land Use once a Building Permit is issued prior to July 1 of the current Fiscal Year. Once classified as Final Land Use, each parcel is taxed for a period not to exceed 25 years. Building Permits have been issued on all parcels zoned by the County of San Diego as residential property within CFD No. 1.

After a parcel exceeds 25 years of paying their Special Tax Obligation, they will no longer be subject to the Special Tax of CFD No. 1. The table below summarizes the number of parcels that have completed their Special Tax obligation and are no longer subject to the Special Tax of CFD No. 1.

**Summary of Parcels that have fulfilled their Special Tax Obligation  
Fiscal Year 2025/2026**

Initial Year Classified	Final Year Levied	Property Category	Number of Units
1992/1993	2016/2017	Single Family Detached	68
1998/1999	2022/2023	Single Family Detached	152
1999/2000	2023/2024	Single Family Detached	239
2000/2001	2024/2025	Single Family Detached	107
Total			566

The table below summarizes the number of parcels currently subject to a Special Tax with Building Permits issued and the fiscal year those parcels were initially classified as Final Land Use.



**Summary of Parcels Classified as Final Land Use  
Fiscal Year 2025/2026**

<b>Initial Year Classified</b>	<b>Property Category</b>	<b>Number of Units</b>	<b>Number of Square Feet/Acres</b>
2001/2002	Single Family Detached	1	1,607
<b>Total</b>		<b>1</b>	<b>1,607</b>

## VI. Fiscal Year 2025/2026 Special Tax Levy

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

Based on the Annual Special Tax Requirement listed in Section IV, CFD No. 1 will levy 100% of the maximum Special Tax allowable on each parcel classified as Final Land Use. The Special Tax Roll, containing a listing of each parcel's Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Special Tax levy for Fiscal Year 2025/2026 by Property Category as determined by the RMA for CFD No. 1 can be found in the table below.

**Special Tax Levy of CFD No. 1**

Tax Class	Property Category	Unit Type	Number of Square Feet/Acres	Average Special Tax Rate <sup>[1]</sup>	Total Special Taxes
Final Land Use	Single Family Detached	Square Feet	1,607	\$0.6961 per Sq Ft	\$1,118.64
Vacant Land Use	NA	Acres	0	\$0.00 per Acre	0.00
<b>Total</b>			<b>1,607</b>		<b>\$1,118.64</b>

[1] Reflects the average Special Tax Rate since the Initial Assigned Special Tax Rate for Developed Property for a specific Fiscal Year is calculated based on the Index escalator, thus the average Special Tax Rate may not reflect the actual Assigned Special Tax Rate for each parcel in a given Special Tax Class.

[https://calschools.sharepoint.com/cfs/unregulated/san ysidro/developer revenue/cfd admin/cfd no. 1/fy 2025-26/sanysidrosd\\_cfd1\\_fy2526\\_specialtaxreport\\_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/san%20ysidro/developer%20revenue/cfd%20admin/cfd%20no.%201/fy%2025-26/sanysidrosd_cfd1_fy2526_specialtaxreport_d1.docx)

# **Exhibit A**

## **Rate and Method of Apportionment**

EXHIBIT E  
COMMUNITY FACILITIES DISTRICT REPORT  
COMMUNITY FACILITIES DISTRICT NO. 1  
San Ysidro School District

MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

The Resolution of Intention refers to this Exhibit for an explanation of the rate and method of apportionment of the Special Tax so as to allow each landowner or resident within the District to estimate the maximum annual amount of the Special Taxes to be levied.

BASE TAX

The base tax for fiscal year 1992-93 is \$0.34 per square foot of developed residential property (square footage is measured at the outside wall but does not include garages, open walkway, etc.), and said base tax shall be annually adjusted to reflect changes in the Building Cost Index, but the annual increase will not be less than 2% nor more than 15%. Once a property is subject to a final building permit and thus is within the Category I tax rate, said property and tax rate shall only be subject to escalation not to exceed 2% per year. The "Building Cost Index" shall be the Building Cost Index for the City of Los Angeles adjusted annually based upon the last available data as of June 30 of each year, as set forth in the ENGINEERING NEWS-RECORD (ENR), McGraw-Hill Construction Weekly.

TAX RATES

Tax Rates shall be based upon and not exceed the annual base tax adjusted by the tax factor for each tax category as set forth below as determined on June 30 of each year. All taxable property shall be subject to a single rate of Special Tax levied as follows:

PROPERTY TAX CATEGORIES AND SPECIAL TAX FACTORS

CATEGORY I: FINAL LAND USE: All property within Zone "A" and "B", upon the issuance of a building permit prior to July 1 of the current fiscal year, shall be subject to the following taxes for a period not to exceed 25 years, said tax to be levied to pay for authorized public capital facilities and debt service on issued bonds:

<u>PROPERTY CATEGORY</u>	<u>FACTORS (% OF BASE TAX)</u>
Single Family Dwelling Unit	100
Duplex	90
Triplex	90
Fourplex	90
Condominium	90
Apartment, per unit	80
Retirement Facility Unit	16.67

<u>OTHER USES</u>	<u>FACTORS (% OF BASE TAX)</u>
Commercial and/or Industrial	16.67

CATEGORY II: VACANT LAND USE: All property within Zone "A" only shall be subject to the following tax if there is insufficient revenue from Category I Special Tax to pay debt service on any outstanding bonds and administrative expenses associated with bonds outstanding and secured by Zone A. Special Taxes shall be levied on Category II property in the following manner:

Not to exceed \$7,000.00 per gross acre on any land which is not subject to Category I Special Taxes. The land shall continue to be subject to the Special Tax as needed until all bonds have been discharged.



## **Exhibit B**

### **Revenue Pool and Lease Payment Schedule**

**San Ysidro School District**  
**Available Revenue for Lease Payments for the Certificate of Participation**

Bond Year	Special Tax Levy <sup>[1]</sup>			Administrative Expense Budget	Total Net Available Annual Special Tax Revenue	Change in Special Tax Revenue Coverage Stabilization Account <sup>[2]</sup>	Total Net Available Revenue	COP Lease Payments			Total COPs Lease Payments	Remaining Revenue <sup>[3]</sup>
	CFD No. 1	CFD No. 2	CFD No. 3					Series 2015	Series 2016	Series 2021		
2025/2026	\$1,118.64	\$1,025,408.21	\$2,830,067.96	(\$87,165.30)	\$3,769,429.51	\$0.00	\$3,769,429.51	\$1,499,625.00	\$449,550.00	\$905,217.52	\$2,854,392.52	\$915,036.99
2026/2027	0.00	1,045,916.37	2,886,669.32	(87,767.60)	3,844,818.10	0.00	3,844,818.10	1,528,125.00	464,350.00	919,817.52	2,912,292.52	932,525.58
2027/2028	0.00	1,066,834.70	2,944,402.71	(89,522.95)	3,921,714.46	0.00	3,921,714.46	1,557,050.00	473,150.00	943,017.52	2,973,217.52	948,496.94
2028/2029	0.00	1,088,171.40	3,003,290.76	(91,313.41)	4,000,148.75	0.00	4,000,148.75	1,593,300.00	481,150.00	954,417.52	3,028,867.52	971,281.23
2029/2030	0.00	1,109,934.82	2,825,186.56	(93,139.68)	3,841,981.71	0.00	3,841,981.71	1,419,800.00	648,350.00	804,417.52	2,872,567.52	969,414.19
2030/2031	0.00	1,132,133.52	2,776,733.90	(95,002.47)	3,813,864.95	0.00	3,813,864.95	1,361,800.00	538,350.00	934,417.52	2,834,567.52	979,297.43
2031/2032	0.00	1,113,298.18	2,714,721.59	(96,902.52)	3,731,117.25	0.00	3,731,117.25	1,253,800.00	546,950.00	948,417.52	2,749,167.52	981,949.73
2032/2033	0.00	1,111,191.29	2,621,460.77	(98,840.57)	3,633,811.49	(350,000.00)	3,283,811.49	1,138,300.00	599,550.00	590,817.52	2,328,667.52	955,143.97
2033/2034	0.00	1,058,700.38	2,476,595.20	(100,817.38)	3,434,478.21	(200,000.00)	3,234,478.21	930,800.00	609,350.00	731,417.52	2,271,567.52	962,910.69
2034/2035	0.00	527,179.84	2,318,251.92	(102,833.73)	2,742,598.03	350,000.00	3,092,598.03	0.00	922,950.00	1,206,117.52	2,129,067.52	963,530.51
2035/2036	0.00	0.00	2,280,160.76	(58,272.45)	2,221,888.31	225,000.00	2,446,888.31	0.00	363,150.00	1,166,117.52	1,529,267.52	917,620.79
2036/2037	0.00	0.00	2,147,945.41	(59,437.90)	2,088,507.51	(125,000.00)	1,963,507.51	0.00	267,800.00	806,517.52	1,074,317.52	889,189.99
2037/2038	0.00	0.00	2,109,809.76	(60,626.65)	2,049,183.11	(150,000.00)	1,899,183.11	0.00	0.00	1,001,477.52	1,001,477.52	897,705.59
2038/2039	0.00	0.00	1,485,112.67	(61,839.19)	1,423,273.49	650,000.00	2,073,273.49	0.00	0.00	1,146,502.52	1,146,502.52	926,770.97
2039/2040	0.00	0.00	1,502,941.52	(63,075.97)	1,439,865.55	0.00	1,439,865.55	0.00	0.00	557,650.02	557,650.02	882,215.53
2040/2041	0.00	0.00	1,506,158.86	(64,337.49)	1,441,821.37	100,000.00	1,541,821.37	0.00	0.00	632,525.02	632,525.02	909,296.35
2041/2042	0.00	0.00	1,536,282.04	(65,624.24)	1,470,657.80	0.00	1,470,657.80	0.00	0.00	555,487.52	555,487.52	915,170.28
2042/2043	0.00	0.00	1,567,007.68	(66,936.72)	1,500,070.96	0.00	1,500,070.96	0.00	0.00	564,912.52	564,912.52	935,158.44
2043/2044	0.00	0.00	1,598,347.83	(68,275.46)	1,530,072.37	0.00	1,530,072.37	0.00	0.00	573,887.52	573,887.52	956,184.85
2044/2045	0.00	0.00	1,630,314.79	(69,640.97)	1,560,673.82	0.00	1,560,673.82	0.00	0.00	586,775.00	586,775.00	973,898.82
2045/2046	0.00	0.00	1,605,177.41	(71,033.79)	1,534,143.62	0.00	1,534,143.62	0.00	0.00	549,068.76	549,068.76	985,074.86
2046/2047	0.00	0.00	1,637,280.96	(72,454.46)	1,564,826.49	0.00	1,564,826.49	0.00	0.00	556,956.26	556,956.26	1,007,870.23
2047/2048	0.00	0.00	1,496,907.96	(73,903.55)	1,423,004.40	0.00	1,423,004.40	0.00	0.00	414,368.76	414,368.76	1,008,635.64
2048/2049	0.00	0.00	1,246,577.09	(75,381.62)	1,171,195.47	0.00	1,171,195.47	0.00	0.00	164,868.76	164,868.76	1,006,326.71
2049/2050	0.00	0.00	1,136,079.73	(76,889.26)	1,059,190.47	0.00	1,059,190.47	0.00	0.00	46,068.76	46,068.76	1,013,121.71
<b>Total</b>	<b>\$1,118.64</b>	<b>\$10,278,768.72</b>	<b>\$51,883,485.15</b>	<b>(\$1,951,035.33)</b>	<b>\$60,212,337.18</b>	<b>\$500,000.00</b>	<b>\$60,712,337.18</b>	<b>\$12,282,600.00</b>	<b>\$6,364,650.00</b>	<b>\$18,261,259.18</b>	<b>\$36,908,509.18</b>	<b>\$23,803,828.00</b>

[1] Does not account for anticipated Special Tax delinquencies.

[2] Includes \$500,000 currently deposited into the Special Tax Revenue Coverage Stabilization Fund held with the Trustee.

[3] Any amounts not required to pay Lease Payments may be used to issue additional parity Certificates or construct Authorized Facilities.

# **Exhibit C**

## **Delinquent Special Tax Report**



# Fixed Charge Special Assessment Delinquency Report

Second Installment Report for Fiscal Year 2024/2025  
San Ysidro School District Community Facilities District No. 1



## Summary

### Second Installment

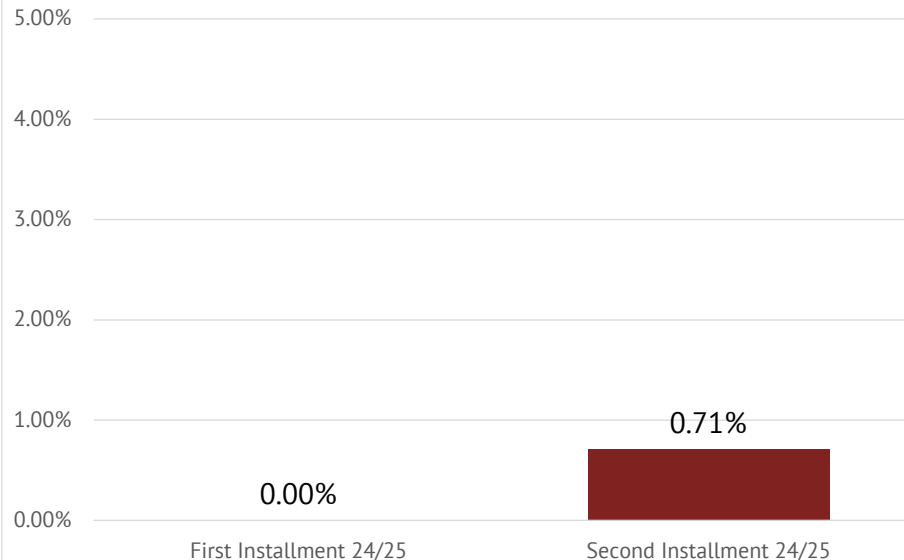
Total Taxes Due April 10, 2025	\$125,587.80
Amount Paid	\$124,693.10
Amount Remaining to be Collected	\$894.70
Number of Parcels Delinquent	2
Delinquency Rate	0.71%

### Foreclosure

CFD Subject to Foreclosure Covenant:	No
Foreclosure Determination Date	N/A
<b>Foreclosure Qualification</b>	

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

Second Installment  
Delinquency Rate Comparison



### Parcels Qualifying for Foreclosure

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



# Fixed Charge Special Assessment Delinquency Report

Second Installment Report for Fiscal Year 2024/2025  
San Ysidro School District Community Facilities District No. 1

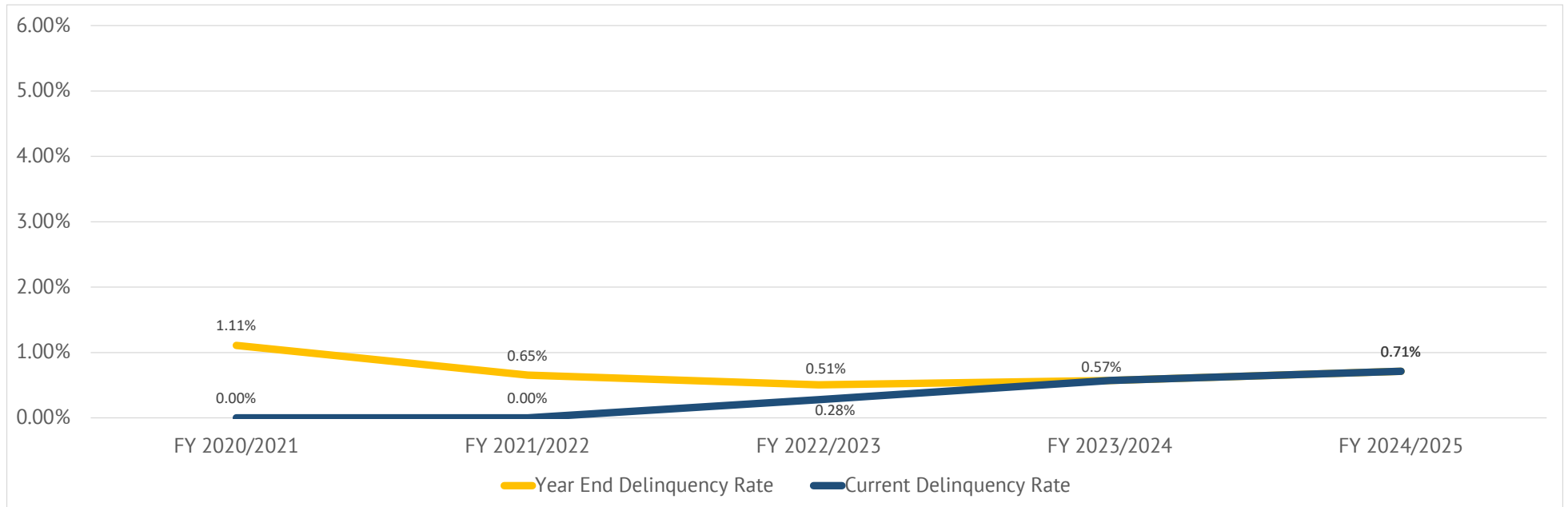


## Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					April 10, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$513,155.30	7	\$507,452.70	\$5,702.60	1.11%	\$0.00	0.00%
2021/2022	523,418.98	4	519,997.70	3,421.28	0.65%	0.00	0.00%
2022/2023	533,887.42	3	531,190.51	2,696.91	0.51%	1,478.57	0.28%
2023/2024	381,211.60	2	379,024.00	2,187.60	0.57%	2,187.60	0.57%
2024/2025 <sup>[1]</sup>	125,587.80	2	124,693.10	894.70	0.71%	894.70	0.71%

[1] Delinquency data as of April 10, 2025.

## Historical Delinquency Rate





# **Exhibit D**

## **Summary of Transactions School District Fund**

**Fund: Fund 49:01**
**Subfund: Fund 49.1:9010 (CFD #1) - Acquisition Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$45,924.27	\$8,488,113.26	\$0.00	(\$45,230.26)	(\$8,112,082.26)	\$376,725.01			BEGINNING BALANCE
07-19-2024		\$163.71				\$376,888.72		FA-0001304808	Tax Apport #12-Investment Fds
10-15-2024		\$1,390.84				\$378,279.56		FA-0001348120	Tax Apport #03-Investment Fds
10-22-2024	\$171.55					\$378,451.11		FA-0001351883	FY2425 Interest 1Q- 1st distribution
11-19-2024		\$7,529.12				\$385,980.23		FA-0001362340	Tax Apport #04-Investment Fds
12-13-2024		\$7,607.74				\$393,587.97		FA-0001372035	Tax Apport #05-Investment Fds
12-17-2024	\$581.24					\$394,169.21		FA-0001373167	FY2425 Interest 1Q- 2nd distribution
01-06-2025	\$275.62					\$394,444.83		FA-0001376243	FY2425 Interest 1Q- 3rd distribution
01-10-2025					(\$88,938.08)	\$305,506.75	San Ysidro School District	DO-0001377389	Clear COPS Suspense 9/1/2024 P
01-10-2025					(\$130,968.25)	\$174,538.50	San Ysidro School District	DO-0001377389	Clear COPS Suspense 9/1/2024 P
01-14-2025		\$50,293.63				\$224,832.13		FA-0001381084	Tax Apport #06-Investment Fds
01-22-2025	\$20.40					\$224,852.53		FA-0001381205	FY2425 Interest 2Q- 1st distribution
02-18-2025		\$5,644.40				\$230,496.93		FA-0001400863	Tax Apport #07-Investment Fds
02-28-2025	\$53.37					\$230,550.30		FA-0001414981	FY2425 Interest 2Q- 2nd distribution
03-18-2025		\$3,638.45				\$234,188.75		FA-0001422086	Tax Apport #08-Investment Fds
04-18-2025		\$50,553.95				\$284,742.70		FA-0001433092	Tax Apport #09-Investment Fds
04-22-2025	\$43.39					\$284,786.09		FA-0001434339	FY2425 Interest 2Q- 3rd cash distribution
04-23-2025	\$23.78					\$284,809.87		FA-0001434775	FY2425 Interest 3Q-1st distribution
05-13-2025		\$2,525.77				\$287,335.64		FA-0001442302	Tax Apport #10-Investment Fds
06-09-2025	\$268.43					\$287,604.07		FA-0001451529	FY2425 Interest 3Q- 2nd distribution
	\$1,437.78	\$129,347.61	\$0.00	\$0.00	(\$219,906.33)	(\$89,120.94)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$47,362.05</b>	<b>\$8,617,460.87</b>	<b>\$0.00</b>	<b>(\$45,230.26)</b>	<b>(\$8,331,988.59)</b>	<b>\$287,604.07</b>	<b>Total for Fund 49.1:9010 (CFD #1) - Acquisition Fund</b>		

**Subfund: Fund 49.1:9999 (CFD #1) - Suspense**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	(\$1,575.25)	\$1,575.25	\$0.00	(\$164,422.44)	\$0.00	(\$164,422.44)			BEGINNING BALANCE
07-02-2024	\$430.19					(\$163,992.25)		FA-0001295630	FY2324 Interest 3Q- 3rd distribution
07-19-2024	\$832.70					(\$163,159.55)		FA-0001302132	FY2324 Interest 4Q- 1st distribution
08-13-2024				(\$219,906.33)		(\$383,065.88)		FA-0001326056	Payables A 3609653 184361865 0
09-26-2024	\$1,375.60					(\$381,690.28)		FA-0001341533	FY2324 Interest 4Q- 2nd distribution
10-01-2024	\$79.06					(\$381,611.22)		FA-0001343112	FY2324 Interest 4Q- 3rd distribution

Subfund: Fund 49.1:9999 (CFD #1) - Suspense									
Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
01-10-2025				\$219,906.33		(\$161,704.89)		DO-0001377389	Clear COPS Suspense 9/1/2024 P
02-18-2025				(\$18,461.40)		(\$180,166.29)		FA-0001418478	Payables A 3641876 185778480 1
	\$2,717.55	\$0.00	\$0.00	(\$18,461.40)	\$0.00	(\$15,743.85)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$1,142.30</b>	<b>\$1,575.25</b>	<b>\$0.00</b>	<b>(\$182,883.84)</b>	<b>\$0.00</b>	<b>(\$180,166.29)</b>	<b>Total for Fund 49.1:9999 (CFD #1) - Suspense</b>		
<b>Fund Total</b>	<b>\$48,504.35</b>	<b>\$8,619,036.12</b>	<b>\$0.00</b>	<b>(\$228,114.10)</b>	<b>(\$8,331,988.59)</b>	<b>\$107,437.78</b>	<b>Total for Fund 49:01</b>		
<b>Grand Total</b>	<b>\$48,504.35</b>	<b>\$8,619,036.12</b>	<b>\$0.00</b>	<b>(\$228,114.10)</b>	<b>(\$8,331,988.59)</b>	<b>\$107,437.78</b>	<b>Grand Total for Selected Funds/SubFunds</b>		

# **Exhibit E**

## **CFD Boundary Map**

EXHIBIT A

BOUNDARY MAP  
COMMUNITY FACILITIES DISTRICT NO. 1  
SAN YSIDRO SCHOOL DISTRICT  
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

FILED THIS 29 DAY OF JUNE 1992 AT THE HOUR OF 10:30 AM IN BOOK 26 PAGE 40 DOCUMENT NO. 92-403647 OF COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

ANNETTE EVANS  
COUNTY RECORDER

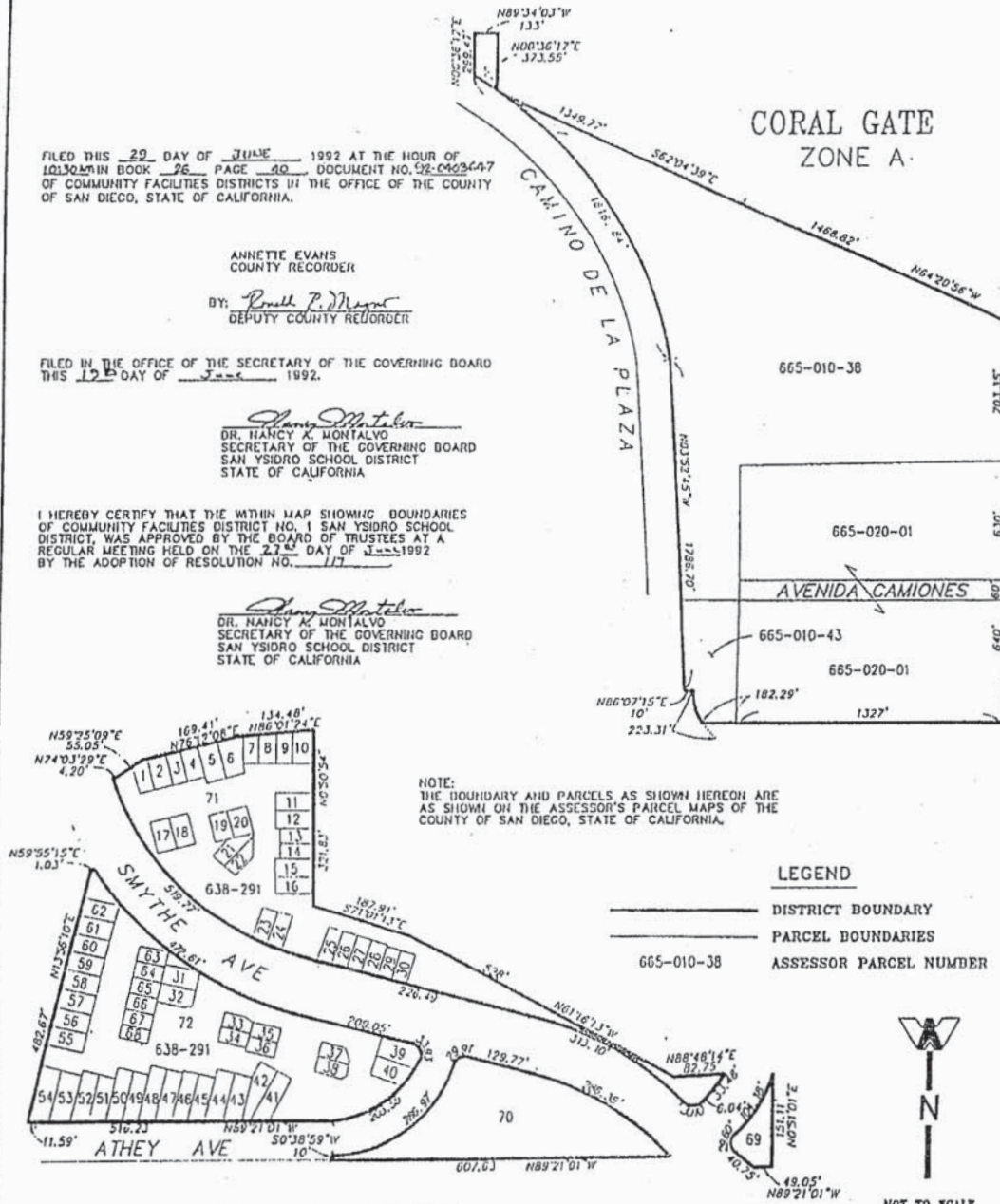
BY: *Ronald P. Nguyen*  
DEPUTY COUNTY RECORDER

FILED IN THE OFFICE OF THE SECRETARY OF THE GOVERNING BOARD THIS 12 DAY OF JUNE 1992.

*Nancy A. Montalvo*  
DR. NANCY A. MONTALVO  
SECRETARY OF THE GOVERNING BOARD  
SAN YSIDRO SCHOOL DISTRICT  
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 1 SAN YSIDRO SCHOOL DISTRICT, WAS APPROVED BY THE BOARD OF TRUSTEES AT A REGULAR MEETING HELD ON THE 27 DAY OF JUNE 1992 BY THE ADOPTION OF RESOLUTION NO. 117

*Nancy A. Montalvo*  
DR. NANCY A. MONTALVO  
SECRETARY OF THE GOVERNING BOARD  
SAN YSIDRO SCHOOL DISTRICT  
STATE OF CALIFORNIA



NOTE:  
THE BOUNDARY AND PARCELS AS SHOWN HEREON ARE AS SHOWN ON THE ASSESSOR'S PARCEL MAPS OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

LEGEND

- DISTRICT BOUNDARY
- PARCEL BOUNDARIES
- 665-010-38 ASSESSOR PARCEL NUMBER



NOT TO SCALE

ROBINHOOD CREEK  
ZONE B

WILLIAM ASSOCIATES  
CONSULTING ENGINEERS AND PLANNERS  
1000 MARINE AVENUE, SUITE 100, SAN DIEGO, CA 92101

BK 26 PG 40 92-403647

# BOUNDARY MAP OF ANNEXATION NO. 98/99-01 TO COMMUNITY FACILITIES DISTRICT NO. 1 OF THE SAN YSIDRO SCHOOL DISTRICT

(CORAL GATE/UNIT NO. 4)  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA

THIS ANNEXATION MAP AMENDS THE BOUNDARY MAP FOR COMMUNITY FACILITIES DISTRICT NO. 1 OF THE SAN YSIDRO SCHOOL DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, PREVIOUSLY RECORDED AT BOOK 24 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE 40, INSTRUMENT NO. 92-403847, IN THE OFFICE OF THE COUNTY RECORDER FOR THE COUNTY OF SAN DIEGO, CALIFORNIA.



North ↑  
Not to Scale

## LEGEND

ANNEXATION BOUNDARY

LOT NO. ①

LOT NO.	1
SAN DIEGO COUNTY ASSESSOR'S PARCEL NO.	865-064-02-00

FILED THIS 25 DAY OF MARCH 1999 AT THE HOUR OF 10:43 A.M. IN BOOK 25 PAGE 17 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN DIEGO.

*Michael J. Hollman, Deputy*  
COUNTY RECORDER  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF TRUSTEES OF THE SCHOOL DISTRICT THIS 17th DAY OF March 1999

*Shirley A. Kagan*  
SECRETARY, BOARD OF TRUSTEES  
SAN YSIDRO SCHOOL DISTRICT  
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF TERRITORY ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 1 OF THE SAN YSIDRO SCHOOL DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF TRUSTEES OF THE SCHOOL DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 17th DAY OF March 1999, BY ITS RESOLUTION NO. 98-3202.

*Shirley A. Kagan*  
SECRETARY, BOARD OF TRUSTEES  
SAN YSIDRO SCHOOL DISTRICT  
STATE OF CALIFORNIA

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

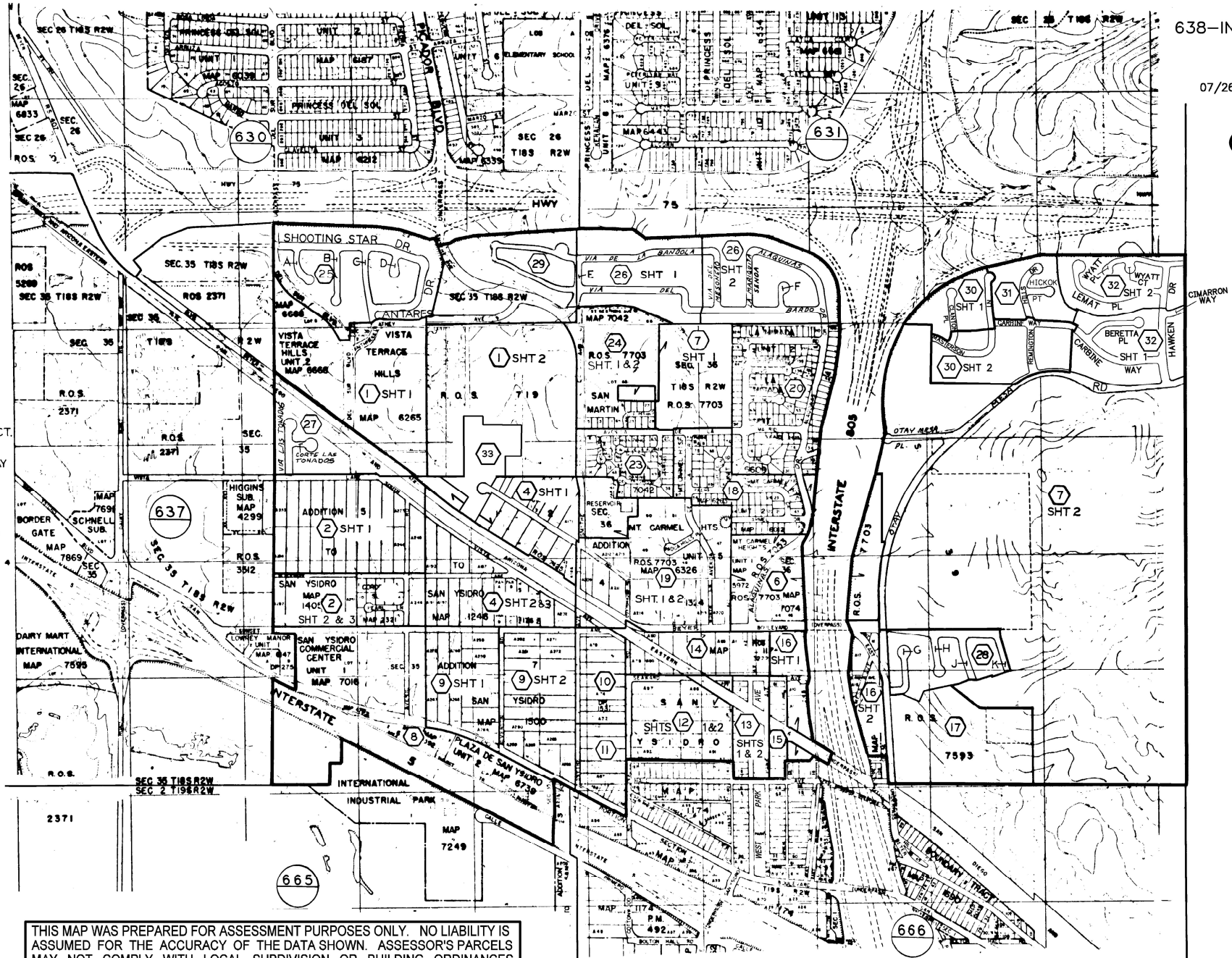
Dec No: 1999-0193319

# **Exhibit F**

## **Assessor's Parcel Maps**

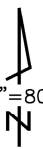


A-BIG DIPPER WAY  
 B-SHOOTING STAR CT.  
 C-CAITHNESS DR.  
 D-LITTLE DIPPER WAY  
 E-VIA DE LA  
 MELODIA  
 F-LAS BUJIAS  
 CORTE  
 G-ENCHANTED PL.  
 H-FANTASY LN.  
 J-DEI ANY DR.  
 K-ENRIGHT DR.



638-INDEX

07/26/2019 CS 1"=800'



645

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

T 18 S - R 2 W



SAN DIEGO COUNTY  
 ASSESSOR'S MAP  
 BOOK 638 INDEX



08

638-010

12-21  
RS

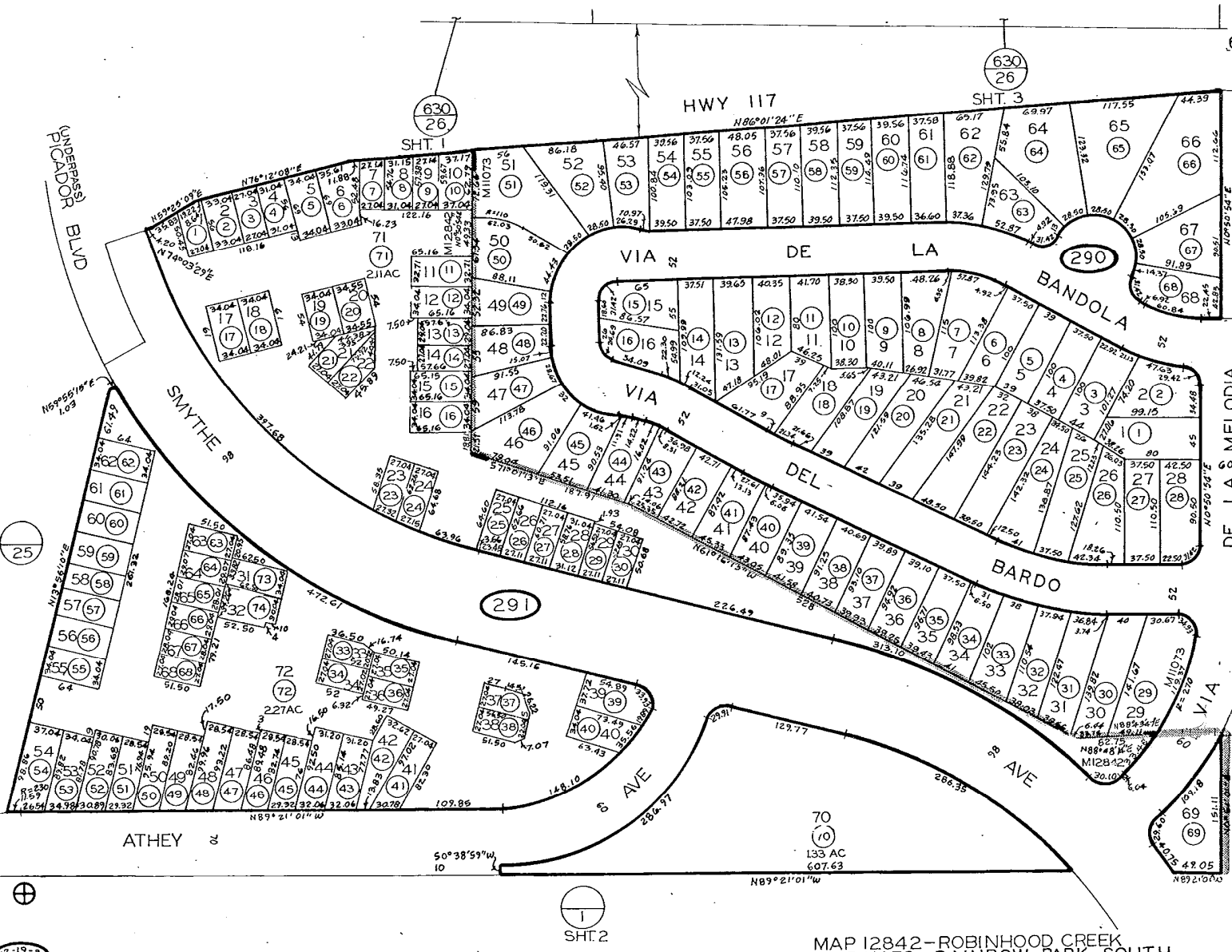
SAN DIEGO COUNTY  
ASSESSOR'S MAP  
BOOK 638, PAGE 29

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS  
ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS  
MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

MAP 12842-ROBINHOOD CREEK  
MAP 11073-RAINBOW PARK SOUTH

638-29

1"=100'

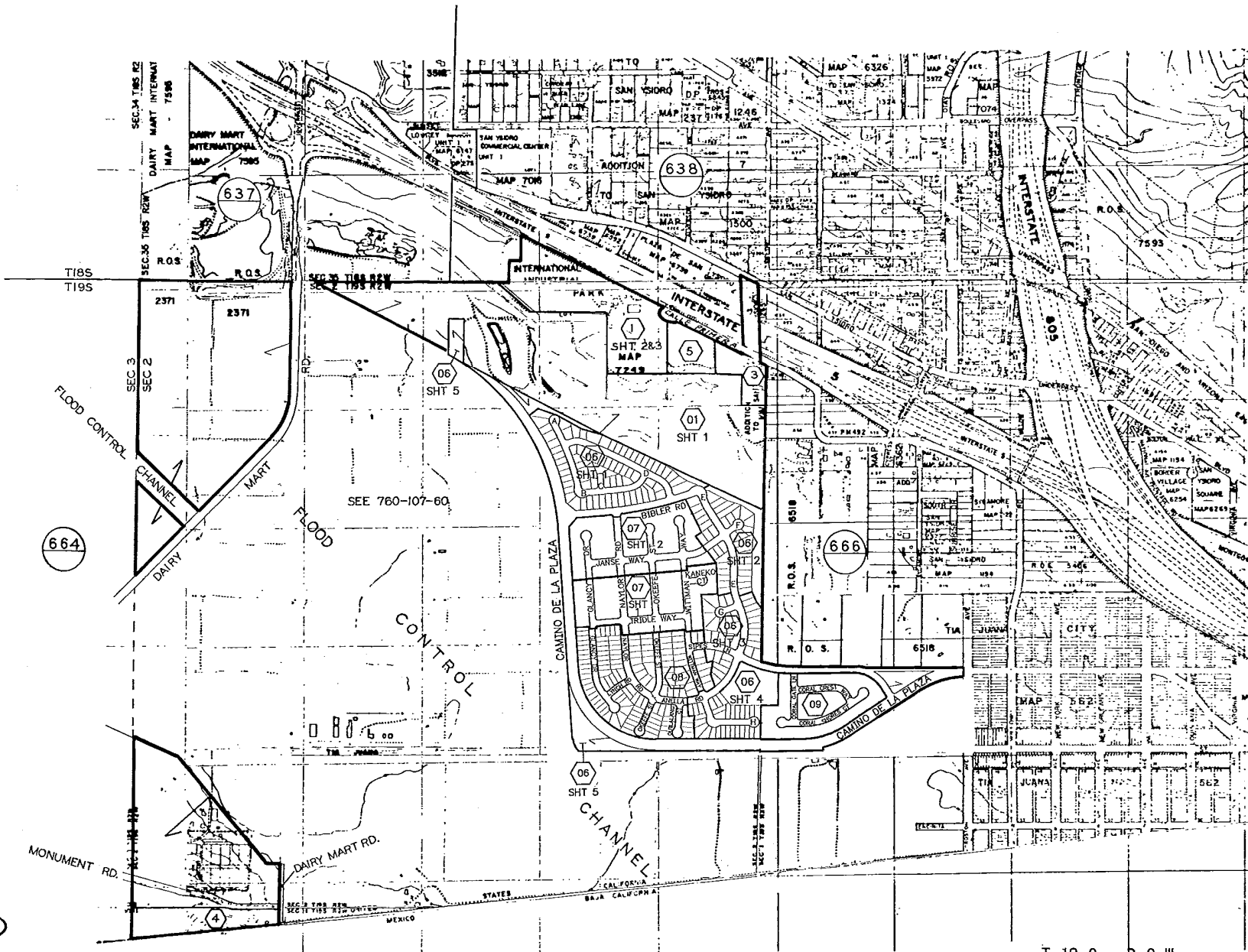


SHT. 16-1-94 D/b

CHANGES

BLK	OLD	NEW	YR	CUT
290		1-68	85	201
291		1-72	92	50
291	314	32	73	44
		25	100	

CANC

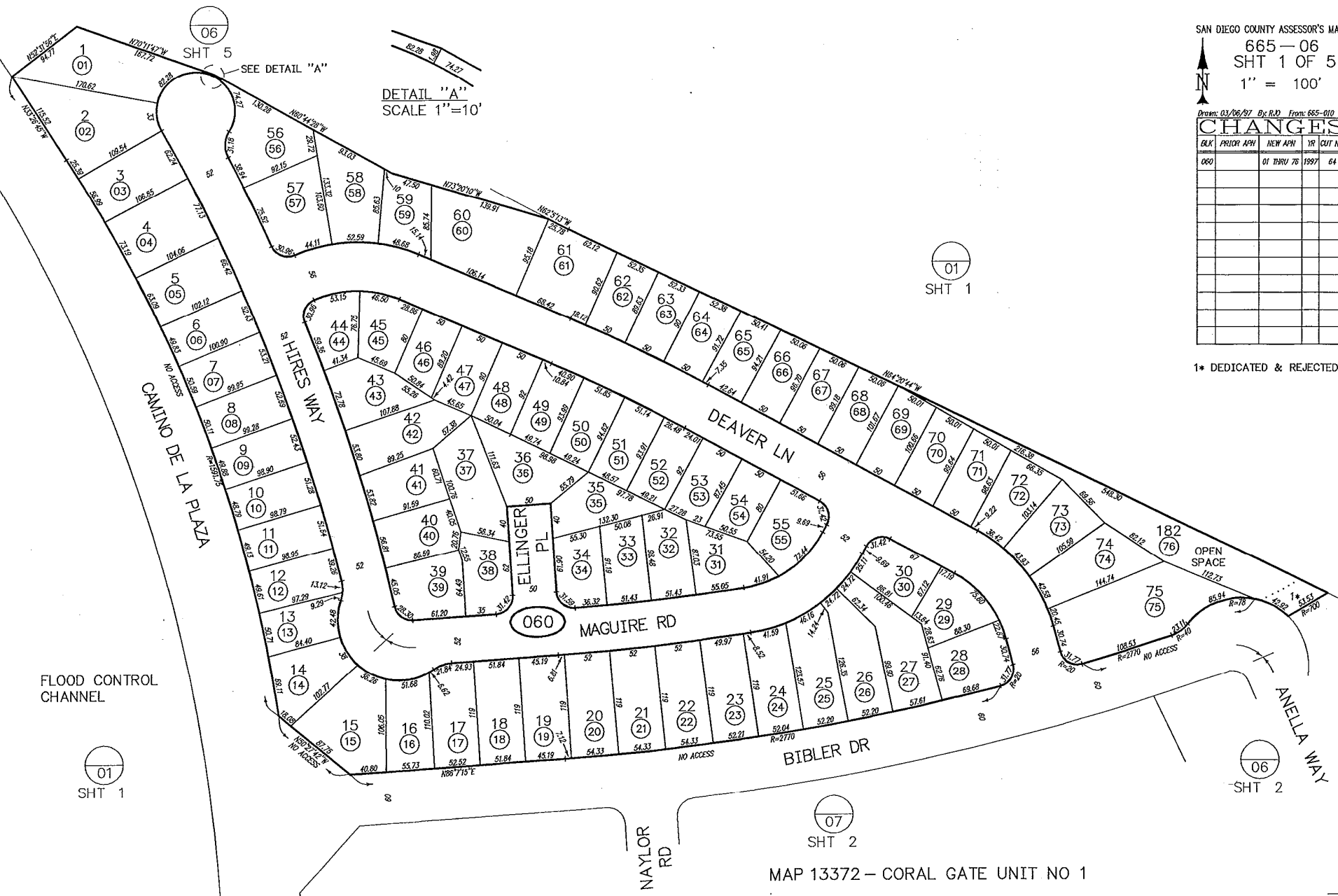


- A- HIRES WAY
- B- MAGUIRE RD
- C- ELLINGER PL
- D- DEAYER LN
- E- ANELLA WAY
- F- JANSE WAY
- G- FIX CT
- H- WITTMAN WAY

T 19 S - R 2 W

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.



SAN DIEGO COUNTY ASSESSOR'S MAP

665-06  
SHT 1 OF 5

1" = 100'

Drawn: 03/06/97 By: RJD From: 665-010

CHANGES				
BLK	PRIOR APN	NEW APN	1R	OUT NO
060		01 THRU 76	1997	64

1\* DEDICATED & REJECTED

MAP 13372 - CORAL GATE UNIT NO 1

[illegible]



--	--	--	--	--

[illegible]



1\* OPEN SPACE





01  
SHT 1

CAMINO DE LA PLAZA

06  
SHT 1

071

07  
SHT 1

MAP 13546 - CORAL GATE NO 2

SAN DIEGO COUNTY ASSESSOR'S MAP  
665-07  
SHT 2 OF 2  
1" = 100'

Drawn: 4/15/98 By: AG From: 665-010

# CHANGES

[illegible]

[illegible]

[illegible]

1\* NO ACCESS

# **Exhibit G**

**Special Tax Roll for Fiscal Year 2025/2026**

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
12842	1	638-291-01-00	\$0.00	\$0.00
12842	2	638-291-02-00	\$0.00	\$0.00
12842	3	638-291-03-00	\$0.00	\$0.00
12842	4	638-291-04-00	\$0.00	\$0.00
12842	5	638-291-05-00	\$0.00	\$0.00
12842	6	638-291-06-00	\$0.00	\$0.00
12842	7	638-291-07-00	\$0.00	\$0.00
12842	8	638-291-08-00	\$0.00	\$0.00
12842	9	638-291-09-00	\$0.00	\$0.00
12842	10	638-291-10-00	\$0.00	\$0.00
12842	11	638-291-11-00	\$0.00	\$0.00
12842	12	638-291-12-00	\$0.00	\$0.00
12842	13	638-291-13-00	\$0.00	\$0.00
12842	14	638-291-14-00	\$0.00	\$0.00
12842	15	638-291-15-00	\$0.00	\$0.00
12842	16	638-291-16-00	\$0.00	\$0.00
12842	17	638-291-17-00	\$0.00	\$0.00
12842	18	638-291-18-00	\$0.00	\$0.00
12842	19	638-291-19-00	\$0.00	\$0.00
12842	20	638-291-20-00	\$0.00	\$0.00
12842	21	638-291-21-00	\$0.00	\$0.00
12842	22	638-291-22-00	\$0.00	\$0.00
12842	23	638-291-23-00	\$0.00	\$0.00
12842	24	638-291-24-00	\$0.00	\$0.00
12842	25	638-291-25-00	\$0.00	\$0.00
12842	26	638-291-26-00	\$0.00	\$0.00
12842	27	638-291-27-00	\$0.00	\$0.00
12842	28	638-291-28-00	\$0.00	\$0.00
12842	29	638-291-29-00	\$0.00	\$0.00
12842	30	638-291-30-00	\$0.00	\$0.00
12842	33	638-291-33-00	\$0.00	\$0.00
12842	34	638-291-34-00	\$0.00	\$0.00
12842	35	638-291-35-00	\$0.00	\$0.00
12842	36	638-291-36-00	\$0.00	\$0.00
12842	37	638-291-37-00	\$0.00	\$0.00
12842	38	638-291-38-00	\$0.00	\$0.00
12842	39	638-291-39-00	\$0.00	\$0.00
12842	40	638-291-40-00	\$0.00	\$0.00
12842	41	638-291-41-00	\$0.00	\$0.00
12842	42	638-291-42-00	\$0.00	\$0.00
12842	43	638-291-43-00	\$0.00	\$0.00
12842	44	638-291-44-00	\$0.00	\$0.00
12842	45	638-291-45-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
12842	46	638-291-46-00	\$0.00	\$0.00
12842	47	638-291-47-00	\$0.00	\$0.00
12842	48	638-291-48-00	\$0.00	\$0.00
12842	49	638-291-49-00	\$0.00	\$0.00
12842	50	638-291-50-00	\$0.00	\$0.00
12842	51	638-291-51-00	\$0.00	\$0.00
12842	52	638-291-52-00	\$0.00	\$0.00
12842	53	638-291-53-00	\$0.00	\$0.00
12842	54	638-291-54-00	\$0.00	\$0.00
12842	55	638-291-55-00	\$0.00	\$0.00
12842	56	638-291-56-00	\$0.00	\$0.00
12842	57	638-291-57-00	\$0.00	\$0.00
12842	58	638-291-58-00	\$0.00	\$0.00
12842	59	638-291-59-00	\$0.00	\$0.00
12842	60	638-291-60-00	\$0.00	\$0.00
12842	61	638-291-61-00	\$0.00	\$0.00
12842	62	638-291-62-00	\$0.00	\$0.00
12842	63	638-291-63-00	\$0.00	\$0.00
12842	64	638-291-64-00	\$0.00	\$0.00
12842	65	638-291-65-00	\$0.00	\$0.00
12842	66	638-291-66-00	\$0.00	\$0.00
12842	67	638-291-67-00	\$0.00	\$0.00
12842	68	638-291-68-00	\$0.00	\$0.00
12842	69	638-291-69-00	\$0.00	\$0.00
12842	70	638-291-70-00	\$0.00	\$0.00
12842	71	638-291-71-00	\$0.00	\$0.00
12842	72	638-291-72-00	\$0.00	\$0.00
12842	31	638-291-73-00	\$0.00	\$0.00
12842	32	638-291-74-00	\$0.00	\$0.00
13372	1	665-060-01-00	\$0.00	\$0.00
13372	2	665-060-02-00	\$0.00	\$0.00
13372	3	665-060-03-00	\$0.00	\$0.00
13372	4	665-060-04-00	\$0.00	\$0.00
13372	5	665-060-05-00	\$0.00	\$0.00
13372	6	665-060-06-00	\$0.00	\$0.00
13372	7	665-060-07-00	\$0.00	\$0.00
13372	8	665-060-08-00	\$0.00	\$0.00
13372	9	665-060-09-00	\$0.00	\$0.00
13372	10	665-060-10-00	\$0.00	\$0.00
13372	11	665-060-11-00	\$0.00	\$0.00
13372	12	665-060-12-00	\$0.00	\$0.00
13372	13	665-060-13-00	\$0.00	\$0.00
13372	14	665-060-14-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13372	15	665-060-15-00	\$0.00	\$0.00
13372	16	665-060-16-00	\$0.00	\$0.00
13372	17	665-060-17-00	\$0.00	\$0.00
13372	18	665-060-18-00	\$0.00	\$0.00
13372	19	665-060-19-00	\$0.00	\$0.00
13372	20	665-060-20-00	\$0.00	\$0.00
13372	21	665-060-21-00	\$0.00	\$0.00
13372	22	665-060-22-00	\$0.00	\$0.00
13372	23	665-060-23-00	\$0.00	\$0.00
13372	24	665-060-24-00	\$0.00	\$0.00
13372	25	665-060-25-00	\$0.00	\$0.00
13372	26	665-060-26-00	\$0.00	\$0.00
13372	27	665-060-27-00	\$0.00	\$0.00
13372	28	665-060-28-00	\$0.00	\$0.00
13372	29	665-060-29-00	\$0.00	\$0.00
13372	30	665-060-30-00	\$0.00	\$0.00
13372	31	665-060-31-00	\$0.00	\$0.00
13372	32	665-060-32-00	\$0.00	\$0.00
13372	33	665-060-33-00	\$0.00	\$0.00
13372	34	665-060-34-00	\$0.00	\$0.00
13372	35	665-060-35-00	\$0.00	\$0.00
13372	36	665-060-36-00	\$0.00	\$0.00
13372	37	665-060-37-00	\$0.00	\$0.00
13372	38	665-060-38-00	\$0.00	\$0.00
13372	39	665-060-39-00	\$0.00	\$0.00
13372	40	665-060-40-00	\$0.00	\$0.00
13372	41	665-060-41-00	\$0.00	\$0.00
13372	42	665-060-42-00	\$0.00	\$0.00
13372	43	665-060-43-00	\$0.00	\$0.00
13372	44	665-060-44-00	\$0.00	\$0.00
13372	45	665-060-45-00	\$0.00	\$0.00
13372	46	665-060-46-00	\$0.00	\$0.00
13372	47	665-060-47-00	\$0.00	\$0.00
13372	48	665-060-48-00	\$0.00	\$0.00
13372	49	665-060-49-00	\$0.00	\$0.00
13372	50	665-060-50-00	\$0.00	\$0.00
13372	51	665-060-51-00	\$0.00	\$0.00
13372	52	665-060-52-00	\$0.00	\$0.00
13372	53	665-060-53-00	\$0.00	\$0.00
13372	54	665-060-54-00	\$0.00	\$0.00
13372	55	665-060-55-00	\$0.00	\$0.00
13372	56	665-060-56-00	\$0.00	\$0.00
13372	57	665-060-57-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13372	58	665-060-58-00	\$0.00	\$0.00
13372	59	665-060-59-00	\$0.00	\$0.00
13372	60	665-060-60-00	\$0.00	\$0.00
13372	61	665-060-61-00	\$0.00	\$0.00
13372	62	665-060-62-00	\$0.00	\$0.00
13372	63	665-060-63-00	\$0.00	\$0.00
13372	64	665-060-64-00	\$0.00	\$0.00
13372	65	665-060-65-00	\$0.00	\$0.00
13372	66	665-060-66-00	\$0.00	\$0.00
13372	67	665-060-67-00	\$0.00	\$0.00
13372	68	665-060-68-00	\$0.00	\$0.00
13372	69	665-060-69-00	\$0.00	\$0.00
13372	70	665-060-70-00	\$0.00	\$0.00
13372	71	665-060-71-00	\$0.00	\$0.00
13372	72	665-060-72-00	\$0.00	\$0.00
13372	73	665-060-73-00	\$0.00	\$0.00
13372	74	665-060-74-00	\$0.00	\$0.00
13372	75	665-060-75-00	\$0.00	\$0.00
13372	182	665-060-76-00	\$0.00	\$0.00
13372	76	665-061-01-00	\$0.00	\$0.00
13372	77	665-061-02-00	\$0.00	\$0.00
13372	78	665-061-03-00	\$0.00	\$0.00
13372	79	665-061-04-00	\$0.00	\$0.00
13372	80	665-061-05-00	\$0.00	\$0.00
13372	81	665-061-06-00	\$0.00	\$0.00
13372	82	665-061-07-00	\$0.00	\$0.00
13372	83	665-061-08-00	\$0.00	\$0.00
13372	84	665-061-09-00	\$0.00	\$0.00
13372	85	665-061-10-00	\$0.00	\$0.00
13372	86	665-061-11-00	\$0.00	\$0.00
13372	87	665-061-12-00	\$0.00	\$0.00
13372	88	665-061-13-00	\$0.00	\$0.00
13372	89	665-061-14-00	\$0.00	\$0.00
13372	90	665-061-15-00	\$0.00	\$0.00
13372	91	665-061-16-00	\$0.00	\$0.00
13372	92	665-061-17-00	\$0.00	\$0.00
13372	93	665-061-18-00	\$0.00	\$0.00
13372	94	665-061-19-00	\$0.00	\$0.00
13372	95	665-061-20-00	\$0.00	\$0.00
13372	96	665-061-21-00	\$0.00	\$0.00
13372	108	665-061-22-00	\$0.00	\$0.00
13372	109	665-061-23-00	\$0.00	\$0.00
13372	110	665-061-24-00	\$0.00	\$0.00



**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13372	111	665-061-25-00	\$0.00	\$0.00
13372	112	665-061-26-00	\$0.00	\$0.00
13372	113	665-061-27-00	\$0.00	\$0.00
13372	114	665-061-28-00	\$0.00	\$0.00
13372	115	665-061-29-00	\$0.00	\$0.00
13372	116	665-061-30-00	\$0.00	\$0.00
13372	117	665-061-31-00	\$0.00	\$0.00
13372	1178	665-061-32-00	\$0.00	\$0.00
13372	119	665-061-33-00	\$0.00	\$0.00
13372	120	665-061-34-00	\$0.00	\$0.00
13372	121	665-061-35-00	\$0.00	\$0.00
13372	122	665-061-36-00	\$0.00	\$0.00
13372	123	665-061-37-00	\$0.00	\$0.00
13372	124	665-061-38-00	\$0.00	\$0.00
13372	178	665-061-39-00	\$0.00	\$0.00
13372	97	665-062-01-00	\$0.00	\$0.00
13372	98	665-062-02-00	\$0.00	\$0.00
13372	99	665-062-03-00	\$0.00	\$0.00
13372	100	665-062-04-00	\$0.00	\$0.00
13372	101	665-062-05-00	\$0.00	\$0.00
13372	102	665-062-06-00	\$0.00	\$0.00
13372	103	665-062-07-00	\$0.00	\$0.00
13372	104	665-062-08-00	\$0.00	\$0.00
13372	105	665-062-09-00	\$0.00	\$0.00
13372	106	665-062-10-00	\$0.00	\$0.00
13372	107	665-062-11-00	\$0.00	\$0.00
13372	125	665-062-12-00	\$0.00	\$0.00
13372	126	665-062-13-00	\$0.00	\$0.00
13372	127	665-062-14-00	\$0.00	\$0.00
13372	128	665-062-15-00	\$0.00	\$0.00
13372	129	665-062-16-00	\$0.00	\$0.00
13372	130	665-062-17-00	\$0.00	\$0.00
13372	131	665-062-18-00	\$0.00	\$0.00
13372	132	665-062-19-00	\$0.00	\$0.00
13372	133	665-062-20-00	\$0.00	\$0.00
13372	134	665-062-21-00	\$0.00	\$0.00
13372	135	665-062-22-00	\$0.00	\$0.00
13372	136	665-062-23-00	\$0.00	\$0.00
13372	137	665-062-24-00	\$0.00	\$0.00
13372	138	665-062-25-00	\$0.00	\$0.00
13372	139	665-062-26-00	\$0.00	\$0.00
13372	140	665-062-27-00	\$0.00	\$0.00
13372	141	665-062-28-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13372	142	665-062-29-00	\$0.00	\$0.00
13372	143	665-062-30-00	\$0.00	\$0.00
13372	144	665-062-31-00	\$0.00	\$0.00
13372	145	665-062-32-00	\$0.00	\$0.00
13372	146	665-062-33-00	\$0.00	\$0.00
13372	147	665-062-34-00	\$0.00	\$0.00
13372	148	665-063-01-00	\$0.00	\$0.00
13372	149	665-063-02-00	\$0.00	\$0.00
13372	150	665-063-03-00	\$0.00	\$0.00
13372	151	665-063-04-00	\$0.00	\$0.00
13372	152	665-063-05-00	\$0.00	\$0.00
13372	153	665-063-06-00	\$0.00	\$0.00
13372	154	665-063-07-00	\$0.00	\$0.00
13372	155	665-063-08-00	\$0.00	\$0.00
13372	156	665-063-09-00	\$0.00	\$0.00
13372	157	665-063-10-00	\$0.00	\$0.00
13372	158	665-063-11-00	\$0.00	\$0.00
13372	159	665-063-12-00	\$0.00	\$0.00
13372	160	665-063-13-00	\$0.00	\$0.00
13372	161	665-063-14-00	\$0.00	\$0.00
13372	162	665-063-15-00	\$0.00	\$0.00
13372	163	665-063-16-00	\$0.00	\$0.00
13372	164	665-063-17-00	\$0.00	\$0.00
13372	165	665-063-18-00	\$0.00	\$0.00
13372	166	665-063-19-00	\$0.00	\$0.00
13372	167	665-063-20-00	\$0.00	\$0.00
13372	168	665-063-21-00	\$0.00	\$0.00
13372	169	665-063-22-00	\$0.00	\$0.00
13372	170	665-063-23-00	\$0.00	\$0.00
13372	177	665-063-30-00	\$0.00	\$0.00
13372	177	665-063-31-00	\$0.00	\$0.00
13372	PAR 1	665-063-32-00	\$0.00	\$0.00
13372	PAR 2	665-063-33-00	\$0.00	\$0.00
13372	PAR 3	665-063-34-00	\$0.00	\$0.00
13372	PAR 4	665-063-35-00	\$0.00	\$0.00
13372	PAR 5	665-063-36-00	\$0.00	\$0.00
13372	PAR 6	665-063-37-00	\$0.00	\$0.00
13372	179	665-064-03-00	\$0.00	\$0.00
13372	180	665-064-04-00	\$0.00	\$0.00
13372	181	665-064-05-00	\$0.00	\$0.00
13546	185	665-070-01-00	\$0.00	\$0.00
13546	186	665-070-02-00	\$0.00	\$0.00
13546	187	665-070-03-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13546	188	665-070-04-00	\$0.00	\$0.00
13546	189	665-070-05-00	\$0.00	\$0.00
13546	190	665-070-06-00	\$0.00	\$0.00
13546	191	665-070-07-00	\$0.00	\$0.00
13546	192	665-070-08-00	\$0.00	\$0.00
13546	193	665-070-09-00	\$0.00	\$0.00
13546	194	665-070-10-00	\$0.00	\$0.00
13546	195	665-070-11-00	\$0.00	\$0.00
13546	196	665-070-12-00	\$0.00	\$0.00
13546	197	665-070-13-00	\$0.00	\$0.00
13546	198	665-070-14-00	\$0.00	\$0.00
13546	256	665-070-15-00	\$0.00	\$0.00
13546	257	665-070-16-00	\$0.00	\$0.00
13546	258	665-070-17-00	\$0.00	\$0.00
13546	259	665-070-18-00	\$0.00	\$0.00
13546	260	665-070-19-00	\$0.00	\$0.00
13546	261	665-070-20-00	\$0.00	\$0.00
13546	262	665-070-21-00	\$0.00	\$0.00
13546	263	665-070-22-00	\$0.00	\$0.00
13546	264	665-070-23-00	\$0.00	\$0.00
13546	265	665-070-24-00	\$0.00	\$0.00
13546	266	665-070-25-00	\$0.00	\$0.00
13546	267	665-070-26-00	\$0.00	\$0.00
13546	268	665-070-27-00	\$0.00	\$0.00
13546	269	665-070-28-00	\$0.00	\$0.00
13546	270	665-070-29-00	\$0.00	\$0.00
13546	275	665-070-30-00	\$0.00	\$0.00
13546	276	665-070-31-00	\$0.00	\$0.00
13546	277	665-070-32-00	\$0.00	\$0.00
13546	278	665-070-33-00	\$0.00	\$0.00
13546	279	665-070-34-00	\$0.00	\$0.00
13546	280	665-070-35-00	\$0.00	\$0.00
13546	281	665-070-36-00	\$0.00	\$0.00
13546	282	665-070-37-00	\$0.00	\$0.00
13546	283	665-070-38-00	\$0.00	\$0.00
13546	284	665-070-39-00	\$0.00	\$0.00
13546	285	665-070-40-00	\$0.00	\$0.00
13546	286	665-070-41-00	\$0.00	\$0.00
13546	287	665-070-42-00	\$0.00	\$0.00
13546	288	665-070-43-00	\$0.00	\$0.00
13546	293	665-070-44-00	\$0.00	\$0.00
13546	294	665-070-45-00	\$0.00	\$0.00
13546	295	665-070-46-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13546	296	665-070-47-00	\$0.00	\$0.00
13546	297	665-070-48-00	\$0.00	\$0.00
13546	298	665-070-49-00	\$0.00	\$0.00
13546	299	665-070-50-00	\$0.00	\$0.00
13546	300	665-070-51-00	\$0.00	\$0.00
13546	301	665-070-52-00	\$0.00	\$0.00
13546	302	665-070-53-00	\$0.00	\$0.00
13546	303	665-070-54-00	\$0.00	\$0.00
13546	304	665-070-55-00	\$0.00	\$0.00
13546	305	665-070-56-00	\$0.00	\$0.00
13546	306	665-070-57-00	\$0.00	\$0.00
13546	311	665-070-58-00	\$0.00	\$0.00
13546	312	665-070-59-00	\$0.00	\$0.00
13546	313	665-070-60-00	\$0.00	\$0.00
13546	314	665-070-61-00	\$0.00	\$0.00
13546	315	665-070-62-00	\$0.00	\$0.00
13546	316	665-070-63-00	\$0.00	\$0.00
13546	317	665-070-64-00	\$0.00	\$0.00
13546	318	665-070-65-00	\$0.00	\$0.00
13546	319	665-070-66-00	\$0.00	\$0.00
13546	320	665-070-67-00	\$0.00	\$0.00
13546	321	665-070-68-00	\$0.00	\$0.00
13546	322	665-070-69-00	\$0.00	\$0.00
13546	323	665-070-70-00	\$0.00	\$0.00
13546	324	665-070-71-00	\$0.00	\$0.00
13546	325	665-070-72-00	\$0.00	\$0.00
13546	199	665-071-01-00	\$0.00	\$0.00
13546	200	665-071-02-00	\$0.00	\$0.00
13546	201	665-071-03-00	\$0.00	\$0.00
13546	202	665-071-04-00	\$0.00	\$0.00
13546	203	665-071-05-00	\$0.00	\$0.00
13546	204	665-071-06-00	\$0.00	\$0.00
13546	205	665-071-07-00	\$0.00	\$0.00
13546	206	665-071-08-00	\$0.00	\$0.00
13546	207	665-071-09-00	\$0.00	\$0.00
13546	208	665-071-10-00	\$0.00	\$0.00
13546	209	665-071-11-00	\$0.00	\$0.00
13546	210	665-071-12-00	\$0.00	\$0.00
13546	211	665-071-13-00	\$0.00	\$0.00
13546	212	665-071-14-00	\$0.00	\$0.00
13546	213	665-071-15-00	\$0.00	\$0.00
13546	214	665-071-16-00	\$0.00	\$0.00
13546	215	665-071-17-00	\$0.00	\$0.00

**San Ysidro School District**  
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13546	216	665-071-18-00	\$0.00	\$0.00
13546	217	665-071-19-00	\$0.00	\$0.00
13546	218	665-071-20-00	\$0.00	\$0.00
13546	219	665-071-21-00	\$0.00	\$0.00
13546	220	665-071-22-00	\$0.00	\$0.00
13546	221	665-071-23-00	\$0.00	\$0.00
13546	222	665-071-24-00	\$0.00	\$0.00
13546	223	665-071-25-00	\$0.00	\$0.00
13546	224	665-071-26-00	\$0.00	\$0.00
13546	225	665-071-27-00	\$0.00	\$0.00
13546	226	665-071-28-00	\$0.00	\$0.00
13546	227	665-071-29-00	\$0.00	\$0.00
13546	228	665-071-30-00	\$0.00	\$0.00
13546	229	665-071-31-00	\$0.00	\$0.00
13546	230	665-071-32-00	\$0.00	\$0.00
13546	231	665-071-33-00	\$0.00	\$0.00
13546	232	665-071-34-00	\$0.00	\$0.00
13546	233	665-071-35-00	\$0.00	\$0.00
13546	234	665-071-36-00	\$0.00	\$0.00
13546	235	665-071-37-00	\$1,118.65	\$1,118.64
13546	236	665-071-38-00	\$0.00	\$0.00
13546	237	665-071-39-00	\$0.00	\$0.00
13546	238	665-071-40-00	\$0.00	\$0.00
13546	239	665-071-41-00	\$0.00	\$0.00
13546	240	665-071-42-00	\$0.00	\$0.00
13546	241	665-071-43-00	\$0.00	\$0.00
13546	242	665-071-44-00	\$0.00	\$0.00
13546	246	665-071-45-00	\$0.00	\$0.00
13546	244	665-071-46-00	\$0.00	\$0.00
13546	245	665-071-47-00	\$0.00	\$0.00
13546	246	665-071-48-00	\$0.00	\$0.00
13546	247	665-071-49-00	\$0.00	\$0.00
13546	248	665-071-50-00	\$0.00	\$0.00
13546	249	665-071-51-00	\$0.00	\$0.00
13546	250	665-071-52-00	\$0.00	\$0.00
13546	251	665-071-53-00	\$0.00	\$0.00
13546	252	665-071-54-00	\$0.00	\$0.00
13546	253	665-071-55-00	\$0.00	\$0.00
13546	254	665-071-56-00	\$0.00	\$0.00
13546	255	665-071-57-00	\$0.00	\$0.00
13546	271	665-071-58-00	\$0.00	\$0.00
13546	272	665-071-59-00	\$0.00	\$0.00
13546	273	665-071-60-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13546	274	665-071-61-00	\$0.00	\$0.00
13546	289	665-071-62-00	\$0.00	\$0.00
13546	290	665-071-63-00	\$0.00	\$0.00
13546	291	665-071-64-00	\$0.00	\$0.00
13546	292	665-071-65-00	\$0.00	\$0.00
13546	307	665-071-66-00	\$0.00	\$0.00
13546	308	665-071-67-00	\$0.00	\$0.00
13546	309	665-071-68-00	\$0.00	\$0.00
13546	310	665-071-69-00	\$0.00	\$0.00
13747	326	665-080-01-00	\$0.00	\$0.00
13747	327	665-080-02-00	\$0.00	\$0.00
13747	328	665-080-03-00	\$0.00	\$0.00
13747	329	665-080-04-00	\$0.00	\$0.00
13747	330	665-080-05-00	\$0.00	\$0.00
13747	331	665-080-0600	\$0.00	\$0.00
13747	332	665-080-07-00	\$0.00	\$0.00
13747	333	665-080-08-00	\$0.00	\$0.00
13747	334	665-080-09-00	\$0.00	\$0.00
13747	335	665-080-10-00	\$0.00	\$0.00
13747	336	665-080-11-00	\$0.00	\$0.00
13747	337	665-080-12-00	\$0.00	\$0.00
13747	338	665-080-13-00	\$0.00	\$0.00
13747	339	665-080-14-00	\$0.00	\$0.00
13747	340	665-080-15-00	\$0.00	\$0.00
13747	341	665-080-16-00	\$0.00	\$0.00
13747	342	665-080-17-00	\$0.00	\$0.00
13747	343	665-080-18-00	\$0.00	\$0.00
13747	344	665-080-19-00	\$0.00	\$0.00
13747	345	665-080-20-00	\$0.00	\$0.00
13747	346	665-080-21-00	\$0.00	\$0.00
13747	347	665-080-22-00	\$0.00	\$0.00
13747	348	665-080-23-00	\$0.00	\$0.00
13747	349	665-080-24-00	\$0.00	\$0.00
13747	350	665-080-25-00	\$0.00	\$0.00
13747	351	665-080-26-00	\$0.00	\$0.00
13747	352	665-080-27-00	\$0.00	\$0.00
13747	353	665-080-28-00	\$0.00	\$0.00
13747	354	665-080-29-00	\$0.00	\$0.00
13747	355	665-080-30-00	\$0.00	\$0.00
13747	356	665-080-31-00	\$0.00	\$0.00
13747	357	665-080-32-00	\$0.00	\$0.00
13747	358	665-080-33-00	\$0.00	\$0.00
13747	359	665-080-34-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13747	360	665-080-35-00	\$0.00	\$0.00
13747	361	665-080-36-00	\$0.00	\$0.00
13747	362	665-080-37-00	\$0.00	\$0.00
13747	363	665-080-38-00	\$0.00	\$0.00
13747	364	665-080-39-00	\$0.00	\$0.00
13747	365	665-080-40-00	\$0.00	\$0.00
13747	366	665-080-41-00	\$0.00	\$0.00
13747	367	665-080-42-00	\$0.00	\$0.00
13747	368	665-080-43-00	\$0.00	\$0.00
13747	369	665-080-44-00	\$0.00	\$0.00
13747	370	665-080-45-00	\$0.00	\$0.00
13747	371	665-080-46-00	\$0.00	\$0.00
13747	372	665-080-47-00	\$0.00	\$0.00
13747	373	665-080-48-00	\$0.00	\$0.00
13747	374	665-080-49-00	\$0.00	\$0.00
13747	375	665-080-50-00	\$0.00	\$0.00
13747	376	665-080-51-00	\$0.00	\$0.00
13747	377	665-080-52-00	\$0.00	\$0.00
13747	378	665-080-53-00	\$0.00	\$0.00
13747	379	665-080-54-00	\$0.00	\$0.00
13747	380	665-080-55-00	\$0.00	\$0.00
13747	381	665-080-56-00	\$0.00	\$0.00
13747	382	665-080-57-00	\$0.00	\$0.00
13747	383	665-080-58-00	\$0.00	\$0.00
13747	384	665-080-59-00	\$0.00	\$0.00
13747	385	665-080-60-00	\$0.00	\$0.00
13747	386	665-080-61-00	\$0.00	\$0.00
13747	387	665-080-62-00	\$0.00	\$0.00
13747	388	665-080-63-00	\$0.00	\$0.00
13747	389	665-080-64-00	\$0.00	\$0.00
13747	390	665-080-65-00	\$0.00	\$0.00
13747	391	665-080-66-00	\$0.00	\$0.00
13747	392	665-080-67-00	\$0.00	\$0.00
13747	393	665-080-68-00	\$0.00	\$0.00
13747	394	665-080-69-00	\$0.00	\$0.00
13747	395	665-080-70-00	\$0.00	\$0.00
13747	396	665-080-71-00	\$0.00	\$0.00
13747	397	665-080-72-00	\$0.00	\$0.00
13747	398	665-080-73-00	\$0.00	\$0.00
13747	399	665-080-74-00	\$0.00	\$0.00
13747	400	665-080-75-00	\$0.00	\$0.00
13747	401	665-080-76-00	\$0.00	\$0.00
13747	402	665-080-77-00	\$0.00	\$0.00

**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13747	403	665-080-78-00	\$0.00	\$0.00
13747	404	665-080-79-00	\$0.00	\$0.00
13747	405	665-080-80-00	\$0.00	\$0.00
13747	406	665-081-01-00	\$0.00	\$0.00
13747	407	665-081-02-00	\$0.00	\$0.00
13747	408	665-081-03-00	\$0.00	\$0.00
13747	409	665-081-04-00	\$0.00	\$0.00
13747	410	665-081-05-00	\$0.00	\$0.00
13747	411	665-081-06-00	\$0.00	\$0.00
13747	412	665-081-07-00	\$0.00	\$0.00
13747	413	665-081-08-00	\$0.00	\$0.00
13747	414	665-081-09-00	\$0.00	\$0.00
13747	415	665-081-10-00	\$0.00	\$0.00
13747	416	665-081-11-00	\$0.00	\$0.00
13747	417	665-081-12-00	\$0.00	\$0.00
13747	418	665-081-13-00	\$0.00	\$0.00
13747	419	665-081-14-00	\$0.00	\$0.00
13747	420	665-081-15-00	\$0.00	\$0.00
13747	421	665-081-16-00	\$0.00	\$0.00
13747	422	665-081-17-00	\$0.00	\$0.00
13747	423	665-081-18-00	\$0.00	\$0.00
13747	424	665-081-19-00	\$0.00	\$0.00
13747	425	665-081-20-00	\$0.00	\$0.00
13747	426	665-081-21-00	\$0.00	\$0.00
13747	427	665-081-22-00	\$0.00	\$0.00
13747	428	665-081-23-00	\$0.00	\$0.00
13747	429	665-081-24-00	\$0.00	\$0.00
13747	430	665-081-25-00	\$0.00	\$0.00
13747	431	665-081-26-00	\$0.00	\$0.00
13747	432	665-081-27-00	\$0.00	\$0.00
13747	433	665-081-28-00	\$0.00	\$0.00
13747	434	665-081-29-00	\$0.00	\$0.00
13747	435	665-081-30-00	\$0.00	\$0.00
13747	436	665-081-31-00	\$0.00	\$0.00
13747	437	665-081-32-00	\$0.00	\$0.00
13747	438	665-081-33-00	\$0.00	\$0.00
13747	439	665-081-34-00	\$0.00	\$0.00
13747	440	665-081-35-00	\$0.00	\$0.00
13747	441	665-081-36-00	\$0.00	\$0.00
13747	442	665-081-37-00	\$0.00	\$0.00
13747	443	665-081-38-00	\$0.00	\$0.00
13747	444	665-081-39-00	\$0.00	\$0.00
13747	445	665-081-40-00	\$0.00	\$0.00



**San Ysidro School District**  
**Community Facilities District No. 1**  
**Fiscal Year 2025/2026 Special Tax Roll**

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13747	446	665-081-41-00	\$0.00	\$0.00
13747	447	665-081-42-00	\$0.00	\$0.00
13747	448	665-081-43-00	\$0.00	\$0.00
13747	449	665-081-44-00	\$0.00	\$0.00
13747	450	665-081-45-00	\$0.00	\$0.00
13747	451	665-081-46-00	\$0.00	\$0.00
13747	452	665-081-47-00	\$0.00	\$0.00
13860	1	665-090-01-00	\$0.00	\$0.00
13860	2	665-090-02-00	\$0.00	\$0.00
13860	3	665-090-03-00	\$0.00	\$0.00
13860	4	665-090-04-00	\$0.00	\$0.00
13860	5	665-090-05-00	\$0.00	\$0.00
13860	6	665-090-06-00	\$0.00	\$0.00
13860	7	665-090-07-00	\$0.00	\$0.00
13860	8	665-090-08-00	\$0.00	\$0.00
13860	9	665-090-09-00	\$0.00	\$0.00
13860	10	665-090-10-00	\$0.00	\$0.00
13860	11	665-090-11-00	\$0.00	\$0.00
13860	12	665-090-12-00	\$0.00	\$0.00
13860	13	665-090-13-00	\$0.00	\$0.00
13860	14	665-090-14-00	\$0.00	\$0.00
13860	15	665-090-15-00	\$0.00	\$0.00
13860	16	665-090-16-00	\$0.00	\$0.00
13860	17	665-090-17-00	\$0.00	\$0.00
13860	18	665-090-18-00	\$0.00	\$0.00
13860	19	665-090-19-00	\$0.00	\$0.00
13860	20	665-090-20-00	\$0.00	\$0.00
13860	21	665-090-21-00	\$0.00	\$0.00
13860	22	665-090-22-00	\$0.00	\$0.00
13860	23	665-090-23-00	\$0.00	\$0.00
13860	24	665-090-24-00	\$0.00	\$0.00
13860	25	665-090-25-00	\$0.00	\$0.00
13860	26	665-090-26-00	\$0.00	\$0.00
13860	27	665-090-27-00	\$0.00	\$0.00
13860	28	665-090-28-00	\$0.00	\$0.00
13860	29	665-090-29-00	\$0.00	\$0.00
13860	30	665-090-30-00	\$0.00	\$0.00
13860	31	665-090-31-00	\$0.00	\$0.00
13860	32	665-090-32-00	\$0.00	\$0.00
13860	33	665-090-33-00	\$0.00	\$0.00
13860	34	665-090-34-00	\$0.00	\$0.00
13860	35	665-090-35-00	\$0.00	\$0.00
13860	36	665-090-36-00	\$0.00	\$0.00

**San Ysidro School District  
Community Facilities District No. 1  
Fiscal Year 2025/2026 Special Tax Roll**

<b>Tract</b>	<b>Lot</b>	<b>Assessor's Parcel Number</b>	<b>Maximum Special Tax</b>	<b>Assigned Special Tax</b>
13860	37	665-090-37-00	\$0.00	\$0.00
13860	38	665-090-38-00	\$0.00	\$0.00
13860	39	665-090-39-00	\$0.00	\$0.00
13860	40	665-090-40-00	\$0.00	\$0.00
13860	41	665-090-41-00	\$0.00	\$0.00
13860	42	665-090-42-00	\$0.00	\$0.00
13860	43	665-090-43-00	\$0.00	\$0.00
13860	44	665-090-44-00	\$0.00	\$0.00
13860	45	665-090-45-00	\$0.00	\$0.00
13860	46	665-090-46-00	\$0.00	\$0.00
13860	47	665-090-47-00	\$0.00	\$0.00
13860	48	665-090-48-00	\$0.00	\$0.00
13860	49	665-090-49-00	\$0.00	\$0.00
13860	50	665-090-50-00	\$0.00	\$0.00
13860	51	665-090-51-00	\$0.00	\$0.00
13860	52	665-090-52-00	\$0.00	\$0.00
13860	53	665-090-53-00	\$0.00	\$0.00
13860	54	665-090-54-00	\$0.00	\$0.00
13860	55	665-090-55-00	\$0.00	\$0.00

<b>Total Parcels</b>	<b>578</b>
<b>Total Taxable Parcels</b>	<b>1</b>
<b>Total Maximum Annual Special Tax</b>	<b>\$1,118.65</b>
<b>Total Assigned Special Tax</b>	<b>\$1,118.64</b>