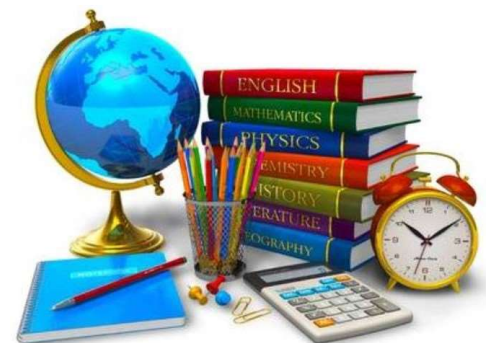


Annual Report of Financial Transactions 2023-24

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



Business Services Division
District Financial Services

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San Diego County Office of Education

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District Financial Services



FOREWORD

This is the 63rd Annual Report of Financial Transactions. The purpose of this report is to provide useful information for district education planning and for use by citizen and community groups.

This report contains actual data from fiscal year 2023-2024 and budgetary data for fiscal year 2024-2025 for school districts and the San Diego County Office of Education. A few of the tables in this report contain historical data as well. The data tabulated in this report was derived from various state and county reports. Specific source references are provided with each table.

As reported in July 2024 by the California Basic Educational Data System (CBEDS), there were 392,680 K-12 students enrolled in San Diego County School Districts. The total 2023-2024 P-2 ADA for the entire county was 364,226.66. P-2 ADA includes K-12 ADA and does not include School District of Choice, County Community or County Special Education ADA. All Charter School data has been excluded from this report. The total (K-12) General Fund expenditures were \$7.35 billion, an average of \$20,194 per ADA.

This report was prepared under the direction of Brent Watson, Executive Director, Business Services Division. For questions, please email District Financial Services, Financial Accounting and Reporting at finrep@sdcoe.net.

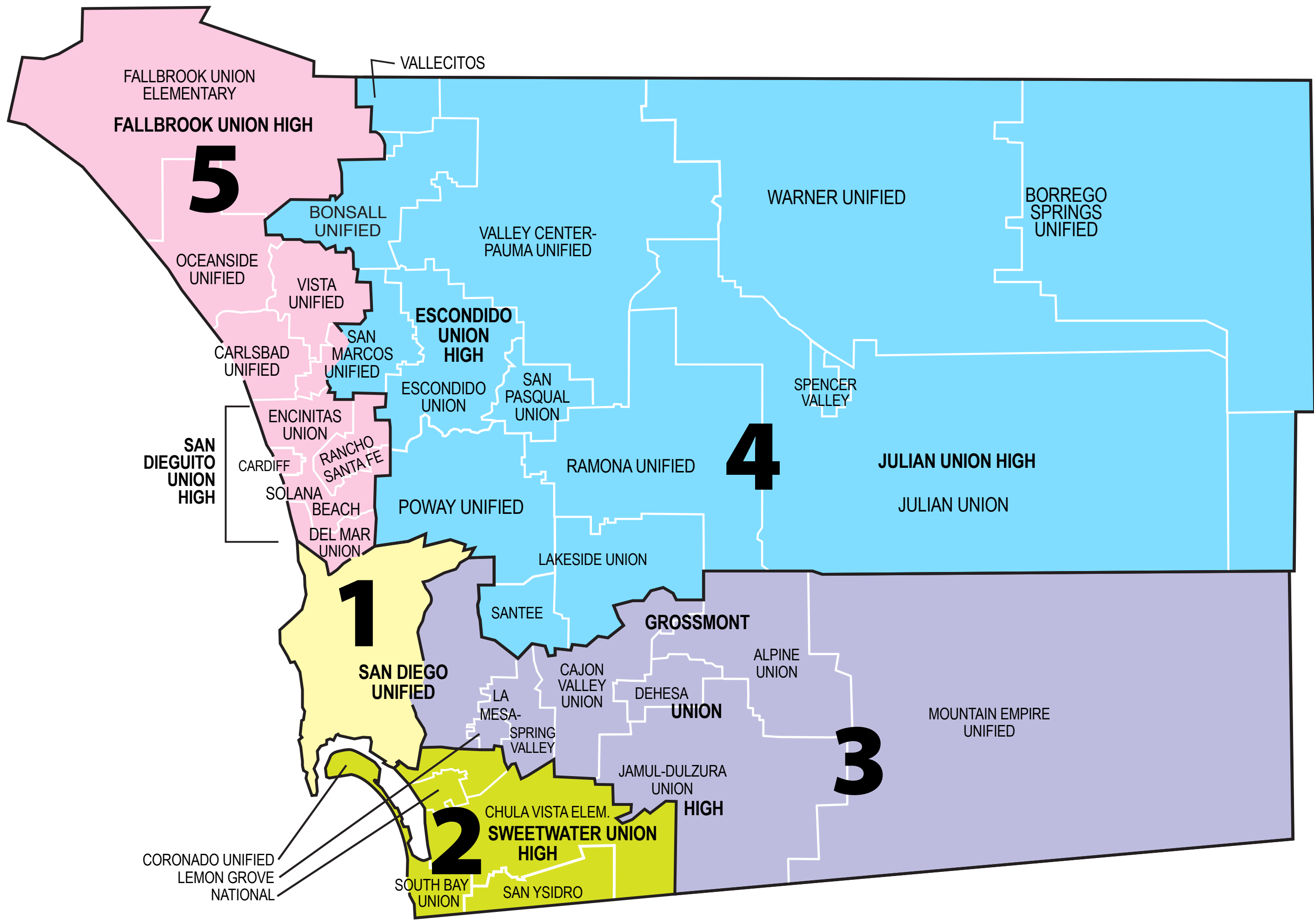


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TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2023-2024

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	640.86	463.78	278.13	0.00	1,382.77
Cajon Valley Union Elementary	6,486.36	4,700.31	3,272.44	0.00	14,459.11
Cardiff Elementary	355.06	256.24	0.00	0.00	611.30
Chula Vista Elementary	11,890.84	9,252.36	0.00	0.00	21,143.20
Dehesa Elementary	123.53	57.90	30.65	0.00	212.08
Del Mar Union Elementary	1,797.88	1,703.73	0.00	0.00	3,501.61
Encinitas Union Elementary	2,238.08	1,963.34	0.00	0.00	4,201.42
Escondido Union Elementary	5,923.79	4,252.61	2,780.49	0.00	12,956.89
Fallbrook Union Elementary	2,315.51	1,561.66	929.88	0.00	4,807.05
Jamul-Dulzura Union Elementary	247.60	174.69	138.98	0.00	561.27
Julian Union Elementary	112.32	80.91	53.90	0.00	247.13
La Mesa-Spring Valley Elementary	4,565.45	3,221.61	2,136.39	0.00	9,923.45
Lakeside Union Elementary	1,975.72	1,416.27	861.34	0.00	4,253.33
Lemon Grove Elementary	1,290.64	962.92	588.22	0.00	2,841.78
National Elementary	2,104.12	1,675.39	0.00	0.00	3,779.51
Rancho Santa Fe Elementary	193.87	188.67	127.03	0.00	509.57
San Pasqual Union Elementary	221.90	178.61	105.02	0.00	505.53
San Ysidro Elementary	1,676.43	1,343.38	856.36	0.00	3,876.17
Santee Elementary	2,589.99	1,867.97	1,291.85	0.00	5,749.81
Solana Beach Elementary	1,371.80	1,248.22	0.00	0.00	2,620.02
South Bay Union Elementary	2,347.60	1,554.23	0.00	0.00	3,901.83
Spencer Valley Elementary	16.86	18.06	10.30	0.00	45.22
Vallecitos Elementary	66.72	61.86	43.92	0.00	172.50
TOTAL ELEMENTARY	50,552.93	38,204.72	13,504.90	0.00	102,262.55

TABLE I (Continued)
P-2 AVERAGE DAILY ATTENDANCE
2023-2024

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
HIGH SCHOOL DISTRICTS					
Escondido Union High	0.00	0.00	0.00	5,984.03	5,984.03
Fallbrook Union High	0.00	0.00	0.00	1,895.15	1,895.15
Grossmont Union High	0.00	0.00	0.00	14,913.46	14,913.46
Julian Union High	0.00	0.00	0.00	108.94	108.94
San Dieguito Union High	0.00	0.00	3,542.58	8,219.48	11,762.06
Sweetwater Union High	0.00	0.00	8,907.59	23,165.00	32,072.59
TOTAL HIGH SCHOOL	0.00	0.00	12,450.17	54,286.06	66,736.23
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	815.51	557.93	351.88	302.95	2,028.27
Borrego Springs Unified	86.33	81.21	47.46	110.73	325.73
Carlsbad Unified	2,817.82	2,287.56	1,545.57	3,577.76	10,228.71
Coronado Unified	674.32	543.62	429.36	953.43	2,600.73
Mountain Empire Unified	607.17	407.80	260.15	406.06	1,681.18
Oceanside Unified	4,533.69	3,084.76	2,097.85	4,306.89	14,023.19
Poway Unified	9,956.70	7,514.04	4,982.48	10,732.70	33,185.92
Ramona Unified	1,436.58	1,015.30	698.45	1,549.52	4,699.85
San Diego Unified	30,576.35	19,886.43	11,606.15	25,420.33	87,489.26
San Marcos Unified	5,415.37	4,026.36	2,817.52	5,890.77	18,150.02
Valley Center-Pauma Unified	996.78	717.55	530.93	1,116.93	3,362.19
Vista Unified	5,499.96	3,881.44	2,369.99	5,522.76	17,274.15
Warner Unified	50.22	40.63	36.58	51.25	178.68
TOTAL UNIFIED	63,466.80	44,044.63	27,774.37	59,942.08	195,227.88
TOTAL K-12	114,019.73	82,249.35	53,729.44	114,228.14	364,226.66

Source: Principal Apportionment Data Collection (PADC) Software, as of May 1, 2024

*Excludes: Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer

TABLE II
ENROLLMENT BY GRADE TEN-YEAR HISTORY
2014-2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
TK	0	0	0	0	0	0	0	0	0	12,204
Kindergarten	38,043	39,288	38,441	38,394	37,389	37,197	32,064	32,785	34,787	26,098
1st Grade	33,193	31,850	32,785	32,444	32,071	31,335	29,898	28,621	28,513	27,635
2nd Grade	34,183	32,868	31,638	32,464	32,096	31,758	29,882	29,616	28,713	28,677
3rd Grade	35,064	34,057	32,705	31,512	32,189	31,968	30,557	29,527	29,409	28,804
4th Grade	34,674	34,873	33,709	32,504	31,346	32,085	30,903	30,011	29,383	29,495
5th Grade	33,812	34,267	34,562	33,438	32,139	31,039	30,880	30,307	29,779	29,296
6th Grade	32,204	32,301	32,470	33,124	31,933	30,593	28,923	29,178	28,821	28,495
7th Grade	31,928	32,349	32,520	32,621	33,099	31,967	29,833	28,407	28,889	28,733
8th Grade	32,439	31,897	32,355	32,440	32,400	32,899	31,347	29,633	28,235	28,838
Ungraded	0	0	0	0	0	0	0	0	0	0
TOTAL K-8	305,540	303,750	301,185	298,941	294,662	290,841	274,287	268,085	266,529	268,275
9th Grade	33,651	33,095	32,672	32,946	32,826	32,909	32,905	31,798	30,177	29,219
10th Grade	32,934	33,352	33,149	32,357	32,874	32,671	32,383	32,991	31,603	30,129
11th Grade	32,202	32,187	32,435	32,524	31,547	32,062	31,592	32,049	32,301	31,023
12th Grade	34,298	33,778	33,605	33,855	34,481	33,783	33,802	33,908	33,668	34,034
Ungraded & Continuation	370	369	346	658	0	0	0	0	0	0
TOTAL 9-12	133,455	132,781	132,207	132,340	131,728	131,425	130,682	130,746	127,749	124,405
TOTAL K-12	438,995	436,531	433,392	431,281	426,390	422,266	404,969	398,831	394,278	392,680

Source: CBEDS Enrollment Reports, excluding Charter Schools and County Office

Note: Enrollment includes non-public, non-sectarian schools

Note: Beginning 2023-24, CDE has added TK Data to its CBEDS report

**TABLE III
FIVE-YEAR ENROLLMENT COMPARISON
2019-2023**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	2019-20	2020-21	% Change	2021-22	% Change	2022-23	% Change	2023-24	% Change
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1,635	1,532	-6.30%	1,539	0.46%	1,523	-1.04%	1,539	1.05%
Cajon Valley Union Elementary	16,419	15,776	-3.92%	14,799	-6.19%	15,337	3.64%	15,607	1.76%
Cardiff Elementary	655	632	-3.51%	631	-0.16%	642	1.74%	649	1.09%
Chula Vista Elementary	23,116	22,452	-2.87%	22,188	-1.18%	22,226	0.17%	22,285	0.27%
Dehesa Elementary	155	124	-20.00%	105	-15.32%	84	-20.00%	223	165.48%
Del Mar Union Elementary	4,132	3,853	-6.75%	3,895	1.09%	3,748	-3.77%	3,662	-2.29%
Encinitas Union Elementary	5,342	4,918	-7.94%	4,813	-2.14%	4,648	-3.43%	4,444	-4.39%
Escondido Union Elementary	14,996	14,197	-5.33%	14,360	1.15%	14,322	-0.26%	14,173	-1.04%
Fallbrook Union Elementary	5,278	4,756	-9.89%	4,921	3.47%	4,979	1.18%	5,124	2.91%
Jamul-Dulzura Union Elementary	576	526	-8.68%	537	2.09%	567	5.59%	611	7.76%
Julian Union Elementary	274	266	-2.92%	269	1.13%	275	2.23%	269	-2.18%
La Mesa-Spring Valley Elementary	11,798	11,203	-5.04%	10,835	-3.28%	10,745	-0.83%	10,684	-0.57%
Lakeside Union Elementary	4,988	4,679	-6.19%	4,515	-3.51%	4,538	0.51%	4,541	0.07%
Lemon Grove Elementary	3,421	3,160	-7.63%	3,249	2.82%	3,171	-2.40%	3,122	-1.55%
National Elementary	5,046	4,768	-5.51%	4,436	-6.96%	4,344	-2.07%	4,200	-3.31%
Rancho Santa Fe Elementary	561	547	-2.50%	589	7.68%	574	-2.55%	543	-5.40%
San Pasqual Union Elementary	564	501	-11.17%	499	-0.40%	486	-2.61%	527	8.44%
San Ysidro Elementary	4,475	4,419	-1.25%	4,264	-3.51%	4,260	-0.09%	4,205	-1.29%
Santee Elementary	6,792	6,482	-4.56%	6,309	-2.67%	6,151	-2.50%	6,159	0.13%
Solana Beach Elementary	2,966	2,720	-8.29%	2,820	3.68%	2,725	-3.37%	2,730	0.18%
South Bay Union Elementary	4,948	4,576	-7.52%	4,283	-6.40%	4,035	-5.79%	3,775	-6.44%
Spencer Valley Elementary	45	32	-28.89%	29	-9.38%	44	51.72%	47	6.82%
Vallecitos Elementary	195	187	-4.10%	178	-4.81%	188	5.62%	190	1.06%
TOTAL ELEMENTARY	118,377	112,306	-5.13%	110,063	-2.00%	109,612	-0.41%	109,309	-0.28%
HIGH SCHOOL DISTRICTS									
Escondido Union High	7,274	7,118	-2.14%	7,166	0.67%	6,881	-3.98%	6,544	-4.90%
Fallbrook Union High	2,154	2,155	0.05%	2,128	-1.25%	2,096	-1.50%	2,064	-1.53%
Grossmont Union High	16,789	16,996	1.23%	17,108	0.66%	16,738	-2.16%	16,566	-1.03%
Julian Union High	108	106	-1.85%	96	-9.43%	100	4.17%	118	18.00%
San Diego Union High	13,177	13,001	-1.34%	12,704	-2.28%	12,615	-0.70%	12,364	-1.99%
Sweetwater Union High	38,553	37,060	-3.87%	36,557	-1.36%	36,109	-1.23%	35,226	-2.45%
TOTAL HIGH SCHOOL	78,055	76,436	-2.07%	75,759	-0.89%	74,539	-1.61%	72,882	-2.22%
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	2,373	2,073	-12.64%	2,117	2.12%	2,074	-2.03%	2,148	3.57%
Borrego Springs Unified	373	373	0.00%	355	-4.83%	358	0.85%	345	-3.63%
Carlsbad Unified	11,481	10,863	-5.38%	11,027	1.51%	10,981	-0.42%	10,832	-1.36%
Coronado Unified	3,063	2,608	-14.85%	2,747	5.33%	2,799	1.89%	2,739	-2.14%
Mountain Empire Unified	1,713	1,674	-2.28%	1,746	4.30%	1,824	4.47%	1,871	2.58%
Oceanside Unified	17,223	16,373	-4.94%	16,261	-0.68%	15,855	-2.50%	15,297	-3.52%
Poway Unified	36,586	35,663	-2.52%	35,192	-1.32%	34,900	-0.83%	34,935	0.10%
Ramona Unified	5,381	5,070	-5.78%	5,128	1.14%	5,082	-0.90%	5,077	-0.10%
San Diego Unified	102,270	97,968	-4.21%	95,250	-2.77%	93,899	-1.42%	95,492	1.70%
San Marcos Unified	20,873	19,767	-5.30%	19,622	-0.73%	19,532	-0.46%	19,374	-0.81%
Valley Center-Pauma Unified	3,956	3,865	-2.30%	3,826	-1.01%	3,801	-0.65%	3,711	-2.37%
Vista Unified	20,338	19,722	-3.03%	19,527	-0.99%	18,818	-3.63%	18,469	-1.85%
Warner Unified	204	208	1.96%	211	1.44%	204	-3.32%	199	-2.45%
TOTAL UNIFIED	225,834	216,227	-4.25%	213,009	-1.49%	210,127	-1.35%	210,489	0.17%
TOTAL K-12	422,266	404,969	-4.10%	398,831	-1.52%	394,278	-1.14%	392,680	-0.41%
SDCOE	1,207	1,159	-3.98%	955	-17.60%	1,045	9.42%	1,064	1.82%
GRAND TOTAL	423,473	406,128	-4.10%	399,786	-1.56%	395,323	-1.12%	393,744	-0.40%

Source: DataQuest CBEDS Enrollment Reports. Excluding Charter Schools

**TABLE IV
ETHNICITY BY DISTRICT
EXCLUDING CHARTER SCHOOLS
2023-2024**

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PERCENTAGE OF STUDENT ENTHNIC GROUPS							Multiple or Declined to Respond	Total Student Enrollment
African American	American Indian or Alaska Native	Asian	Filipino	Hispanic or Latino	Pacific Islander	White			
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1.4%	3.8%	0.5%	0.5%	30.4%	0.0%	52.6%	10.7%	1,539
Cajon Valley Union Elementary	6.5%	0.4%	7.1%	0.2%	33.9%	0.9%	43.7%	7.3%	15,607
Cardiff Elementary	0.3%	0.2%	2.0%	0.5%	15.6%	0.2%	64.1%	17.3%	649
Chula Vista Elementary	4.3%	0.1%	2.6%	10.2%	68.1%	0.3%	7.8%	6.7%	22,285
Dehesa Elementary	1.8%	4.9%	2.2%	0.9%	38.1%	0.4%	29.6%	21.9%	223
Del Mar Union Elementary	1.0%	0.1%	37.5%	1.3%	10.4%	0.1%	41.1%	8.5%	3,662
Encinitas Union Elementary	0.5%	0.2%	3.2%	0.6%	21.1%	0.1%	64.2%	10.2%	4,444
Escondido Union Elementary	0.9%	0.1%	2.0%	1.7%	78.3%	0.0%	12.4%	4.5%	14,173
Fallbrook Union Elementary	2.3%	0.4%	0.6%	0.7%	64.0%	0.4%	26.5%	5.2%	5,124
Jamul-Dulzura Union Elementary	1.3%	0.8%	1.1%	0.8%	65.8%	0.0%	22.4%	7.7%	611
Julian Union Elementary	0.0%	3.0%	0.0%	0.0%	42.0%	0.7%	42.4%	11.9%	269
La Mesa-Spring Valley Elementary	7.7%	0.1%	3.0%	2.2%	52.1%	0.5%	25.7%	8.8%	10,684
Lakeside Union Elementary	2.5%	1.1%	1.6%	0.9%	37.8%	0.5%	49.0%	6.6%	4,541
Lemon Grove Elementary	12.8%	0.7%	4.0%	1.8%	65.9%	0.7%	8.2%	6.0%	3,122
National Elementary	1.5%	0.0%	1.0%	9.9%	82.6%	0.2%	1.4%	3.3%	4,200
Rancho Santa Fe Elementary	0.7%	0.4%	7.4%	0.2%	10.5%	0.2%	72.2%	8.5%	543
San Pasqual Union Elementary	0.9%	0.0%	2.5%	0.0%	36.8%	0.0%	51.2%	8.5%	527
San Ysidro Elementary	2.6%	0.0%	0.7%	3.2%	88.2%	0.0%	1.9%	3.5%	4,205
Santee Elementary	1.6%	0.1%	2.6%	2.0%	30.3%	0.2%	51.8%	11.4%	6,159
Solana Beach Elementary	0.4%	0.0%	27.8%	0.4%	12.9%	0.1%	45.1%	13.3%	2,730
South Bay Union Elementary	2.1%	0.1%	0.3%	3.0%	86.8%	0.2%	3.6%	3.8%	3,775
Spencer Valley Elementary	0.0%	4.3%	2.1%	0.0%	29.8%	2.1%	46.8%	14.9%	47
Vallecitos Elementary	0.5%	0.5%	1.1%	0.0%	86.3%	0.0%	11.6%	0.0%	190
TOTAL ELEMENTARY	2.3%	0.9%	4.9%	1.8%	47.3%	0.3%	33.7%	8.7%	109,309
HIGH SCHOOL DISTRICTS									
Escondido Union High	1.6%	0.3%	2.7%	1.8%	78.7%	0.2%	13.2%	1.5%	6,544
Fallbrook Union High	1.1%	0.1%	1.2%	0.5%	70.6%	0.2%	21.7%	4.4%	2,064
Grossmont Union High	5.0%	0.7%	3.2%	1.6%	42.2%	0.5%	40.7%	6.2%	16,566
Julian Union High	0.8%	2.5%	0.8%	0.0%	51.7%	0.8%	39.0%	4.2%	118
San Dieguito Union High	0.8%	0.3%	18.8%	0.9%	16.7%	0.1%	54.1%	8.3%	12,364
Sweetwater Union High	3.4%	0.4%	2.1%	8.8%	69.6%	0.4%	11.2%	4.0%	35,226
TOTAL HIGH SCHOOL	2.1%	0.7%	4.8%	2.3%	54.9%	0.4%	30.0%	4.8%	72,882
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	0.9%	3.1%	1.9%	2.4%	37.2%	0.6%	41.5%	12.5%	2,148
Borrego Springs Unified	0.3%	0.0%	0.0%	0.9%	87.0%	0.0%	9.3%	2.6%	345
Carlsbad Unified	1.2%	0.2%	5.4%	0.8%	26.1%	0.2%	56.1%	10.0%	10,832
Coronado Unified	1.8%	0.2%	1.5%	1.1%	25.0%	0.3%	57.2%	13.0%	2,739
Mountain Empire Unified	1.0%	3.7%	0.4%	0.2%	63.0%	0.0%	26.7%	5.0%	1,871
Oceanside Unified	3.9%	0.3%	1.8%	2.3%	60.4%	1.7%	21.2%	8.4%	15,297
Poway Unified	1.7%	0.1%	24.8%	5.6%	17.6%	0.2%	38.0%	11.9%	34,935
Ramona Unified	0.6%	0.4%	0.3%	0.3%	47.1%	0.1%	44.9%	6.3%	5,077
San Diego Unified	7.0%	0.2%	9.7%	4.6%	44.5%	0.4%	24.2%	9.4%	95,492
San Marcos Unified	1.0%	0.1%	5.9%	2.2%	46.2%	0.3%	36.6%	7.7%	19,374
Valley Center-Pauma Unified	0.5%	8.3%	0.9%	0.4%	63.0%	0.1%	20.6%	6.2%	3,711
Vista Unified	1.5%	0.2%	2.0%	1.2%	66.3%	0.5%	22.6%	5.6%	18,469
Warner Unified	2.5%	34.7%	0.0%	0.5%	36.7%	0.0%	17.1%	8.5%	199
TOTAL UNIFIED	1.8%	4.0%	4.2%	1.7%	47.7%	0.3%	32.0%	8.2%	210,489
TOTAL K-12	2.10%	1.87%	4.64%	1.93%	49.97%	0.35%	31.90%	7.24%	392,680
SDCOE									
10.9%	0.2%	0.6%	0.5%	74.7%	0.3%	8.3%	4.6%	1,064	
GRAND TOTAL									
6.50%	1.03%	2.62%	1.21%	62.33%	0.32%	20.10%	5.92%	393,744	

Source: CBEDS Enrollment Reports, excluding Charter Schools and County Office

Table V
LOCAL CONTROL FUNDING FORMULA - LCFF
2023-2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	TK/K-3 ADA	4 - 6 ADA	7 - 8 ADA	9 - 12 ADA	Total ADA	Unduplicated Pupil Percentage	LCFF Base Grant + NSS Allowance
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	733	470	267	-	1,470	40.83%	\$ 15,530,136
Cajon Valley Union	6,418	4,798	3,373	-	14,589	76.10%	\$ 153,563,544
Cardiff Elementary	355	256	-	-	611	15.56%	\$ 6,468,343
Chula Vista Elementary	12,168	9,433	-	-	21,601	57.90%	\$ 228,235,444
Dehesa Elementary	124	58	31	-	212	34.55%	\$ 2,253,521
Del Mar Union Elementary	2,024	1,767	-	-	3,791	20.05%	\$ 39,957,160
Encinitas Union Elementary	2,571	2,094	-	-	4,665	20.37%	\$ 49,237,987
Escondido Union	6,067	4,535	2,934	-	13,536	79.42%	\$ 142,519,375
Fallbrook Union Elementary	2,318	1,563	930	-	4,811	76.10%	\$ 50,761,365
Jamul-Dulzura Union Elementary	248	175	139	-	561	59.94%	\$ 5,911,228
Julian Union Elementary	116	84	56	-	256	63.97%	\$ 2,691,937
La Mesa-Spring Valley	4,742	3,476	2,278	-	10,496	65.63%	\$ 110,547,847
Lakeside Union Elementary	2,078	1,427	935	-	4,441	42.62%	\$ 46,825,625
Lemon Grove	1,396	1,032	650	-	3,077	75.26%	\$ 32,405,747
National Elementary	2,356	1,919	-	-	4,275	87.97%	\$ 45,121,800
Rancho Santa Fe Elementary	195	211	143	-	548	9.38%	\$ 5,736,716
San Pasqual Union Elementary	224	179	105	-	508	26.44%	\$ 5,348,501
San Ysidro Elementary	1,736	1,389	906	-	4,031	82.38%	\$ 42,389,524
Santee	2,785	2,061	1,287	-	6,133	39.10%	\$ 64,593,401
Solana Beach Elementary	1,434	1,289	-	-	2,723	20.76%	\$ 28,678,330
South Bay Union	2,230	1,878	-	-	4,108	83.38%	\$ 43,332,380
Spencer Valley Elementary	17	18	10	-	45	47.06%	\$ 473,260
Vallecitos Elementary	81	57	39	-	177	85.45%	\$ 1,864,094
HIGH SCHOOL DISTRICTS							
Escondido Union High	-	-	-	6,592	6,592	81.33%	\$ 81,265,254
Fallbrook Union High	-	-	-	1,978	1,978	73.53%	\$ 24,388,846
Grossmont Union High	-	-	0	15,658	15,659	64.41%	\$ 193,023,761
Julian Union High	-	-	-	110	110	56.19%	\$ 1,722,564
San Dieguito Union High	-	-	3,816	8,492	12,309	19.90%	\$ 144,247,483
Sweetwater Union High	-	-	9,451	25,034	34,485	64.96%	\$ 406,567,483
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	818	597	357	316	2,089	41.56%	\$ 22,572,923
Borrego Springs Unified	94	78	53	113	339	89.21%	\$ 4,097,708
Carlsbad Unified	2,940	2,372	1,663	3,645	10,620	22.35%	\$ 118,251,761
Coronado Unified	697	580	442	1,027	2,746	17.01%	\$ 30,719,601
Mountain Empire Unified	607	408	260	407	1,683	67.35%	\$ 18,476,084
Oceanside Unified	4,725	3,399	2,278	4,798	15,201	72.62%	\$ 168,738,332
Poway Unified	10,228	7,592	5,204	11,098	34,122	20.51%	\$ 379,210,337
Ramona City Unified	1,398	1,079	782	1,629	4,889	55.47%	\$ 54,370,520
San Diego Unified	31,186	20,161	12,746	27,084	91,176	59.47%	\$ 1,010,512,831
San Marcos Unified	5,559	4,289	2,920	6,241	19,010	40.30%	\$ 211,277,607
Valley Center-Pauma Unified	1,035	766	544	1,225	3,569	65.63%	\$ 39,777,569
Vista Unified	5,758	4,004	2,612	5,954	18,328	65.70%	\$ 203,843,921
Warner Unified	57	48	29	52	186	74.96%	\$ 2,480,883

Source: Funding Exhibit, School District LCFF Calculation - Annual

Note: Sum may not equal total column due to rounding.

Table V
LOCAL CONTROL FUNDING FORMULA - LCFF (continued)
2023-2024

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
DISTRICTS	Supplemental Grant Funding	Concentration Grant Funding	Total LCFF Target Entitlement	Total Local Revenue	Education Protection Account Entitlement	Net State Aid	Additional SA for Minimum State Aid Guarantee
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	\$ 1,268,191	\$ -	\$ 17,500,361	\$ 6,788,349	\$ 2,192,261	\$ 8,519,751	\$ -
Cajon Valley Union	\$ 23,372,371	\$ 21,061,240	\$ 202,054,226	\$ 41,108,281	\$ 21,811,600	\$ 139,134,345	\$ -
Cardiff Elementary	\$ 201,295	\$ -	\$ 6,773,272	\$ 11,268,904	\$ 122,260	\$ -	\$ 386,643
Chula Vista Elementary	\$ 26,429,665	\$ 4,302,238	\$ 264,645,908	\$ 106,696,077	\$ 32,274,035	\$ 125,675,796	\$ -
Dehesa Elementary	\$ 155,718	\$ -	\$ 2,538,975	\$ 51,744	\$ 322,871	\$ 2,164,360	\$ -
Del Mar Union Elementary	\$ 1,602,282	\$ -	\$ 41,626,166	\$ 61,355,543	\$ 758,204	\$ -	\$ 1,170,350
Encinitas Union Elementary	\$ 2,005,956	\$ -	\$ 51,838,528	\$ 62,435,199	\$ 940,866	\$ -	\$ 1,840,774
Escondido Union	\$ 22,637,778	\$ 22,622,100	\$ 190,766,423	\$ 59,538,735	\$ 20,158,517	\$ 111,069,171	\$ -
Fallbrook Union Elementary	\$ 7,725,880	\$ 6,961,922	\$ 67,359,664	\$ 22,294,433	\$ 7,162,816	\$ 37,902,415	\$ -
Jamul-Dulzura Union Elementary	\$ 708,638	\$ 189,809	\$ 7,179,461	\$ 3,307,214	\$ 551,338	\$ 3,320,909	\$ -
Julian Union Elementary	\$ 344,407	\$ 156,954	\$ 3,344,685	\$ 385,292	\$ 382,855	\$ 2,576,538	\$ -
La Mesa-Spring Valley	\$ 14,510,510	\$ 7,638,304	\$ 135,888,209	\$ 44,757,240	\$ 15,617,041	\$ 75,513,928	\$ -
Lakeside Union Elementary	\$ 3,991,416	\$ -	\$ 52,267,593	\$ 13,593,343	\$ 6,624,828	\$ 32,049,422	\$ -
Lemon Grove	\$ 4,877,713	\$ 4,267,513	\$ 42,384,406	\$ 9,895,797	\$ 4,598,841	\$ 27,889,768	\$ -
National Elementary	\$ 7,938,730	\$ 9,669,827	\$ 63,539,572	\$ 12,974,775	\$ 6,430,475	\$ 44,134,322	\$ -
Rancho Santa Fe Elementary	\$ 107,620	\$ -	\$ 5,879,855	\$ 12,099,128	\$ 109,686	\$ -	\$ 157,463
San Pasqual Union Elementary	\$ 282,828	\$ -	\$ 5,789,379	\$ 2,007,064	\$ 778,037	\$ 3,004,278	\$ -
San Ysidro Elementary	\$ 6,984,099	\$ 7,544,063	\$ 57,378,991	\$ 35,341,674	\$ 806,202	\$ 21,231,115	\$ -
Santee	\$ 5,051,204	\$ -	\$ 71,252,925	\$ 24,125,566	\$ 9,129,675	\$ 37,997,684	\$ -
Solana Beach Elementary	\$ 1,190,724	\$ -	\$ 30,644,139	\$ 52,755,275	\$ 544,520	\$ -	\$ 1,663,990
South Bay Union	\$ 7,226,108	\$ 7,993,524	\$ 59,736,016	\$ 15,695,150	\$ 6,152,153	\$ 37,888,713	\$ -
Spencer Valley Elementary	\$ 44,543	\$ -	\$ 520,360	\$ 3,479	\$ 87,022	\$ 429,859	\$ 1,076,399
Vallecitos Elementary	\$ 318,573	\$ 368,951	\$ 2,557,255	\$ 1,154,861	\$ 37,362	\$ 1,365,032	\$ -
HIGH SCHOOL DISTRICTS							
Escondido Union High	\$ 13,218,606	\$ 13,908,142	\$ 108,905,906	\$ 41,653,630	\$ 11,835,516	\$ 55,416,760	\$ -
Fallbrook Union High	\$ 3,586,624	\$ 2,937,515	\$ 31,408,479	\$ 13,219,900	\$ 2,857,310	\$ 15,331,269	\$ -
Grossmont Union High	\$ 24,865,321	\$ 11,806,298	\$ 232,758,587	\$ 119,751,663	\$ 7,872,516	\$ 105,134,408	\$ -
Julian Union High	\$ 151,968	\$ 10,460	\$ 2,009,604	\$ 2,272,291	\$ 21,940	\$ -	\$ 347,758
San Diego Union High	\$ 5,741,050	\$ -	\$ 152,134,524	\$ 145,826,467	\$ 2,461,708	\$ 3,846,349	\$ -
Sweetwater Union High	\$ 52,821,248	\$ 26,321,178	\$ 489,474,434	\$ 126,296,466	\$ 61,816,883	\$ 301,361,085	\$ -
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	\$ 1,876,261	\$ -	\$ 25,091,371	\$ 14,542,908	\$ 417,742	\$ 10,130,721	\$ -
Borrego Springs Unified	\$ 671,568	\$ 836,975	\$ 5,801,425	\$ 366,474	\$ 722,021	\$ 4,712,930	\$ -
Carlsbad Unified	\$ 5,285,853	\$ -	\$ 125,320,076	\$ 122,356,961	\$ 2,124,004	\$ 839,111	\$ 73,171
Coronado Unified	\$ 1,045,080	\$ -	\$ 32,249,962	\$ 16,166,584	\$ 3,280,005	\$ 12,803,373	\$ -
Mountain Empire Unified	\$ 2,488,729	\$ 1,483,167	\$ 23,466,451	\$ 3,879,067	\$ 2,648,333	\$ 16,939,051	\$ -
Oceanside Unified	\$ 24,507,555	\$ 19,325,602	\$ 217,753,119	\$ 76,086,298	\$ 23,663,251	\$ 118,003,570	\$ -
Poway Unified	\$ 15,555,209	\$ -	\$ 401,553,072	\$ 229,500,319	\$ 11,287,868	\$ 160,764,885	\$ -
Ramona City Unified	\$ 6,031,865	\$ 166,102	\$ 62,003,953	\$ 30,108,831	\$ 4,411,072	\$ 27,484,050	\$ -
San Diego Unified	\$ 120,190,397	\$ 29,360,450	\$ 1,243,318,797	\$ 935,830,654	\$ 18,235,238	\$ 289,252,905	\$ -
San Marcos Unified	\$ 17,028,975	\$ -	\$ 230,830,161	\$ 80,927,546	\$ 29,472,221	\$ 120,430,394	\$ -
Valley Center-Pauma Unified	\$ 5,221,204	\$ 2,748,432	\$ 48,987,397	\$ 26,093,211	\$ 753,206	\$ 22,140,980	\$ -
Vista Unified	\$ 26,785,092	\$ 14,177,345	\$ 250,516,568	\$ 89,584,744	\$ 28,918,655	\$ 132,013,169	\$ -
Warner Unified	\$ 307,659	\$ 266,246	\$ 3,289,447	\$ 143,350	\$ 404,123	\$ 2,741,974	\$ -

Source: Funding Exhibit, School District LCFF Calculation - Annual

Note: Sum may not equal total column due to rounding.

TABLE VI

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2023-2024

(First row of data for each district is in thousands except for Column 1)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2023-24 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	Certificated Salaries
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	1,383	\$ 6,348	\$ 17,597	\$ 1,393	\$ 3,145	\$ 3,755	\$ 25,889	\$ 9,757
Percent of total			67.97%	5.38%	12.15%	14.50%		40.69%
Per ADA			\$ 12,726	\$ 1,007	\$ 2,274	\$ 2,715	\$ 18,722	\$ 7,056
Cajon Valley Union	14,459	116,784	203,572	46,338	44,279	38,173	332,362	118,349
Percent of total			61.25%	13.94%	13.32%	11.49%		37.00%
Per ADA			14,079	3,205	3,062	2,640	22,986	8,185
Cardiff	611	3,233	11,835	504	1,152	1,055	14,546	5,825
Percent of total			81.36%	3.47%	7.92%	7.26%		44.11%
Per ADA			19,360	825	1,884	1,727	23,796	9,530
Chula Vista Elementary	21,143	150,506	266,561	40,278	63,075	54,847	424,761	166,341
Percent of total			62.76%	9.48%	14.85%	12.91%		41.04%
Per ADA			12,607	1,905	2,983	2,594	20,090	7,867
Dehesa	212	1,202	2,541	73	242	1,113	3,969	1,066
Percent of total			64.04%	1.83%	6.09%	28.04%		25.16%
Per ADA			11,983	342	1,140	5,247	18,713	5,026
Del Mar Union	3,502	23,382	63,028	944	6,968	5,657	76,597	34,926
Percent of total			82.29%	1.23%	9.10%	7.39%		44.50%
Per ADA			18,000	269	1,990	1,616	21,875	9,974
Encinitas Union	4,201	26,353	65,743	2,738	8,171	7,693	84,346	35,871
Percent of total			77.95%	3.25%	9.69%	9.12%		43.97%
Per ADA			15,648	652	1,945	1,831	20,076	8,538
Escondido Union	12,957	100,866	192,322	34,189	45,277	28,305	300,093	117,155
Percent of total			64.09%	11.39%	15.09%	9.43%		40.67%
Per ADA			14,843	2,639	3,494	2,185	23,161	9,042
Fallbrook Union Elementary	4,807	17,906	67,821	16,057	17,301	5,661	106,839	41,826
Percent of total			63.48%	15.03%	16.19%	5.30%		40.14%
Per ADA			14,109	3,340	3,599	1,178	22,226	8,701
Jamul-Dulzura Union	561	3,653	7,239	1,082	1,095	1,008	10,424	3,153
Percent of total			69.45%	10.38%	10.50%	9.67%		31.10%
Per ADA			12,898	1,929	1,951	1,795	18,573	5,617
Julian Union	247	1,594	3,403	717	1,104	1,446	6,671	1,821
Percent of total			51.02%	10.75%	16.55%	21.68%		28.17%
Per ADA			13,771	2,902	4,468	5,852	26,994	7,369
La Mesa-Spring Valley	9,923	66,270	136,903	11,899	28,631	18,197	195,630	83,425
Percent of total			69.98%	6.08%	14.64%	9.30%		41.18%
Per ADA			13,795.95	1,199.05	2,885.19	1,833.70	19,713.89	8,406.81
Lakeside Union	4,253	20,433	52,686	5,246	9,908	12,392	80,232	30,295
Percent of total			65.67%	6.54%	12.35%	15.45%		37.70%
Per ADA			12,387	1,233	2,329	2,913	18,863	7,123
Lemon Grove	2,842	15,033	42,077	5,889	8,713	6,510	63,188	25,142
Percent of total			66.59%	9.32%	13.79%	10.30%		39.61%
Per ADA			14,806.40	2,072.13	3,066.20	2,290.70	22,235.44	8,847.40
National	3,780	50,481	63,849	9,970	15,487	10,456	99,762	33,735
Percent of total			64.00%	9.99%	15.52%	10.48%		33.22%
Per ADA			16,894	2,638	4,098	2,766	26,395	8,926
Rancho Santa Fe	510	2,032	12,417	430	957	1,968	15,772	6,343
Percent of total			78.73%	2.72%	6.07%	12.48%		40.65%
Per ADA			24,367	843	1,879	3,863	30,952	12,447
San Pasqual Union	506	2,825	5,702	254	896	641	7,493	3,047
Percent of total			76.10%	3.39%	11.96%	8.56%		41.89%
Per ADA			11,279	503	1,772	1,268	14,822	6,028
San Ysidro	3,876	28,775	57,327	6,371	13,267	7,216	84,180	30,645
Percent of total			68.10%	7.57%	15.76%	8.57%		34.41%
Per ADA			14,789	1,644	3,423	1,862	21,717	7,906

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2023-2024

(First row of data for each district is in thousands except for Column 1)

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 3,792	\$ 5,447	\$ 1,009	\$ 3,550	\$ 29	\$ 419	\$ (26)	\$ 23,978	\$ (750)	\$ 1,161	\$ 7,509
15.81%	22.72%	4.21%	14.80%	0.12%	1.75%	-0.11%				
\$ 2,742	\$ 3,940	\$ 730	\$ 2,567	\$ 21	\$ 303	\$ (18)	\$ 17,340			
54,871	74,880	13,356	38,232	19,187	1,469	(518)	319,827	(8,101)	4,434	121,217
17.16%	23.41%	4.18%	11.95%	6.00%	0.46%	-0.16%				
3,795	5,179	924	2,644	1,327	102	(36)	22,119			
1,945	2,977	373	1,462	57	567	0	13,206	(707)	633	3,866
14.73%	22.55%	2.82%	11.07%	0.43%	4.29%	0.00%				
3,182	4,871	610	2,392	93	927	0	21,604			
66,546	107,669	14,668	46,481	2,387	1,848	(647)	405,293	119	19,587	170,093
16.42%	26.57%	3.62%	11.47%	0.59%	0.46%	-0.16%				
3,147	5,092	694	2,198	113	87	(31)	19,169			
806	760	351	1,250	0	6	0	4,237	0	(268)	933
19.02%	17.93%	8.27%	29.49%	0.00%	0.13%	0.00%				
3,800	3,581	1,653	5,893	0	26	0	19,979			
10,416	18,965	3,330	10,186	81	574	0	78,478	0	(1,882)	21,500
13.27%	24.17%	4.24%	12.98%	0.10%	0.73%	0.00%				
2,975	5,416	951	2,909	23	164	0	22,412			
11,280	20,728	2,197	9,077	2,472	37	(88)	81,573	(1,600)	1,173	27,526
13.83%	25.41%	2.69%	11.13%	3.03%	0.05%	-0.11%				
2,685	4,934	523	2,160	588	9	(21)	19,416			
37,222	71,031	7,563	42,475	11,590	1,499	(450)	288,084	(18,924)	(6,915)	93,951
12.92%	24.66%	2.63%	14.74%	4.02%	0.52%	-0.16%				
2,873	5,482	584	3,278	895	116	(35)	22,234			
19,184	28,479	3,721	10,070	635	479	(188)	104,206	5,961	8,594	26,500
18.41%	27.33%	3.57%	9.66%	0.61%	0.46%	-0.18%				
3,991	5,924	774	2,095	132	100	(39)	21,678			
2,060	2,033	856	1,847	0	188	0	10,138	131	417	4,071
20.32%	20.05%	8.45%	18.22%	0.00%	1.85%	0.00%				
3,671	3,622	1,526	3,292	0	335	0	18,062			
955	1,515	310	1,710	150	5	0	6,466	(30)	175	1,769
14.76%	23.42%	4.80%	26.44%	2.32%	0.08%	0.00%				
3,863	6,128	1,256	6,918	607	21	0	26,163			
36,823	54,255	9,724	15,035	3,521	44	(222)	202,605	140	(6,835)	59,435
18.17%	26.78%	4.80%	7.42%	1.74%	0.02%	-0.11%				
3,710.73	5,467.36	979.88	1,515.08	354.83	4.45	(22.35)	20,416.79			
11,896	21,937	2,880	7,162	5,192	1,098	(101)	80,359	457	329	20,762
14.80%	27.30%	3.58%	8.91%	6.46%	1.37%	-0.13%				
2,797	5,158	677	1,684	1,221	258	(24)	18,893			
9,716	15,211	4,621	8,394	373	222	(211)	63,468	2,957	2,677	17,710
15.31%	23.97%	7.28%	13.23%	0.59%	0.35%	-0.33%				
3,418.87	5,352.58	1,625.98	2,953.83	131.35	78.19	(74.36)	22,333.86			
14,713	23,782	6,895	18,818	3,125	691	(208)	101,551	588	(1,201)	49,280
14.49%	23.42%	6.79%	18.53%	3.08%	0.68%	-0.20%				
3,893	6,292	1,824	4,979	827	183	(55)	26,869			
2,792	3,812	552	1,643	452	6	0	15,601	1,040	1,211	3,243
17.90%	24.44%	3.54%	10.53%	2.90%	0.04%	0.00%				
5,479	7,481	1,084	3,225	887	13	0	30,617			
1,276	1,729	280	937	0	12	(7)	7,274	(100)	118	2,943
17.54%	23.77%	3.85%	12.88%	0.00%	0.17%	-0.09%				
2,524	3,420	554	1,854	0	24	(13)	14,390			
15,038	20,181	2,917	18,055	2,102	299	(180)	89,056	356	(4,520)	24,255
16.89%	22.66%	3.28%	20.27%	2.36%	0.34%	-0.20%				
3,880	5,206	752	4,658	542	77	(46)	22,975			

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2023-2024

(First row of data for each district is in thousands except for Column 1)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2023-24 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Santee	5,750	\$ 39,109	\$ 71,220	\$ 3,958	\$ 12,067	\$ 10,810	\$ 98,055	\$ 42,267
Percent of total			72.63%	4.04%	12.31%	11.02%		43.38%
Per ADA			\$ 12,387	\$ 688	\$ 2,099	\$ 1,880	\$ 17,054	\$ 7,351
Solana Beach	2,620	20,136	54,201	683	5,292	4,810	64,986	26,583
Percent of total			83.40%	1.05%	8.14%	7.40%		42.63%
Per ADA			20,687	261	2,020	1,836	24,804	10,146
South Bay Union	3,902	62,301	60,050	8,162	15,346	12,457	96,013	34,659
Percent of total			62.54%	8.50%	15.98%	12.97%		35.99%
Per ADA			15,390	2,092	3,933	3,192	24,607	8,883
Spencer Valley	45	4,978	1,601	57	156	805	2,619	464
Percent of total			61.13%	2.17%	5.95%	30.75%		27.81%
Per ADA			35,404	1,258	3,447	17,811	57,919	10,264
Vallecitos	173	2,616	2,591	233	606	578	4,009	1,522
Percent of total			64.63%	5.82%	15.13%	14.42%		35.83%
Per ADA			15,020	1,352	3,516	3,351	23,239	8,826
Total Elementary	102,263	\$ 766,816	\$ 1,462,285	\$ 197,464	\$ 303,135	\$ 235,552	\$ 2,198,436	\$ 854,217
Percent of total			66.51%	8.98%	13.79%	10.71%		39.59%
Per ADA			\$ 14,299	\$ 258	\$ 207	\$ 1,193	\$ 15,957	\$ 8,353
HIGH SCHOOL DISTRICTS								
Escondido Union High	5,984	\$ 60,653	\$ 110,341	\$ 11,175	\$ 13,094	\$ 13,145	\$ 147,754	\$ 52,696
Percent of total			74.68%	7.56%	8.86%	8.90%		38.04%
Per ADA			\$ 18,439	\$ 1,867	\$ 2,188	\$ 2,197	\$ 24,691	\$ 8,806
Fallbrook Union High	1,895	14,923	31,407	5,481	5,237	3,119	45,244	15,491
Percent of total			69.42%	12.11%	11.58%	6.89%		35.25%
Per ADA			16,572	2,892	2,763	1,646	23,873	8,174
Grossmont Union High	14,913	108,673	234,585	32,226	28,330	41,763	336,904	129,654
Percent of total			69.63%	9.57%	8.41%	12.40%		38.14%
Per ADA			15,730	2,161	1,900	2,800	22,591	8,694
Julian Union High	109	1,257	2,642	498	660	303	4,103	1,219
Percent of total			64.40%	12.13%	16.07%	7.40%		29.41%
Per ADA			24,255	4,569	6,054	2,786	37,664	11,191
San Dieguito Union High	11,762	43,832	152,917	5,343	22,743	17,596	198,600	85,303
Percent of total			77.00%	2.69%	11.45%	8.86%		44.29%
Per ADA			13,001	454	1,934	1,496	16,885	7,252
Sweetwater Union High	32,073	251,227	493,837	61,441	80,799	46,791	682,867	240,259
Percent of total			72.32%	9.00%	11.83%	6.85%		42.22%
Per ADA			15,397	1,916	2,519	1,459	21,291	7,491
Total High School	66,736	\$ 480,565	\$ 1,025,728	\$ 116,165	\$ 150,863	\$ 122,717	\$ 1,415,472	\$ 524,623
Percent of total			72.47%	8.21%	10.66%	8.67%		40.73%
Per ADA			\$ 15,370	\$ 1,741	\$ 2,261	\$ 1,839	\$ 21,210	\$ 7,861

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2023-2024

(First row of data for each district is in thousands except for Column 1)

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
\$ 15,853	\$ 23,789	\$ 4,962	\$ 9,300	\$ 968	\$ 456	\$ (165)	\$ 97,429	\$ (654)	\$ (28)	\$ 39,081
16.27%	24.42%	5.09%	9.55%	0.99%	0.47%	-0.17%				
\$ 2,757	\$ 4,137	\$ 863	\$ 1,617	\$ 168	\$ 79	\$ (29)	\$ 16,945			
7,928	16,583	2,580	8,078	650	37	(79)	62,359	(2,284)	343	20,479
12.71%	26.59%	4.14%	12.95%	1.04%	0.06%	-0.13%				
3,026	6,329	985	3,083	248	14	(30)	23,801			
15,922	27,232	2,888	14,836	900	98	(232)	96,302	1,970	1,681	63,982
16.53%	28.28%	3.00%	15.41%	0.93%	0.10%	-0.24%				
4,081	6,979	740	3,802	231	25	(59)	24,681			
343	392	82	388	0	0	0	1,669	(251)	698	5,676
20.55%	23.46%	4.94%	23.24%	0.00%	0.00%	0.00%				
7,587	8,660	1,823	8,581	0	0	0	36,915			
639	1,022	153	891	21	0	0	4,249	265	24	2,640
15.04%	24.05%	3.61%	20.98%	0.49%	0.00%	0.00%				
3,705	5,925	888	5,167	122	0	0	24,634			
\$ 342,016	\$ 544,408	\$ 86,271	\$ 269,876	\$ 53,890	\$ 10,052	\$ (3,320)	\$ 2,157,410	\$ (19,418)	\$ 21,607	\$ 788,423
15.85%	25.23%	4.00%	12.51%	2.50%	0.47%	-0.15%				
\$ 3,344	\$ 5,324	\$ 844	\$ 2,639	\$ 527	\$ 98	\$ (32)	\$ 21,097			
HIGH SCHOOL DISTRICTS										
\$ 22,704	\$ 37,745	\$ 5,891	\$ 15,778	\$ 3,991	\$ (1)	\$ (288)	\$ 138,515	\$ 254	\$ 9,493	\$ 70,146
16.39%	27.25%	4.25%	11.39%	2.88%	0.00%	-0.21%				
\$ 3,794	\$ 6,308	\$ 984	\$ 2,637	\$ 667	\$ (0)	\$ (48)	\$ 23,147			
6,734	9,951	2,374	7,539	1,117	812	(67)	43,951	(711)	581	15,504
15.32%	22.64%	5.40%	17.15%	2.54%	1.85%	-0.15%				
3,553	5,251	1,253	3,978	590	429	(36)	23,191			
54,624	85,771	11,939	43,910	12,236	2,654	(884)	339,904	60	(2,941)	105,732
16.07%	25.23%	3.51%	12.92%	3.60%	0.78%	-0.26%				
3,663	5,751	801	2,944	820	178	(59)	22,792			
630	718	720	784	80	(6)	0	4,146	0	(42)	1,215
15.19%	17.32%	17.37%	18.92%	1.92%	-0.14%	0.00%				
5,782	6,590	6,611	7,201	730	(53)	0	38,053			
25,876	45,197	7,358	22,818	3,230	2,914	(115)	192,582	(3,164)	2,854	46,686
13.44%	23.47%	3.82%	11.85%	1.68%	1.51%	-0.06%				
2,200	3,843	626	1,940	275	248	(10)	16,373			
82,973	144,909	29,412	61,424	8,356	2,144	(449)	569,029	90	113,929	365,155
14.58%	25.47%	5.17%	10.79%	1.47%	0.38%	-0.08%				
2,587	4,518	917	1,915	261	67	(14)	17,742			
\$ 193,541	\$ 324,292	\$ 57,694	\$ 152,254	\$ 29,010	\$ 8,517	\$ (1,803)	\$ 1,288,126	\$ (3,471)	\$ 123,875	\$ 604,439
15.02%	25.18%	4.48%	11.82%	2.25%	0.66%	-0.14%				
\$ 2,900	\$ 4,859	\$ 865	\$ 2,281	\$ 435	\$ 128	\$ (27)	\$ 19,302			

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2023-2024

(First row of data for each district is in thousands except for Column 1)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2023-24 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	2,028	\$ 13,897	\$ 25,289	\$ 1,985	\$ 4,478	\$ 3,337	\$ 35,089	\$ 14,016
Percent of total			72.07%	5.66%	12.76%	9.51%		38.72%
Per ADA			\$ 12,468	\$ 979	\$ 2,208	\$ 1,645	\$ 17,300	\$ 6,910
Borrego Springs Unified	326	2,775	5,636	1,554	1,472	2,333	10,995	2,110
Percent of total			51.26%	14.13%	13.38%	21.22%		20.93%
Per ADA			17,304	4,771	4,518	7,163	33,756	6,478
Carlsbad Unified	10,229	41,751	126,358	4,012	17,761	14,654	162,785	68,928
Percent of total			77.62%	2.46%	10.91%	9.00%		40.66%
Per ADA			12,353	392	1,736	1,433	15,915	6,739
Coronado Unified	2,601	5,732	32,445	6,756	4,620	4,288	48,110	21,240
Percent of total			67.44%	14.04%	9.60%	8.91%		38.85%
Per ADA			12,475	2,598	1,776	1,649	18,499	8,167
Mountain Empire Unified	1,681	8,294	23,648	2,702	5,137	3,864	35,351	11,890
Percent of total			66.90%	7.64%	14.53%	10.93%		31.96%
Per ADA			14,067	1,607	3,056	2,298	21,028	7,072
Oceanside Unified	14,023	102,303	216,396	38,420	40,944	25,839	321,599	106,838
Percent of total			67.29%	11.95%	12.73%	8.03%		36.81%
Per ADA			15,431	2,740	2,920	1,843	22,933	7,619
Poway Unified	33,186	125,375	403,644	20,581	88,355	21,738	534,318	223,065
Percent of total			75.54%	3.85%	16.54%	4.07%		41.63%
Per ADA			12,163	620	2,662	655	16,101	6,722
Ramona Unified	4,700	25,521	62,820	6,965	9,816	7,563	87,164	31,246
Percent of total			72.07%	7.99%	11.26%	8.68%		36.97%
Per ADA			13,366	1,482	2,089	1,609	18,546	6,648
San Diego Unified	87,489	450,903	1,250,211	293,797	363,539	80,707	1,988,255	813,642
Percent of total			62.88%	14.78%	18.28%	4.06%		41.78%
Per ADA			14,290	3,358	4,155	922	22,726	9,300
San Marcos Unified	18,150	93,680	232,424	20,405	35,645	35,388	323,861	128,404
Percent of total			71.77%	6.30%	11.01%	10.93%		40.75%
Per ADA			12,806	1,124	1,964	1,950	17,844	7,075
Valley Center-Pauma Unified	3,362	34,245	49,339	7,458	7,770	8,821	73,387	27,438
Percent of total			67.23%	10.16%	10.59%	12.02%		41.14%
Per ADA			14,675	2,218	2,311	2,624	21,827	8,161
Vista Unified	17,274	121,579	252,317	41,322	53,596	30,040	377,275	144,448
Percent of total			66.88%	10.95%	14.21%	7.96%		40.57%
Per ADA			14,607	2,392	3,103	1,739	21,840	8,362
Warner Unified	179	2,963	3,456	1,503	794	810	6,563	1,582
Percent of total			52.66%	22.91%	12.10%	12.34%		26.25%
Per ADA			19,343	8,414	4,444	4,531	36,733	8,854
Total Unified	195,228	\$ 1,029,019	\$ 2,683,984	\$ 447,461	\$ 633,928	\$ 239,381	\$ 4,004,754	\$ 1,594,846
Percent of total			67.02%	11.17%	15.83%	5.98%		40.79%
Per ADA			\$ 13,748	\$ 2,292	\$ 3,247	\$ 1,226	\$ 20,513	\$ 8,169
Total K-12	364,227	\$ 2,276,400	\$ 5,171,997	\$ 761,090	\$ 1,087,926	\$ 597,650	\$ 7,618,662	\$ 2,973,686
Percent of total			67.89%	9.99%	14.28%	7.84%		40.43%
Per ADA			\$ 14,200	\$ 2,090	\$ 2,987	\$ 1,641	\$ 20,917	\$ 8,164

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2023-2024

(First row of data for each district is in thousands except for Column 1)

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 5,600	\$ 8,588	\$ 1,743	\$ 5,104	\$ 473	\$ 717	\$ (43)	\$ 36,199	\$ (290)	\$ (1,400)	\$ 12,497
15.47%	23.72%	4.81%	14.10%	1.31%	1.98%	-0.12%				
\$ 2,761	\$ 4,234	\$ 859	\$ 2,517	\$ 233	\$ 354	\$ (21)	\$ 17,847			
1,936	2,092	879	1,868	1,198	0	0	10,083	(561)	352	3,127
19.20%	20.75%	8.72%	18.52%	11.88%	0.00%	0.00%				
5,943	6,422	2,700	5,734	3,677	0	0	30,954			
19,139	43,759	4,329	32,176	705	544	(73)	169,507	0	(6,722)	35,029
11.29%	25.82%	2.55%	18.98%	0.42%	0.32%	-0.04%				
1,871	4,278	423	3,146	69	53	(7)	16,572			
8,637	13,897	2,637	8,075	242	0	(56)	54,672	6,120	(442)	5,290
15.80%	25.42%	4.82%	14.77%	0.44%	0.00%	-0.10%				
3,321	5,343	1,014	3,105	93	0	(22)	21,022			
6,665	9,004	2,302	5,878	595	891	(25)	37,200	135	(1,714)	6,581
17.92%	24.20%	6.19%	15.80%	1.60%	2.39%	-0.07%				
3,964	5,355	1,369	3,496	354	530	(15)	22,127			
39,378	74,431	10,383	46,317	11,386	1,686	(212)	290,206	13	31,406	133,709
13.57%	25.65%	3.58%	15.96%	3.92%	0.58%	-0.07%				
2,808	5,308	740	3,303	812	120	(15)	20,695			
86,469	149,776	15,305	47,909	10,287	3,800	(744)	535,866	(4,281)	(5,829)	119,546
16.14%	27.95%	2.86%	8.94%	1.92%	0.71%	-0.14%				
2,606	4,513	461	1,444	310	114	(22)	16,147			
14,465	21,326	3,200	8,072	3,694	2,594	(87)	84,510	(250)	2,404	27,925
17.12%	25.23%	3.79%	9.55%	4.37%	3.07%	-0.10%				
3,078	4,537	681	1,718	786	552	(18)	17,981			
317,310	593,912	53,300	151,044	4,592	15,877	(2,055)	1,947,622	3,649	44,282	495,185
16.29%	30.49%	2.74%	7.76%	0.24%	0.82%	-0.11%				
3,627	6,788	609	1,726	52	181	(23)	22,261			
45,944	90,744	9,063	33,052	6,510	1,647	(283)	315,081	1,670	10,450	104,130
14.58%	28.80%	2.88%	10.49%	2.07%	0.52%	-0.09%				
2,531	5,000	499	1,821	359	91	(16)	17,360			
9,708	15,337	2,408	7,553	4,094	160	0	66,698	(215)	6,474	40,719
14.56%	22.99%	3.61%	11.32%	6.14%	0.24%	0.00%				
2,887	4,561	716	2,246	1,218	47	0	19,838			
51,872	86,560	20,107	43,512	7,898	2,149	(461)	356,085	348	21,537	143,116
14.57%	24.31%	5.65%	12.22%	2.22%	0.60%	-0.13%				
3,003	5,011	1,164	2,519	457	124	(27)	20,614			
1,201	1,156	454	1,035	554	70	(24)	6,027	364	900	3,863
19.93%	19.18%	7.53%	17.17%	9.19%	1.16%	-0.40%				
6,722	6,469	2,540	5,792	3,100	392	(136)	33,733			
\$ 608,325	\$ 1,110,581	\$ 126,110	\$ 391,594	\$ 52,228	\$ 30,134	\$ (4,062)	\$ 3,909,756	\$ 6,701	\$ 101,699	\$ 1,130,718
15.56%	28.41%	3.23%	10.02%	1.34%	0.77%	-0.10%				
\$ 3,116	\$ 5,689	\$ 646	\$ 2,006	\$ 268	\$ 154	\$ (21)	\$ 20,027			
\$1,143,882	\$ 1,979,280	\$ 270,075	\$ 813,724	\$ 135,128	\$ 48,704	\$ (9,185)	\$ 7,355,293	\$ (16,189)	\$ 247,181	\$ 2,523,581
15.55%	26.91%	3.67%	11.06%	1.84%	0.66%	-0.12%				
\$ 3,141	\$ 5,434	\$ 742	\$ 2,234	\$ 371	\$ 134	\$ (25)	\$ 20,194			

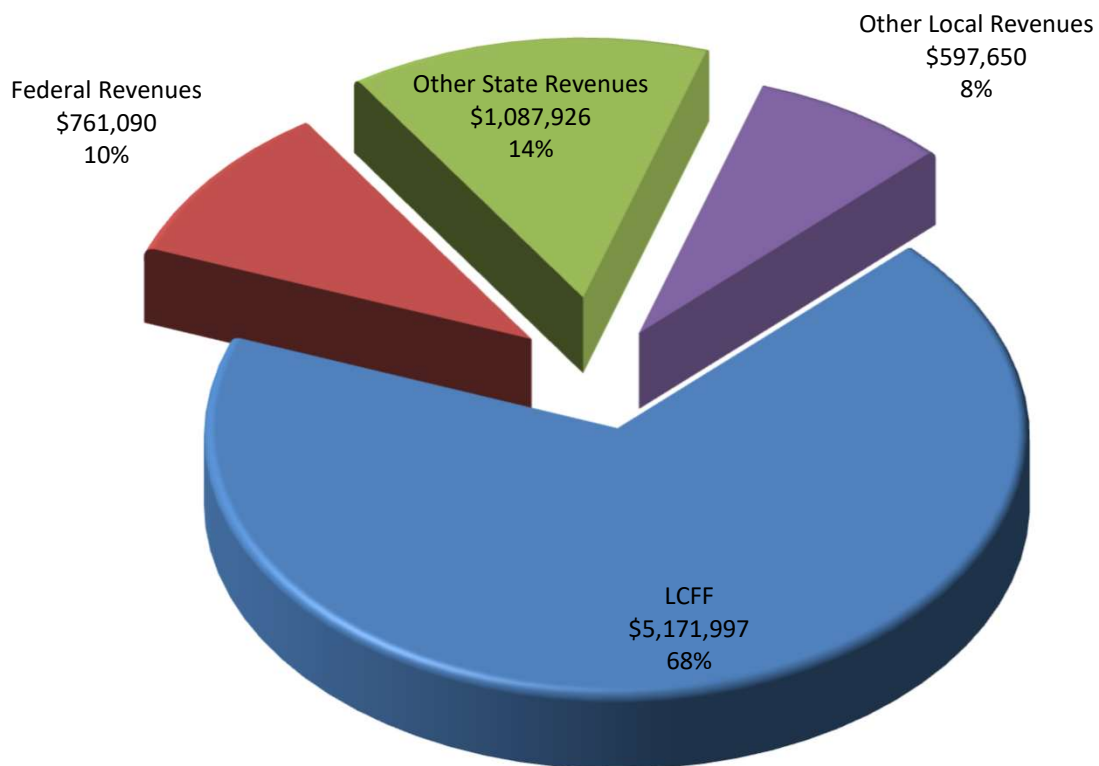
Sources: 2023-2024 P-2 ADA, without Charters, Adults, County Community and County Special Education

2023-2024 Unaudited Actuals Financial, SACS Report (Form 01)

**REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2023-2024 UNAUDITED ACTUALS**
(in thousands)

TOTAL REVENUES

\$7,618,662



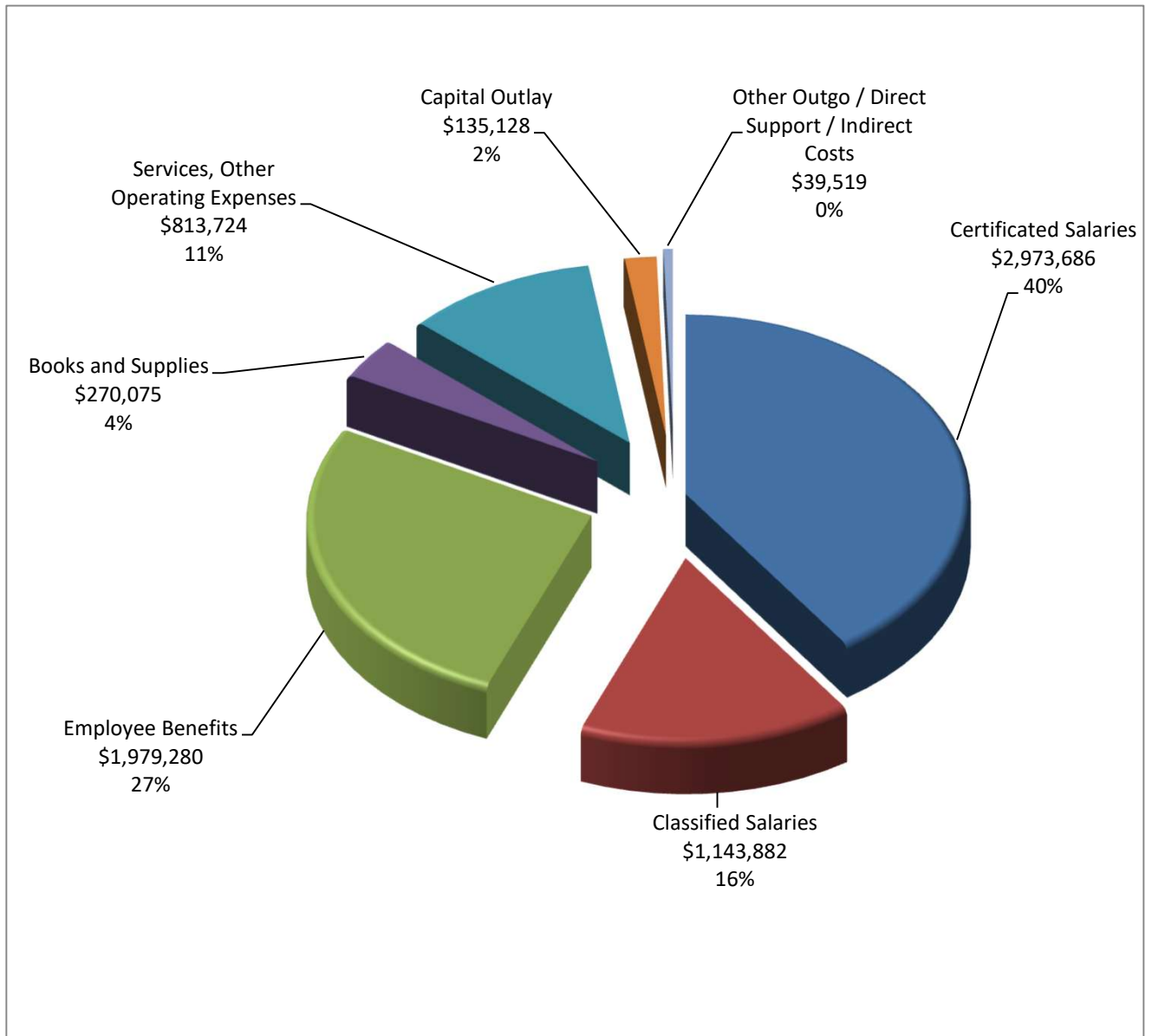
Source: 2023-2024 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)
Excludes Other Financing Sources/Uses Obj 8900-8929, 8930-8979, 8980-8999

EXPENDITURES BY SOURCE SAN DIEGO COUNTY (K-12) 2023-2024 UNAUDITED ACTUALS

(in thousands)

TOTAL EXPENDITURES

\$7,355,293



Source: 2023-2024 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)
Excludes Other Financing Sources/Uses Obj 7600-7629, 7630-7699

TABLE VII

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

(First row of data for each district is in thousands, except for Column 1)

(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)	
DISTRICTS	2024-25 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries							
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues								
ELEMENTARY SCHOOL DISTRICTS															
Alpine Union Elementary	1,383	\$ 8,492	\$ 17,242	\$ 713	\$ 2,240	\$ 2,041	\$ 22,236	\$ 9,285							
Percent of total			77.54%	3.21%	10.07%	9.18%		37.95%							
Per ADA			\$ 12,469	\$ 515	\$ 1,620	\$ 1,476	\$ 16,081	\$ 6,714							
Cajon Valley Union Elementary	14,436	101,559	208,140	14,731	48,515	29,684	301,070	120,131							
Percent of total			69.13%	4.89%	16.11%	9.86%		39.91%							
Per ADA			14,418	1,020	3,361	2,056	20,856	8,322							
Cardiff Elementary	601	3,423	12,145	301	1,038	753	14,237	5,912							
Percent of total			85.31%	2.12%	7.29%	5.29%		42.59%							
Per ADA			20,197	501	1,725	1,253	23,676	9,831							
Chula Vista Elementary	21,145	144,851	265,091	18,363	57,648	41,989	383,090	170,292							
Percent of total			69.20%	4.79%	15.05%	10.96%		40.83%							
Per ADA			12,537	868	2,726	1,986	18,117	8,053							
Dehesa Elementary	327	939	3,878	68	240	940	5,125	1,030							
Percent of total			75.67%	1.32%	4.68%	18.34%		23.18%							
Per ADA			11,873	207	734	2,877	15,691	3,152							
Del Mar Union Elementary	3,432	21,583	65,643	1,011	6,602	4,846	78,102	35,007							
Percent of total			84.05%	1.29%	8.45%	6.21%		44.90%							
Per ADA			19,129	295	1,924	1,412	22,760	10,202							
Encinitas Union Elementary	4,043	17,791	67,523	1,540	9,169	4,912	83,144	36,520							
Percent of total			81.21%	1.85%	11.03%	5.91%		44.43%							
Per ADA			16,703	381	2,268	1,215	20,567	9,034							
Escondido Union Elementary	13,142	77,089	190,410	9,975	43,079	18,275	261,738	108,608							
Percent of total			72.75%	3.81%	16.46%	6.98%		37.31%							
Per ADA			14,489	759	3,278	1,391	19,916	8,264							
Fallbrook Union Elementary	4,807	10,246	68,757	7,719	15,449	4,429	96,355	39,430							
Percent of total			71.36%	8.01%	16.03%	4.60%		39.42%							
Per ADA			14,303	1,606	3,214	921	20,044	8,203							
Jamul-Dulzura Union Elementary	568	4,292	7,414	668	1,089	784	9,955	3,219							
Percent of total			74.47%	6.71%	10.94%	7.87%		32.93%							
Per ADA			13,048	1,176	1,917	1,379	17,520	5,665							
Julian Union Elementary	252	1,458	3,358	644	317	793	5,112	1,744							
Percent of total			65.69%	12.61%	6.19%	15.51%		29.55%							
Per ADA			13,333	2,559	1,257	3,148	20,297	6,924							
La Mesa-Spring Valley Elementary	9,917	51,180	131,915	10,134	31,049	13,348	186,445	81,844							
Percent of total			70.75%	5.44%	16.65%	7.16%		40.24%							
Per ADA			13,301	1,022	3,131	1,346	18,800	8,253							
Lakeside Union Elementary	4,123	12,779	51,350	2,447	8,447	6,785	69,028	30,401							
Percent of total			74.39%	3.54%	12.24%	9.83%		40.21%							
Per ADA			12,455	593	2,049	1,646	16,743	7,374							
Lemon Grove Elementary	2,830	12,549	41,476	2,362	9,285	4,372	57,495	24,267							
Percent of total			72.14%	4.11%	16.15%	7.60%		39.75%							
Per ADA			14,658	835	3,281	1,545	20,318	8,576							
National Elementary	3,855	43,650	59,708	5,632	16,101	7,653	89,094	32,685							
Percent of total			67.02%	6.32%	18.07%	8.59%		30.64%							
Per ADA			15,487	1,461	4,176	1,985	23,109	8,478							
Rancho Santa Fe Elementary	504	2,645	12,970	230	1,584	1,793	16,576	6,552							
Percent of total			78.25%	1.39%	9.55%	10.81%		38.97%							
Per ADA			25,756	457	3,145	3,560	32,917	13,010							
San Pasqual Union Elementary	506	2,418	5,865	219	777	521	7,382	3,292							
Percent of total			79.45%	2.96%	10.52%	7.06%		41.45%							
Per ADA			11,602	433	1,536	1,031	14,602	6,513							
San Ysidro Elementary	3,799	8,254	56,660	2,855	16,213	2,935	78,663	28,659							
Percent of total			72.03%	3.63%	20.61%	3.73%		36.46%							
Per ADA			14,916	752	4,268	773	20,708	7,544							
Santee Elementary	5,863	35,963	69,560	2,796	11,444	7,181	90,982	39,088							
Percent of total			76.46%	3.07%	12.58%	7.89%		41.01%							
Per ADA			11,864	477	1,952	1,225	15,517	6,667							

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

(First row of data for each district is in thousands, except for Column 1)

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 4,388	\$ 6,046	\$ 390	\$ 3,835	\$ -	\$ 522	\$ -	\$ 24,465	\$ -	\$ (2,229)	\$ 6,263
17.94%	24.71%	1.59%	15.68%	0.00%	2.13%	0.00%				
\$ 3,173	\$ 4,372	\$ 282	\$ 2,774	\$ -	\$ 377	\$ -	\$ 17,693			
58,098	81,308	11,001	27,724	2,331	1,328	(929)	300,992	(1,193)	(1,115)	100,445
19.30%	27.01%	3.66%	9.21%	0.77%	0.44%	-0.31%				
4,025	5,632	762	1,920	161	92	(64)	20,850			
2,086	3,294	463	1,505	0	622	0	13,882	(360)	(5)	3,419
15.03%	23.73%	3.34%	10.84%	0.00%	4.48%	0.00%				
3,469	5,477	770	2,503	0	1,035	0	23,086			
75,467	112,672	13,212	44,461	159	1,559	(721)	417,101	0	(34,011)	110,840
18.09%	27.01%	3.17%	10.66%	0.04%	0.37%	-0.17%				
3,569	5,329	625	2,103	8	74	(34)	19,726			
687	753	540	1,429	5	0	0	4,443	(45)	637	1,577
15.46%	16.94%	12.15%	32.16%	0.11%	0.00%	0.00%				
2,103	2,304	1,653	4,375	15	0	0	13,603			
10,753	19,430	3,150	9,048	50	520	0	77,959	0	143	21,726
13.79%	24.92%	4.04%	11.61%	0.06%	0.67%	0.00%				
3,134	5,662	918	2,637	15	152	0	22,718			
12.633	22,436	1,840	8,563	300	1	(90)	82,202	(800)	142	17,932
15.37%	27.29%	2.24%	10.42%	0.36%	0.00%	-0.11%				
3,125	5,550	455	2,118	74	0	(22)	20,334			
41,391	71,116	12,349	41,581	15,132	1,573	(640)	291,110	(928)	(30,299)	46,790
14.22%	24.43%	4.24%	14.28%	5.20%	0.54%	-0.22%				
3,149	5,411	940	3,164	1,151	120	(49)	22,151			
17,275	28,703	7,532	6,844	423	0	(178)	100,028	0	(3,673)	6,573
17.27%	28.70%	7.53%	6.84%	0.42%	0.00%	-0.18%				
3,594	5,971	1,567	1,424	88	0	(37)	20,809			
1,954	2,247	328	1,645	0	384	0	9,776	237	416	4,708
19.99%	22.99%	3.35%	16.82%	0.00%	3.92%	0.00%				
3,439	3,955	577	2,894	0	675	0	17,205			
1,079	1,418	290	1,344	21	5	0	5,900	170	(618)	840
18.29%	24.03%	4.91%	22.77%	0.35%	0.09%	0.00%				
4,285	5,629	1,150	5,335	83	21	0	23,427			
38,366	55,787	9,137	16,682	1,904	0	(326)	203,394	325	(16,624)	34,556
18.86%	27.43%	4.49%	8.20%	0.94%	0.00%	-0.16%				
3,869	5,625	921	1,682	192	0	(33)	20,509			
12,066	22,644	2,271	5,412	1,879	1,074	(133)	75,614	0	(6,586)	6,194
15.96%	29.95%	3.00%	7.16%	2.48%	1.42%	-0.18%				
2,927	5,492	551	1,313	456	260	(32)	18,340			
10,205	16,177	2,084	8,392	48	189	(315)	61,046	(3)	(3,554)	8,995
16.72%	26.50%	3.41%	13.75%	0.08%	0.31%	-0.52%				
3,606	5,717	736	2,966	17	67	(111)	21,573			
15,365	25,248	11,085	19,995	2,409	325	(437)	106,676	0	(17,582)	26,069
14.40%	23.67%	10.39%	18.74%	2.26%	0.30%	-0.41%				
3,985	6,549	2,875	5,186	625	84	(113)	27,669			
3,085	4,570	566	2,027	0	13	0	16,812	0	(236)	2,408
18.35%	27.18%	3.37%	12.06%	0.00%	0.07%	0.00%				
6,126	9,076	1,124	4,026	0	25	0	33,387			
1,336	1,929	385	987	0	12	0	7,942	0	(561)	1,857
16.83%	24.29%	4.85%	12.43%	0.00%	0.15%	0.00%				
2,643	3,816	762	1,953	0	24	0	15,711			
12,354	19,003	2,211	16,473	0	271	(359)	78,612	0	51	8,305
15.71%	24.17%	2.81%	20.95%	0.00%	0.34%	-0.46%				
3,252	5,003	582	4,337	0	71	(95)	20,695			
16,637	25,390	4,345	8,766	726	527	(156)	95,323	(233)	(4,574)	31,389
17.45%	26.64%	4.56%	9.20%	0.76%	0.55%	-0.16%				
2,837	4,330	741	1,495	124	90	(27)	16,257			

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

(First row of data for each district is in thousands, except for Column 1)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2024-25 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Solana Beach Elementary	2,515	\$ 18,517	\$ 57,159	\$ 695	\$ 5,284	\$ 3,113	\$ 66,250	\$ 27,720
Percent of total			86.28%	1.05%	7.98%	4.70%		40.75%
Per ADA			\$ 22,727	\$ 276	\$ 2,101	\$ 1,238	\$ 26,342	\$ 11,022
South Bay Union Elementary	3,280	47,777	54,421	3,821	14,487	11,518	84,248	34,571
Percent of total			64.60%	4.54%	17.20%	13.67%		35.64%
Per ADA			16,592	1,165	4,417	3,512	25,686	10,540
Spencer Valley Elementary	37	5,178	1,601	34	117	459	2,211	486
Percent of total			72.40%	1.53%	5.31%	20.76%		25.57%
Per ADA			43,210	914	3,166	12,389	59,679	13,125
Vallecitos Elementary	176	1,962	2,553	127	549	368	3,597	1,457
Percent of total			70.97%	3.53%	15.26%	10.23%		33.56%
Per ADA			14,506	722	3,120	2,092	20,439	8,276
Total Elementary	101,539	\$ 634,597	\$ 1,454,838	\$ 87,084	\$ 300,722	\$ 169,491	\$ 2,012,136	\$ 842,202
Percent of total			72.30%	4.33%	14.95%	8.42%		39.27%
Per ADA			\$ 14,328	\$ 858	\$ 2,962	\$ 1,669	\$ 19,816	\$ 8,294
HIGH SCHOOL DISTRICTS								
Escondido Union High	5,795	51,483	106,400	4,982	12,022	8,048	131,453	53,500
Percent of total			80.94%	3.79%	9.15%	6.12%		37.49%
Per ADA			18,359	860	2,074	1,389	22,682	9,231
Fallbrook Union High	1,860	10,801	31,494	4,126	4,097	1,770	41,486	15,686
Percent of total			75.91%	9.94%	9.88%	4.27%		34.70%
Per ADA			16,932	2,218	2,203	952	22,304	8,433
Grossmont Union High	14,441	99,333	232,033	13,381	27,111	29,784	302,310	125,219
Percent of total			76.75%	4.43%	8.97%	9.85%		39.51%
Per ADA			16,067	927	1,877	2,062	20,934	8,671
Julian Union High	111	1,377	2,717	236	415	191	3,559	1,119
Percent of total			76.34%	6.64%	11.65%	5.37%		31.32%
Per ADA			24,584	2,139	3,752	1,728	32,204	10,127
San Dieguito Union High	11,590	37,248	157,954	4,159	17,714	12,340	192,166	85,611
Percent of total			82.20%	2.16%	9.22%	6.42%		42.56%
Per ADA			13,628	359	1,528	1,065	16,580	7,386
Sweetwater Union High	31,608	221,080	480,773	22,468	44,525	33,436	581,202	266,623
Percent of total			82.72%	3.87%	7.66%	5.75%		37.79%
Per ADA			15,211	711	1,409	1,058	18,388	8,435
Total High School	59,610	\$ 369,838	\$ 1,011,370	\$ 49,352	\$ 105,884	\$ 85,570	\$ 1,252,175	\$ 547,758
Percent of total			80.77%	3.94%	8.46%	6.83%		38.71%
Per ADA			\$ 16,967	\$ 828	\$ 1,776	\$ 1,435	\$ 21,006	\$ 9,189

TABLE VII (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2024-2025

(First row of data for each district is in thousands, except for Column 1)

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
\$ 9,561	\$ 17,861	\$ 3,474	\$ 8,864	\$ 618	\$ 31	\$ (100)	\$ 68,029	\$ (500)	\$ (2,279)	\$ 16,239
14.05%	26.25%	5.11%	13.03%	0.91%	0.05%	-0.15%				
\$ 3,802	\$ 7,102	\$ 1,381	\$ 3,525	\$ 246	\$ 12	\$ (40)	\$ 27,049			
15,873	26,913	3,720	16,036	106	0	(207)	97,012	2,166	(10,597)	37,180
16.36%	27.74%	3.83%	16.53%	0.11%	0.00%	-0.21%				
4,839	8,206	1,134	4,889	32	0	(63)	29,578			
394	429	75	498	20	0	0	1,902	(148)	161	5,339
20.71%	22.58%	3.93%	26.16%	1.05%	0.00%	0.00%				
10,630	11,592	2,018	13,432	540	0	0	51,336			
615	890	318	1,050	10	0	0	4,340	0	(742)	1,220
14.17%	20.51%	7.33%	24.20%	0.23%	0.00%	0.00%				
3,493	5,058	1,807	5,966	57	0	0	24,656			
\$ 361,667	\$ 566,265	\$ 90,767	\$ 253,160	\$ 26,139	\$ 8,953	\$ (4,592)	\$ 2,144,561	\$ (1,310)	\$ (133,736)	\$ 500,861
16.86%	26.40%	4.23%	11.80%	1.22%	0.42%	-0.21%				
\$ 3,562	\$ 5,577	\$ 894	\$ 2,493	\$ 257	\$ 88	\$ (45)	\$ 21,120			
HIGH SCHOOL DISTRICTS										
23,931	40,068	6,901	16,484	2,124	31	(316)	142,724	565	(10,707)	40,776
16.77%	28.07%	4.84%	11.55%	1.49%	0.02%	-0.22%				
4,129	6,914	1,191	2,844	367	5	(54)	24,627			
7,176	9,838	2,219	6,902	2,660	764	(35)	45,210	0	(3,724)	7,077
15.87%	21.76%	4.91%	15.27%	5.88%	1.69%	-0.08%				
3,858	5,289	1,193	3,711	1,430	411	(19)	24,306			
54,590	88,861	9,897	38,511	253	895	(1,275)	316,950	20	(14,620)	84,713
17.22%	28.04%	3.12%	12.15%	0.08%	0.28%	-0.40%				
3,780	6,153	685	2,667	18	62	(88)	21,947			
628	755	386	685	0	0	0	3,573	0	(15)	1,362
17.57%	21.14%	10.80%	19.18%	0.00%	0.00%	0.00%				
5,681	6,835	3,493	6,202	0	0	0	32,337			
28,862	48,924	11,043	23,437	1,861	1,557	(144)	201,150	(1,100)	(10,084)	27,164
14.35%	24.32%	5.49%	11.65%	0.93%	0.77%	-0.07%				
2,490	4,221	953	2,022	161	134	(12)	17,355			
92,507	166,983	83,479	75,887	15,756	4,316	(16)	705,535	20	(124,313)	96,767
13.11%	23.67%	11.83%	10.76%	2.23%	0.61%	0.00%				
2,927	5,283	2,641	2,401	498	137	(0)	22,322			
\$ 207,694	\$ 355,428	\$ 113,925	\$ 161,907	\$ 22,654	\$ 7,562	\$ (1,786)	\$ 1,415,143	\$ (495)	\$ (163,462)	\$ 206,376
14.68%	25.12%	8.05%	11.44%	1.60%	0.53%	-0.13%				
\$ 3,484	\$ 5,963	\$ 1,911	\$ 2,716	\$ 380	\$ 127	\$ (30)	\$ 23,740			

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

(First row of data for each district is in thousands, except for Column 1)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2024-25 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	2,065	\$ 10,227	\$ 25,286	\$ 1,477	\$ 4,018	\$ 2,644	\$ 33,425	\$ 14,841
Percent of total			75.65%	4.42%	12.02%	7.91%		38.51%
Per ADA			\$ 12,244	\$ 715	\$ 1,946	\$ 1,280	\$ 16,185	\$ 7,186
Borrego Springs Unified	325	2,608	5,759	698	3,417	1,386	11,259	2,440
Percent of total			51.15%	6.20%	30.34%	12.31%		23.76%
Per ADA			17,736	2,149	10,521	4,267	34,673	7,515
Carlsbad Unified	10,229	25,760	130,215	4,263	9,905	10,215	154,598	67,822
Percent of total			84.23%	2.76%	6.41%	6.61%		41.75%
Per ADA			12,730	417	968	999	15,114	6,631
Coronado Unified	2,670	5,732	31,962	4,641	3,848	4,158	44,611	19,748
Percent of total			71.65%	10.40%	8.63%	9.32%		37.83%
Per ADA			11,971	1,738	1,441	1,557	16,708	7,396
Mountain Empire Unified	1,633	4,518	24,269	2,205	5,020	3,334	34,827	11,894
Percent of total			69.68%	6.33%	14.41%	9.57%		32.36%
Per ADA			14,865	1,351	3,075	2,042	21,332	7,285
Oceanside Unified	13,377	92,240	212,603	16,442	27,007	18,103	274,155	102,783
Percent of total			77.55%	6.00%	9.85%	6.60%		34.15%
Per ADA			15,893	1,229	2,019	1,353	20,494	7,683
Poway Unified	33,195	105,053	399,999	9,802	83,391	13,010	506,202	220,204
Percent of total			79.02%	1.94%	16.47%	2.57%		40.66%
Per ADA			12,050	295	2,512	392	15,250	6,634
Ramona Unified	4,651	19,631	63,227	2,281	9,039	5,346	79,893	31,291
Percent of total			79.14%	2.85%	11.31%	6.69%		36.54%
Per ADA			13,596	490	1,944	1,150	17,179	6,729
San Diego Unified	87,895	441,113	1,226,552	94,953	305,069	52,764	1,679,339	764,438
Percent of total			73.04%	5.65%	18.17%	3.14%		39.37%
Per ADA			13,955	1,080	3,471	600	19,106	8,697
San Marcos Unified	17,966	91,257	227,843	8,815	36,053	36,741	309,452	128,298
Percent of total			73.63%	2.85%	11.65%	11.87%		38.08%
Per ADA			12,682	491	2,007	2,045	17,224	7,141
Valley Center-Pauma Unified	3,359	36,993	48,180	4,450	6,009	3,527	62,165	28,038
Percent of total			77.50%	7.16%	9.67%	5.67%		40.66%
Per ADA			14,344	1,325	1,789	1,050	18,508	8,347
Vista Unified	16,989	115,998	243,106	12,818	41,627	20,454	318,005	148,743
Percent of total			76.45%	4.03%	13.09%	6.43%		42.63%
Per ADA			14,309	754	2,450	1,204	18,718	8,755
Warner Unified	181	2,758	3,190	462	610	448	4,710	1,396
Percent of total			67.72%	9.81%	12.96%	9.51%		26.58%
Per ADA			17,623	2,553	3,372	2,474	26,023	7,711
Total Unified	194,534	\$ 953,888	\$ 2,642,191	\$ 163,308	\$ 535,014	\$ 172,129	\$ 3,512,641	\$ 1,541,937
Percent of total			75.22%	4.65%	15.23%	4.90%		39.24%
Per ADA			\$ 13,582	\$ 839	\$ 2,750	\$ 885	\$ 18,057	\$ 7,926
Total K-12	355,684	\$ 1,958,323	\$ 5,108,399	\$ 299,744	\$ 941,620	\$ 427,190	\$ 6,776,952	\$ 2,931,897
Percent of total			75.38%	4.42%	13.89%	6.30%		39.15%
Per ADA			\$ 14,362	\$ 843	\$ 2,647	\$ 1,201	\$ 19,053	\$ 8,243

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

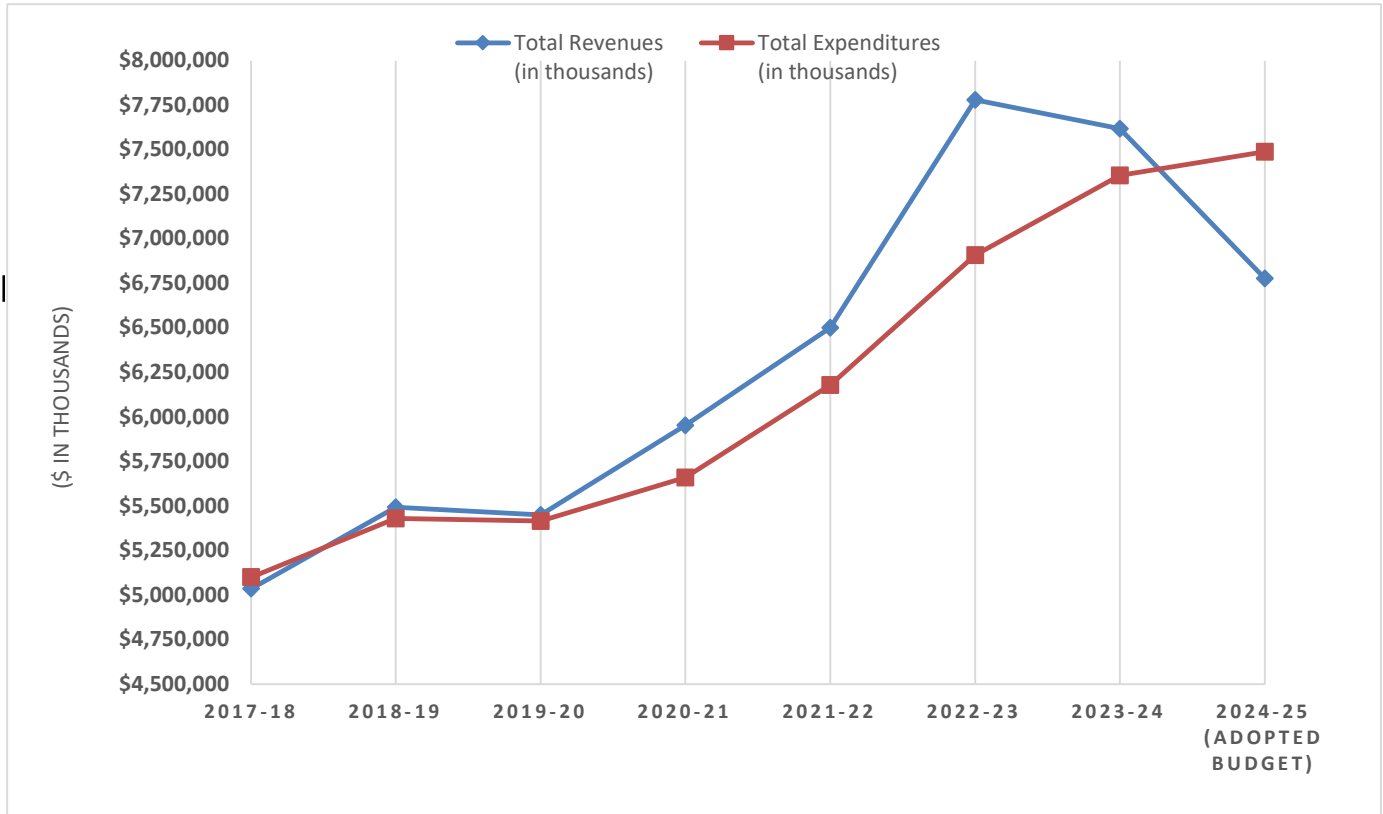
2024-2025

(First row of data for each district is in thousands, except for Column 1)

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 6,186	\$ 9,723	\$ 1,711	\$ 5,167	\$ 157	\$ 759	\$ -	\$ 38,543	\$ (420)	\$ (5,538)	\$ 4,689
16.05%	25.23%	4.44%	13.41%	0.41%	1.97%	0.00%				
\$ 2,995	\$ 4,708	\$ 828	\$ 2,502	\$ 76	\$ 367	\$ -	\$ 18,663			
1,955	2,258	1,199	2,323	96	0	0	10,271	(56)	932	3,540
19.04%	21.98%	11.68%	22.61%	0.93%	0.00%	0.00%				
6,021	6,954	3,693	7,153	294	0	0	31,631			
21,282	37,794	5,439	28,660	958	503	0	162,457	0	(7,859)	17,901
13.10%	23.26%	3.35%	17.64%	0.59%	0.31%	0.00%				
2,081	3,695	532	2,802	94	49	0	15,882			
8,391	14,496	1,742	7,859	8	0	(41)	52,204	7,593	0	5,732
16.07%	27.77%	3.34%	15.05%	0.02%	0.00%	-0.08%				
3,143	5,429	652	2,944	3	0	(15)	19,552			
6,540	9,607	1,868	5,736	606	565	(59)	36,757	251	(1,679)	2,838
17.79%	26.14%	5.08%	15.61%	1.65%	1.54%	-0.16%				
4,006	5,884	1,144	3,514	371	346	(36)	22,514			
39,410	80,911	20,017	49,575	6,175	2,308	(234)	300,944	0	(26,789)	65,451
13.10%	26.89%	6.65%	16.47%	2.05%	0.77%	-0.08%				
2,946	6,048	1,496	3,706	462	173	(18)	22,496			
90,137	158,771	17,498	42,330	9,825	3,577	(773)	541,569	6,603	(28,764)	76,289
16.64%	29.32%	3.23%	7.82%	1.81%	0.66%	-0.14%				
2,715	4,783	527	1,275	296	108	(23)	16,315			
17,797	23,458	3,597	6,838	140	2,636	(131)	85,626	(250)	(5,984)	13,648
20.78%	27.40%	4.20%	7.99%	0.16%	3.08%	-0.15%				
3,827	5,044	773	1,470	30	567	(28)	18,412			
306,882	622,728	81,477	163,440	651	3,836	(1,951)	1,941,500	28,735	(233,426)	207,687
15.81%	32.07%	4.20%	8.42%	0.03%	0.20%	-0.10%				
3,491	7,085	927	1,860	7	44	(22)	22,089			
48,510	95,912	12,813	36,224	12,884	2,738	(470)	336,909	(342)	(27,800)	63,457
14.40%	28.47%	3.80%	10.75%	3.82%	0.81%	-0.14%				
2,700	5,338	713	2,016	717	152	(26)	18,752			
10,724	17,020	2,807	9,343	899	130	0	68,960	(215)	(7,009)	29,984
15.55%	24.68%	4.07%	13.55%	1.30%	0.19%	0.00%				
3,193	5,067	836	2,781	268	39	0	20,530			
54,047	91,111	17,038	35,014	1,652	1,869	(561)	348,915	0	(30,910)	85,088
15.49%	26.11%	4.88%	10.04%	0.47%	0.54%	-0.16%				
3,181	5,363	1,003	2,061	97	110	(33)	20,537			
1,201	1,507	306	770	0	70	0	5,250	(112)	(652)	2,106
22.88%	28.71%	5.83%	14.66%	0.00%	1.34%	0.00%				
6,637	8,329	1,692	4,252	0	387	0	29,007			
\$ 613,063	\$ 1,165,297	\$ 167,512	\$ 393,278	\$ 34,050	\$ 18,991	\$ (4,220)	\$ 3,929,906	\$ 56,176	\$ (361,088)	\$ 592,800
15.60%	29.65%	4.26%	10.01%	0.87%	0.48%	-0.11%				
\$ 3,151	\$ 5,990	\$ 861	\$ 2,022	\$ 175	\$ 98	\$ (22)	\$ 20,202			
\$ 1,182,424	\$ 2,086,990	\$ 372,204	\$ 808,345	\$ 82,843	\$ 35,506	\$ (10,598)	\$ 7,489,609	\$ 54,371	\$ (658,286)	\$ 1,300,036
15.79%	27.87%	4.97%	10.79%	1.11%	0.47%	-0.14%				
\$ 3,324	\$ 5,868	\$ 1,046	\$ 2,273	\$ 233	\$ 100	\$ (30)	\$ 21,057			

Sources: 2024-2025 Adopted Budget Reports, SACS Report (Form A P-2 ADA)

REVENUES AND EXPENDITURES - GENERAL FUND COMPARISON TABLE (K-12) 2023-2024



Fiscal Year	Total Revenues (in thousands)	Total Expenditures (in thousands)
2017-18	\$5,036,030	\$5,100,761
2018-19	\$5,493,300	\$5,430,765
2019-20	\$5,450,300	\$5,414,893
2020-21	\$5,951,984	\$5,659,972
2021-22	\$6,501,566	\$6,178,823
2022-23	\$7,780,625	\$6,908,874
2023-24	\$7,618,662	\$7,355,293
2024-25 (Adopted Budget)	\$6,776,952	\$7,489,609

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2023-2024

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	State Aid	Federal Contribution	County Property Tax Transfer*	Other Special Education Revenue ¹	Total Special Education Revenue	Total Direct Costs
EAST COUNTY						
Alpine Union Elementary	\$ 1,125,365	\$ 373,947	\$ 129,673	\$ 79,635	\$ 1,708,620	\$ 2,876,137
Cajon Valley Union Elementary	14,457,840	4,890,341	1,506,777	6,525,973	27,380,930	81,255,090
Dehesa Elementary	176,997	25,259	7,727	12,111	222,094	616,745
Grossmont Union High	15,947,356	7,211,486	1,823,468	7,389,867	32,372,177	87,349,786
Jamul-Dulzura Union Elementary	646,620	171,036	59,801	272,287	1,149,744	1,895,975
La Mesa-Spring Valley Elementary	9,295,020	3,108,706	953,193	1,749,131	15,106,051	41,763,304
Lakeside Union Elementary	4,634,738	1,439,027	420,280	780,798	7,274,844	14,959,327
Lemon Grove Elementary	2,328,777	1,408,741	270,484	628,209	4,636,211	11,623,721
Mountain Empire Unified	1,782,267	491,525	191,092	282,785	2,747,669	5,558,058
Santee Elementary	4,560,272	1,823,734	585,525	1,228,189	8,197,720	21,680,068
TOTAL EAST COUNTY	\$ 54,955,252	\$ 20,943,803	\$ 5,948,020	\$ 18,948,985	\$ 100,796,060	\$ 269,578,210
NORTH COASTAL						
Cardiff Elementary	\$ 476,241	\$ 292,976	\$ 56,499	\$ 48,967	\$ 874,683	\$ 2,139,993
Carlsbad Unified	7,985,622	2,845,933	964,880	1,512,393	13,308,828	42,950,556
Del Mar Union Elementary	2,718,662	718,178	357,959	62,205	3,857,004	12,091,307
Encinitas Union Elementary	3,250,373	896,391	411,978	420,421	4,979,163	15,459,264
Fallbrook Union Elementary	3,764,402	1,468,152	431,944	476,191	6,140,689	18,569,140
Fallbrook Union High	1,495,482	441,965	178,403	321,883	2,437,732	8,080,009
Oceanside Unified	11,429,056	3,985,965	1,341,543	2,786,850	19,543,414	65,242,072
Rancho Santa Fe Elementary	411,147	130,999	50,669	-	592,815	2,018,968
San Diego Union High	9,123,530	2,508,571	1,123,295	1,281,874	14,037,270	29,083,819
San Marcos Unified	14,640,645	6,075,417	1,698,892	1,472,812	23,887,766	67,121,091
Solana Beach Elementary	2,010,510	514,283	243,088	357,067	3,124,948	10,668,897
Vallecitos Elementary	143,408	24,797	17,696	25,141	211,042	511,765
Vista Unified	13,359,889	8,479,489	1,700,059	401,626	23,941,063	75,508,451
Bonsall Unified	1,593,498	534,724	188,917	271,687	2,588,825	8,343,331
TOTAL NORTH COASTAL	\$ 72,402,464	\$ 28,917,840	\$ 8,765,822	\$ 9,439,117	\$ 119,525,243	\$ 357,788,664
NORTH INLAND						
Borrego Springs Unified	\$ 357,854	\$ 92,758	\$ 33,934	\$ 52,576	\$ 537,122	\$ 920,602
Escondido Union Elementary	11,620,761	4,637,253	1,581,814	1,966,779	19,806,607	54,302,311
Escondido Union High	5,960,813	1,907,189	739,629	171,104	8,778,735	19,985,947
Julian Union Elementary	643,573	113,565	66,193	-	823,331	1,412,807
Julian Union High	138,320	27,358	841	45,136	211,655	649,138
Ramona Unified	3,797,663	2,735,923	443,714	1,297,112	8,274,412	14,478,376
San Pasqual Union Elementary	431,568	69,027	62,833	40,494	603,922	907,037
Spencer Valley Elementary	35,012	7,419	4,202	9,283	55,916	77,558
Valley Center-Pauma Unified	2,739,365	1,102,979	349,794	928,162	5,120,300	9,643,162
Warner Unified	225,329	49,500	17,573	27,775	320,177	584,772
TOTAL NORTH INLAND	\$ 25,950,258	\$ 10,742,971	\$ 3,300,527	\$ 4,538,421	\$ 44,532,177	\$ 102,961,709
SOUTH COUNTY						
Chula Vista Elementary	\$ 22,081,351	\$ 7,342,034	\$ 1,930,143	\$ 2,349,483	\$ 33,703,011	\$ 76,377,384
Coronado Unified	1,769,898	645,112	196,904	399,445	3,011,359	10,375,240
National Elementary	2,664,700	1,131,491	313,718	783,967	4,893,876	16,583,028
San Ysidro Elementary	3,704,286	1,170,980	328,672	269,500	5,473,438	16,406,124
South Bay Union Elementary	2,829,706	1,628,409	438,439	704,824	5,601,378	22,325,705
Sweetwater Union High	25,710,869	7,851,357	2,295,654	2,680,673	38,538,553	113,257,777
TOTAL SOUTH COUNTY	\$ 58,760,810	\$ 19,769,382	\$ 5,503,530	\$ 7,187,893	\$ 91,221,615	\$ 255,325,257
Poway Unified	\$ 28,154,595	\$ 7,489,409	\$ 3,095,950	\$ 2,679,917	\$ 41,419,871	\$ 114,566,710
San Diego Unified	79,501,541	31,224,380	8,128,420	14,825,414	133,679,755	452,245,444
TOTAL	\$ 107,656,136	\$ 38,713,789	\$ 11,224,370	\$ 17,505,331	\$ 175,099,626	\$ 566,812,154
TOTAL K-12	\$ 319,724,920	\$ 119,087,786	\$ 34,742,269	\$ 57,619,747	\$ 531,174,721	\$ 1,552,465,994

Source: 2023-2024 Unaudited Actuals Financial Reports, SACS Report (Form 01)

Notes: ¹ Does not include transportation.

² SACS Object Code 8097.

³ Other Special Education revenue does not include transfers from other categorical programs.

⁴ Sum may not equal total column due to rounding.

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2023-2024

	(7)	(8)	(9)	(10)	(11)	(12)
DISTRICTS	Indirect Support Costs	Total Expenditures (6) + (7)	Direct Costs as % of Expenditures	Indirect Support Costs as % of Expenditures	Total Encroachment	Total Encroachment as % of Expenditures
EAST COUNTY						
Alpine Union Elementary	\$ -	\$ 2,876,137	100.00%	N/A	\$ 1,167,517	40.59%
Cajon Valley Union Elementary	525,755	81,780,845	99.36%	0.64%	54,399,914	66.52%
Dehesa Elementary	-	616,745	100.00%	N/A	394,650	63.99%
Grossmont Union High	37,132	87,386,918	99.96%	0.04%	55,014,741	62.96%
Jamul-Dulzura Union Elementary	-	1,895,975	100.00%	N/A	746,232	39.36%
La Mesa-Spring Valley Elementary	2,400	41,765,704	99.99%	0.01%	26,659,654	63.83%
Lakeside Union Elementary	561,747	15,521,073	96.38%	3.62%	8,246,230	53.13%
Lemon Grove Elementary	401	11,624,122	100.00%	0.00%	6,987,910	60.12%
Mountain Empire Unified	1,675	5,559,733	99.97%	0.03%	2,812,064	50.58%
Santee Elementary	977,125	22,657,193	95.69%	4.31%	14,459,473	63.82%
TOTAL EAST COUNTY	\$ 2,106,235	\$ 271,684,444	99.13%	1.24%	\$ 170,888,384	62.90%
NORTH COASTAL						
Cardiff Elementary	\$ -	\$ 2,139,993	100.00%	N/A	\$ 1,265,310	59.13%
Carlsbad Unified	2,882	42,953,438	99.99%	0.01%	29,644,610	69.02%
Del Mar Union Elementary	50,506	12,141,813	99.58%	0.42%	8,284,809	68.23%
Encinitas Union Elementary	-	15,459,264	100.00%	N/A	10,480,101	67.79%
Fallbrook Union Elementary	150,000	18,719,140	99.20%	0.80%	12,578,451	67.20%
Fallbrook Union High	15,836	8,095,845	99.80%	0.20%	5,658,113	69.89%
Oceanside Unified	179,361	65,421,433	99.73%	0.27%	45,878,019	70.13%
Rancho Santa Fe Elementary	-	2,018,968	100.00%	N/A	1,426,153	70.64%
San Diego Union High	158,542	29,242,361	99.46%	0.54%	15,205,091	52.00%
San Marcos Unified	493,662	67,614,753	99.27%	0.73%	43,726,987	64.67%
Solana Beach Elementary	41,872	10,710,769	99.61%	0.39%	7,585,821	70.82%
Vallecitos Elementary	6,068	517,833	98.83%	1.17%	306,791	59.25%
Vista Unified	2,393,616	77,902,067	96.93%	3.07%	53,961,004	69.27%
Bonsall Unified	-	8,343,331	100.00%	N/A	5,754,506	68.97%
TOTAL NORTH COASTAL	\$ 3,492,345	\$ 361,281,009	99.46%	0.76%	\$ 241,755,766	66.92%
NORTH INLAND						
Borrego Springs Unified	\$ -	\$ 920,602	100.00%	N/A	\$ 383,480	41.66%
Escondido Union Elementary	1,508,787	55,811,099	97.30%	2.70%	36,004,491	64.51%
Escondido Union High	105,529	20,091,475	99.47%	0.53%	11,312,740	56.31%
Julian Union Elementary	-	1,412,807	100.00%	N/A	589,477	41.72%
Julian Union High	-	649,138	100.00%	N/A	437,483	67.39%
Ramona Unified	190,830	14,669,206	98.70%	1.30%	6,394,793	43.59%
San Pasqual Union Elementary	-	907,037	100.00%	N/A	303,115	33.42%
Spencer Valley Elementary	-	77,558	100.00%	N/A	21,642	27.90%
Valley Center-Pauma Unified	288,801	9,931,963	97.09%	2.91%	4,811,663	48.45%
Warner Unified	825	585,597	99.86%	0.14%	265,420	45.32%
TOTAL NORTH INLAND	\$ 2,094,771	\$ 105,056,481	99.24%	1.52%	\$ 60,524,304	57.61%
SOUTH COUNTY						
Chula Vista Elementary	\$ 382,096	\$ 76,759,480	99.50%	0.50%	\$ 43,056,469	56.09%
Coronado Unified	12,382	10,387,622	99.88%	0.12%	7,376,262	71.01%
National Elementary	113,539	16,696,567	99.32%	0.68%	11,802,691	70.69%
San Ysidro Elementary	1,738	16,407,862	99.99%	0.01%	10,934,424	66.64%
South Bay Union Elementary	103,033	22,428,738	99.54%	0.46%	16,827,360	75.03%
Sweetwater Union High	338,108	113,595,885	99.70%	0.30%	75,057,332	66.07%
TOTAL SOUTH COUNTY	\$ 950,896	\$ 256,276,154	99.66%	0.34%	\$ 165,054,538	64.40%
Poway Unified	\$ 464,471	\$ 115,031,181	99.60%	0.40%	\$ 73,611,310	63.99%
San Diego Unified	1,120,290	453,365,733	99.75%	0.25%	319,685,979	70.51%
TOTAL	\$ 1,584,761	\$ 568,396,915	99.67%	0.33%	\$ 393,297,289	69.19%
TOTAL K-12	\$ 10,229,008	\$ 1,562,695,002	99.43%	0.84%	\$ 1,031,520,280	66.01%

TABLE IX COSTS BY PROGRAM - GENERAL FUND 2023-2024

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS		INSTRUCTIONAL GOALS							
		GENERAL EDUCATION							
		General Education, Pre-K	Regular Education, K-12	Alternative Schools	Continuation Schools	Independent Study Centers	Opportunity Schools	Community Day Schools	Career Technical Education
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union	Direct Costs	\$ -	\$ 11,284,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	5,967,704	-	-	-	-	-	-
	TOTAL COSTS	-	17,252,535	-	-	-	-	-	-
Cajon Valley Union	Direct Costs	641,205	137,637,842	-	-	-	-	-	-
	Allocated Costs	-	54,597,747	-	-	-	-	-	-
	TOTAL COSTS	641,205	192,235,589	-	-	-	-	-	-
Cardiff	Direct Costs	-	6,655,549	-	-	-	-	-	-
	Allocated Costs	-	2,363,818	-	-	-	-	-	-
	TOTAL COSTS	-	9,019,367	-	-	-	-	-	-
Chula Vista Elementary	Direct Costs	500,590	266,705,948	-	-	-	-	-	-
	Allocated Costs	-	90,077,341	-	-	101,984	-	-	-
	TOTAL COSTS	500,590	356,783,289	-	-	101,984	-	-	-
Dehesa	Direct Costs	-	1,843,203	-	-	-	-	-	-
	Allocated Costs	-	925,914	-	-	-	-	-	-
	TOTAL COSTS	-	2,769,117	-	-	-	-	-	-
Del Mar Union	Direct Costs	93,315	40,994,529	-	-	-	-	-	-
	Allocated Costs	-	16,435,176	-	-	-	-	-	-
	TOTAL COSTS	93,315	57,429,705	-	-	-	-	-	-
Encinitas Union	Direct Costs	-	42,038,857	-	-	-	-	-	-
	Allocated Costs	-	15,482,777	-	-	-	-	-	-
	TOTAL COSTS	-	57,521,634	-	-	-	-	-	-
Escondido Union	Direct Costs	2,387,659	127,280,382	1,803,570	-	194,135	-	-	-
	Allocated Costs	14,634,528	23,901,335	-	-	1,556,679	-	-	-
	TOTAL COSTS	17,022,187	151,181,717	1,803,570	-	1,750,814	-	-	-
Fallbrook Union Elementary	Direct Costs	297,680	51,092,302	-	-	542,365	-	183,430	-
	Allocated Costs	-	18,263,117	-	-	219,049	-	73,016	-
	TOTAL COSTS	297,680	69,355,419	-	-	761,414	-	256,447	-
Jamul-Dulzura Union	Direct Costs	899	5,322,041	-	-	-	-	-	-
	Allocated Costs	-	3,223,439	-	-	-	-	-	-
	TOTAL COSTS	899	8,545,480	-	-	-	-	-	-
Julian Union	Direct Costs	78,825	2,663,915	-	-	-	-	-	-
	Allocated Costs	24,847	1,306,931	-	-	-	-	-	-
	TOTAL COSTS	103,672	3,970,846	-	-	-	-	-	-
La Mesa-Spring Valley	Direct Costs	115,756	115,601,901	-	-	-	-	176,909	-
	Allocated Costs	18,151	17,171,932	-	-	-	-	-	-
	TOTAL COSTS	133,907	132,773,833	-	-	-	-	176,909	-
Lakeside Union	Direct Costs	4,574	43,922,378	-	-	-	-	-	-
	Allocated Costs	-	12,371,464	-	-	-	-	-	-
	TOTAL COSTS	4,574	56,293,842	-	-	-	-	-	-
Lemon Grove	Direct Costs	407,934	33,061,987	-	-	-	-	-	40,190
	Allocated Costs	343,140	10,114,285	-	-	-	-	-	7,097
	TOTAL COSTS	751,075	43,176,271	-	-	-	-	-	47,287
National	Direct Costs	265,912	54,839,613	-	-	-	-	-	-
	Allocated Costs	-	26,263,009	-	-	-	-	-	-
	TOTAL COSTS	265,912	81,102,622	-	-	-	-	-	-
Rancho Santa Fe	Direct Costs	18,798	8,524,075	-	-	-	-	-	-
	Allocated Costs	-	2,160,071	-	-	-	-	-	-
	TOTAL COSTS	18,798	10,684,147	-	-	-	-	-	-
San Pasqual Union	Direct Costs	-	3,898,777	-	-	-	-	-	-
	Allocated Costs	-	1,590,627	-	-	-	-	-	-
	TOTAL COSTS	-	5,489,405	-	-	-	-	-	-
San Ysidro	Direct Costs	205,807	45,146,234	-	-	-	-	-	-
	Allocated Costs	711,538	11,612,444	-	-	-	-	-	-
	TOTAL COSTS	917,345	56,758,678	-	-	-	-	-	-
Santee	Direct Costs	32,906	45,426,597	404,164	-	-	-	205,462	-
	Allocated Costs	462,334	16,419,971	79,985	-	-	-	51,370	-
	TOTAL COSTS	495,240	61,846,568	484,149	-	-	-	256,833	-
Solana Beach	Direct Costs	233,388	30,728,298	-	-	-	-	-	-
	Allocated Costs	-	14,633,345	-	-	-	-	-	-
	TOTAL COSTS	233,388	45,361,642	-	-	-	-	-	-
South Bay Union	Direct Costs	314,903	77,316,284	-	-	-	-	-	-
	Allocated Costs	-	6,245,075	-	-	-	-	-	-
	TOTAL COSTS	314,903	83,561,359	-	-	-	-	-	-
Spencer Valley	Direct Costs	-	950,250	-	-	-	-	-	-
	Allocated Costs	-	445,539	-	-	-	-	-	-
	TOTAL COSTS	-	1,395,789	-	-	-	-	-	-
Vallecitos	Direct Costs	-	1,895,431	-	-	-	-	-	-
	Allocated Costs	-	627,488	-	-	-	-	-	-
	TOTAL COSTS	-	2,522,919	-	-	-	-	-	-
TOTAL ELEMENTARY	Direct Costs	\$ 5,600,151	\$ 1,154,831,223	\$ 2,207,734	\$ -	\$ 736,500	\$ -	\$ 565,802	\$ 40,190
	Allocated Costs	\$ 16,194,539	\$ 352,200,551	\$ 79,985	\$ -	\$ 1,877,712	\$ -	\$ 124,387	\$ 7,097
	TOTAL COSTS	\$ 21,794,690	\$ 1,507,031,773	\$ 2,287,719	\$ -	\$ 2,614,212	\$ -	\$ 690,189	\$ 47,287

TABLE IX (Continued)

COSTS BY PROGRAM - GENERAL FUND

2023-2024

		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DISTRICTS				SUPPLEMENTAL K-12			Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
		General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union	Direct Costs	\$ -	\$ 11,284,831	\$ 139,591	\$ -	\$ 139,591	\$ 2,815,577	\$ -	\$ 14,239,999
	Allocated Costs	-	5,967,704	26,330	-	26,330	283,947	-	6,277,981
	TOTAL COSTS	-	17,252,535	165,921	-	165,921	3,099,524	-	20,517,980
Cajon Valley Union	Direct Costs	-	138,279,048	6,196,297	-	6,196,297	79,907,087	-	224,382,432
	Allocated Costs	-	54,597,747	192,518	-	192,518	6,953,130	-	61,743,394
	TOTAL COSTS	-	192,876,794	6,388,815	-	6,388,815	86,860,217	-	286,125,826
Cardiff	Direct Costs	-	6,655,549	362,766	-	362,766	1,975,662	-	8,993,976
	Allocated Costs	-	2,363,818	-	-	-	110,881	-	2,474,700
	TOTAL COSTS	-	9,019,367	362,766	-	362,766	2,086,544	-	11,468,676
Chula Vista Elementary	Direct Costs	-	267,206,539	3,780,472	-	3,780,472	75,166,206	-	346,153,217
	Allocated Costs	-	90,179,325	6,387,409	-	6,387,409	14,634,735	-	111,201,469
	TOTAL COSTS	-	357,385,863	10,167,882	-	10,167,882	89,800,941	-	457,354,686
Dehesa	Direct Costs	-	1,843,203	-	-	-	582,398	-	2,425,601
	Allocated Costs	-	925,914	-	-	-	88,337	-	1,014,252
	TOTAL COSTS	-	2,769,117	-	-	-	670,735	-	3,439,853
Del Mar Union	Direct Costs	-	41,087,844	138,270	-	138,270	12,037,565	-	53,263,679
	Allocated Costs	-	16,435,176	-	-	-	1,970,657	-	18,405,833
	TOTAL COSTS	-	57,523,020	138,270	-	138,270	14,008,222	-	71,669,512
Encinitas Union	Direct Costs	-	42,038,857	1,100	-	1,100	15,422,000	-	57,461,957
	Allocated Costs	-	15,482,777	-	-	-	1,736,181	-	17,218,958
	TOTAL COSTS	-	57,521,634	1,100	-	1,100	17,158,182	-	74,680,915
Escondido Union	Direct Costs	-	131,665,746	4,714,402	-	4,714,402	54,302,311	-	190,682,460
	Allocated Costs	-	40,092,542	6,245,250	-	6,245,250	12,904,003	-	59,241,796
	TOTAL COSTS	-	171,758,288	10,959,653	-	10,959,653	67,206,315	-	249,924,255
Fallbrook Union Elementary	Direct Costs	-	52,115,777	448,385	527,961	976,345	18,139,725	-	71,231,848
	Allocated Costs	-	18,555,182	187,575	41,542	229,117	4,452,728	-	23,237,027
	TOTAL COSTS	-	70,670,959	635,959	569,503	1,205,462	22,592,453	-	94,468,875
Jamul-Dulzura Union	Direct Costs	-	5,322,940	7,115	-	7,115	1,924,732	-	7,254,787
	Allocated Costs	-	3,223,439	-	-	-	644,688	-	3,868,127
	TOTAL COSTS	-	8,546,379	7,115	-	7,115	2,569,420	-	11,122,914
Julian Union	Direct Costs	-	2,742,739	-	-	-	1,412,807	-	4,155,547
	Allocated Costs	-	1,331,778	-	-	-	242,561	-	1,574,339
	TOTAL COSTS	-	4,074,518	-	-	-	1,655,368	-	5,729,886
La Mesa-Spring Valley	Direct Costs	-	115,894,566	819,140	-	819,140	41,763,304	-	158,477,010
	Allocated Costs	-	17,190,084	8	-	8	4,777,722	-	21,967,814
	TOTAL COSTS	-	133,084,650	819,149	-	819,149	46,541,026	-	180,444,825
Lakeside Union	Direct Costs	-	43,926,952	229,113	-	229,113	15,229,969	-	59,386,034
	Allocated Costs	-	12,371,464	-	-	-	423,776	-	12,795,240
	TOTAL COSTS	-	56,298,416	229,113	-	229,113	15,653,745	-	72,181,274
Lemon Grove	Direct Costs	-	33,510,111	289,372	-	289,372	11,580,568	-	45,380,051
	Allocated Costs	-	10,464,522	-	-	-	2,092,230	-	12,556,752
	TOTAL COSTS	-	43,974,633	289,372	-	289,372	13,672,798	-	57,936,803
National	Direct Costs	-	55,105,525	961,446	-	961,446	16,008,185	-	72,075,156
	Allocated Costs	-	26,263,009	127,026	-	127,026	-	-	26,390,035
	TOTAL COSTS	-	81,368,534	1,088,472	-	1,088,472	16,008,185	-	98,465,191
Rancho Santa Fe	Direct Costs	-	8,542,874	-	-	-	2,018,968	-	10,561,841
	Allocated Costs	-	2,160,071	-	-	-	-	-	2,160,071
	TOTAL COSTS	-	10,702,945	-	-	-	2,018,968	-	12,721,912
San Pasqual Union	Direct Costs	-	3,898,777	145,267	-	145,267	907,037	-	4,951,081
	Allocated Costs	-	1,590,627	-	-	-	-	-	1,590,627
	TOTAL COSTS	-	5,489,405	145,267	-	145,267	907,037	-	6,541,709
San Ysidro	Direct Costs	-	45,352,041	110,723	-	110,723	16,406,124	-	61,868,887
	Allocated Costs	-	12,323,982	-	-	-	3,560,537	-	15,884,519
	TOTAL COSTS	-	57,676,023	110,723	-	110,723	19,966,661	-	77,753,406
Santee	Direct Costs	-	46,069,129	480,181	-	480,181	21,680,068	-	68,229,378
	Allocated Costs	-	17,013,661	-	-	-	2,753,278	-	19,766,939
	TOTAL COSTS	-	63,082,790	480,181	-	480,181	24,433,346	-	87,996,316
Solana Beach	Direct Costs	-	30,961,686	112,460	-	112,460	10,631,987	-	41,706,132
	Allocated Costs	-	14,633,345	-	-	-	441,363	-	15,074,708
	TOTAL COSTS	-	45,595,030	112,460	-	112,460	11,073,350	-	56,780,840
South Bay Union	Direct Costs	-	77,631,186	313,802	-	313,802	22,232,118	-	100,177,107
	Allocated Costs	-	6,245,075	-	-	-	1,016,922	-	7,261,997
	TOTAL COSTS	-	83,876,262	313,802	-	313,802	23,249,040	-	107,439,104
Spencer Valley	Direct Costs	-	950,250	-	-	-	77,558	-	1,027,807
	Allocated Costs	-	445,539	-	-	-	-	-	445,539
	TOTAL COSTS	-	1,395,789	-	-	-	77,558	-	1,473,347
Vallecitos	Direct Costs	-	1,895,431	1,466	-	1,466	511,758	-	2,408,655
	Allocated Costs	-	627,488	-	-	-	283,266	-	910,754
	TOTAL COSTS	-	2,522,919	1,466	-	1,466	795,024	-	3,319,409
TOTAL ELEMENTARY	Direct Costs	\$ -	\$ 1,163,981,601	\$ 19,251,368	\$ 527,961	\$ 19,779,328	\$ 422,733,714	\$ -	\$ 1,606,494,643
	Allocated Costs	\$ -	\$ 370,484,270	\$ 13,166,116	\$ 41,542	\$ 13,207,658	\$ 59,370,944	\$ -	\$ 443,062,872
	TOTAL COSTS	\$ -	\$ 1,534,465,871	\$ 32,417,484	\$ 569,503	\$ 32,986,987	\$ 482,104,658	\$ -	\$ 2,049,557,515

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2023-2024

DISTRICTS		(17)	(18)	(19)	(20)	(21)	(22)	(23)
		OTHER GOALS					TOTAL Direct Costs	Central Administration Costs including other funds
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS		
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	Direct Costs	\$ 449,181	\$ -	\$ 415,180		\$ 864,360	\$ 15,104,359	
	Allocated Costs	-	-	-	-	-	6,277,981	
	TOTAL COSTS	449,181	-	415,180	-	864,360	21,382,340	2,092,433
Cajon Valley Union	Direct Costs	2,723,215	49,461	-		2,772,676	227,155,108	
	Allocated Costs	-	-	-	1,647,509	1,647,509	63,390,903	
	TOTAL COSTS	2,723,215	49,461	-	1,647,509	4,420,185	290,546,011	28,054,414
Cardiff	Direct Costs	-	-	-		-	8,993,976	
	Allocated Costs	-	-	-	-	-	2,474,700	
	TOTAL COSTS	-	-	-	-	-	11,468,676	1,114,521
Chula Vista Elementary	Direct Costs	4,531,698	847,622	-		5,379,320	351,532,537	
	Allocated Costs	120,660	2,644,942	-	3,396,823	6,162,424	117,363,893	
	TOTAL COSTS	4,652,358	3,492,563	-	3,396,823	11,541,744	468,896,430	23,281,502
Dehesa	Direct Costs	-	-	-		-	2,425,601	
	Allocated Costs	-	-	-	-	-	1,014,252	
	TOTAL COSTS	-	-	-	-	-	3,439,853	791,257
Del Mar Union	Direct Costs	-	-	-		-	53,263,679	
	Allocated Costs	-	-	-	-	-	18,405,833	
	TOTAL COSTS	-	-	-	-	-	71,669,512	6,235,310
Encinitas Union	Direct Costs	301,606	66,548	-		368,154	57,830,110	
	Allocated Costs	-	-	-	-	-	17,218,958	
	TOTAL COSTS	301,606	66,548	-	-	368,154	75,049,069	4,356,906
Escondido Union	Direct Costs	8,202,380	18,961	-		8,221,342	198,903,801	
	Allocated Costs	1,775,916	-	-	-	1,775,916	61,017,712	
	TOTAL COSTS	9,978,297	18,961	-	-	9,997,258	259,921,513	15,377,775
Fallbrook Union Elementary	Direct Costs	959,808	-	-		959,808	72,191,656	
	Allocated Costs	-	-	-	-	-	23,237,027	
	TOTAL COSTS	959,808	-	-	-	959,808	95,428,683	7,725,600
Jamul-Dulzura Union	Direct Costs	-	-	-		-	7,254,787	
	Allocated Costs	-	-	-	-	-	3,868,127	
	TOTAL COSTS	-	-	-	-	-	11,122,914	1,334,823
Julian Union	Direct Costs	100,262	1,853	-		102,114	4,257,661	
	Allocated Costs	-	-	-	-	-	1,574,339	
	TOTAL COSTS	100,262	1,853	-	-	102,114	5,832,000	449,278
La Mesa-Spring Valley	Direct Costs	8,777,028	14,433	-		8,791,461	167,268,472	
	Allocated Costs	-	-	-	-	-	21,967,814	
	TOTAL COSTS	8,777,028	14,433	-	-	8,791,461	189,236,286	11,275,282
Lakeside Union	Direct Costs	815,102	-	630,083		1,445,185	60,831,218	
	Allocated Costs	-	-	-	365,209	365,209	13,160,450	
	TOTAL COSTS	815,102	-	630,083	365,209	1,810,394	73,991,668	6,669,948
Lemon Grove	Direct Costs	-	-	-		-	45,380,051	
	Allocated Costs	-	-	-	-	-	12,556,752	
	TOTAL COSTS	-	-	-	-	-	57,936,803	5,003,457
National	Direct Costs	-	80,398	-		80,398	72,155,554	
	Allocated Costs	-	-	-	-	-	26,390,035	
	TOTAL COSTS	-	80,398	-	-	80,398	98,545,588	7,213,142
Rancho Santa Fe	Direct Costs	-	-	-		-	10,561,841	
	Allocated Costs	-	-	-	-	-	2,160,071	
	TOTAL COSTS	-	-	-	-	-	12,721,912	2,422,466
San Pasqual Union	Direct Costs	219,788	-	-		219,788	5,170,870	
	Allocated Costs	-	-	-	-	-	1,590,627	
	TOTAL COSTS	219,788	-	-	-	219,788	6,761,497	500,874
San Ysidro	Direct Costs	-	-	-		-	61,868,887	
	Allocated Costs	-	-	-	-	-	15,884,519	
	TOTAL COSTS	-	-	-	-	-	77,753,406	9,101,163
Santee	Direct Costs	-	3,864	2,856,198		2,860,062	71,089,440	
	Allocated Costs	-	-	-	154,111	154,111	19,921,050	
	TOTAL COSTS	-	3,864	2,856,198	154,111	3,014,173	91,010,490	5,917,483
Solana Beach	Direct Costs	-	949	-		949	41,707,081	
	Allocated Costs	-	-	-	-	-	15,074,708	
	TOTAL COSTS	-	949	-	-	949	56,781,789	5,279,063
South Bay Union	Direct Costs	2,328,856	28,983	-		2,357,839	102,534,946	
	Allocated Costs	-	-	-	475,456	475,456	7,737,453	
	TOTAL COSTS	2,328,856	28,983	-	475,456	2,833,295	110,272,400	8,587,577
Spencer Valley	Direct Costs	-	-	-		-	1,027,807	
	Allocated Costs	-	-	-	-	-	445,539	
	TOTAL COSTS	-	-	-	-	-	1,473,347	129,278
Vallecitos	Direct Costs	360,572	1,461	-		362,033	2,770,688	
	Allocated Costs	-	-	-	-	-	910,754	
	TOTAL COSTS	360,572	1,461	-	-	362,033	3,681,443	561,301
TOTAL ELEMENTARY	Direct Costs	\$ 29,769,495	\$ 1,114,533	\$ 3,901,461	\$ -	\$ 34,785,489	\$ 1,641,280,131	
	Allocated Costs	\$ 1,896,576	\$ 2,644,942	\$ -	\$ 6,039,109	\$ 10,580,627	\$ 453,643,499	
	TOTAL COSTS	\$ 31,666,071	\$ 3,759,474	\$ 3,901,461	\$ 6,039,109	\$ 45,366,115	\$ 2,094,923,630	\$ 153,474,853

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2023-2024

DISTRICTS		(24)	(25)	(26)	(27)	(28)	(29)	(30)
		OTHER COSTS					TOTAL General Fund Costs by Program	INDIRECT COST RATE 2023-2024
		Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	84,348	-	-	1,168,571	1,252,919	24,727,693	7.21%
Cajon Valley Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	450,155	-	17,520,994	9,570,402	27,541,551	346,141,976	8.75%
Cardiff	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	56,639	1,273,591	1,330,230	13,913,427	5.83%
Chula Vista Elementary	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	1,887,765	96,301	957,909	3,512,310	6,454,286	498,632,217	4.38%
Dehesa	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	413	-	-	5,603	6,016	4,237,126	15.74%
Del Mar Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	-	573,617	573,617	78,478,439	7.68%
Encinitas Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	114,032	-	2,015,808	1,637,263	3,767,104	83,173,079	5.33%
Escondido Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	138,160	-	11,143,866	22,539,514	33,821,540	309,120,829	6.02%
Fallbrook Union Elementary	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	84,274	-	488,437	2,228,877	2,801,588	105,955,871	7.88%
Jamul-Dulzura Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	829	-	-	419,308	420,138	12,877,874	9.07%
Julian Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	179,327	-	-	35,115	214,442	6,495,720	5.89%
La Mesa-Spring Valley	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	279,235	384	1,769,689	82,951	2,132,259	202,643,827	6.00%
Lakeside Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	324,494	-	3,381,619	1,807,829	5,513,942	86,175,558	7.95%
Lemon Grove	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	230,053	-	75,385	225,927	531,365	63,471,625	11.20%
National	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	513,660	-	1,980,892	692,235	3,186,786	108,945,517	4.57%
Rancho Santa Fe	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	78,089	-	372,307	2,506,499	2,956,896	18,101,274	7.98%
San Pasqual Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	-	112,013	112,013	7,374,384	5.24%
San Ysidro	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	1,902,673	299,024	2,201,697	89,056,266	6.31%
Santee	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	61	2,553	42,763	2,244,444	2,289,821	99,217,794	6.85%
Solana Beach	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	31,120	160,326	69,868	2,321,412	2,582,725	64,643,577	6.67%
South Bay Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	150,752	-	902,873	2,068,210	3,121,835	121,981,812	7.07%
Spencer Valley	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	66,686	-	-	251,446	318,132	1,920,757	2.67%
Vallecitos	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	2,301	-	4,239	26,558	33,098	4,275,842	16.41%
TOTAL ELEMENTARY		\$ 4,615,757	\$ 259,564	\$ 42,685,960	\$ 55,602,719	\$ 103,164,000	\$ 2,351,562,484	

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2023-2024

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS		INSTRUCTIONAL GOALS							
		GENERAL EDUCATION							
		General Education, Pre-K	Regular Education, K-12	Alternative Schools	Continuation Schools	Independent Study Centers	Opportunity Schools	Community Day Schools	Career Technical Education
HIGH SCHOOL DISTRICTS									
Escondido Union High	Direct Costs	\$ -	\$ 43,063,468	\$ 427,385	\$ 4,702,980	\$ 2,582,524	\$ -	\$ -	\$ 4,901,002
	Allocated Costs	-	14,190,294	2,221,767	5,354,272	4,917,262	-	-	473,729
	TOTAL COSTS	-	57,253,762	2,649,151	10,057,252	7,499,787	-	-	5,374,731
Fallbrook Union High	Direct Costs	-	16,256,948	-	1,346,505	865,440	-	-	1,846,165
	Allocated Costs	-	7,852,672	-	468,283	299,181	-	-	-
	TOTAL COSTS	-	24,109,620	-	1,814,788	1,164,621	-	-	1,846,165
Grossmont Union High	Direct Costs	-	122,147,314	4,545,675	2,689,212	-	-	-	10,045,614
	Allocated Costs	-	44,715,591	1,195,154	373,525	-	-	-	14,895
	TOTAL COSTS	-	166,862,905	5,740,829	3,062,737	-	-	-	10,060,509
Julian Union High	Direct Costs	-	1,828,940	-	39,332	-	-	-	-
	Allocated Costs	-	835,263	-	-	-	-	-	-
	TOTAL COSTS	-	2,664,202	-	39,332	-	-	-	-
San Dieguito Union High	Direct Costs	-	84,483,277	-	1,464,557	-	-	-	162,481
	Allocated Costs	-	43,403,808	-	696,605	-	-	-	31,526
	TOTAL COSTS	-	127,887,085	-	2,161,162	-	-	-	194,007
Sweetwater Union High	Direct Costs	-	330,367,321	631,381	1,267,045	2,158,701	-	-	12,409,986
	Allocated Costs	-	52,927,116	34,445	356,020	-	-	-	-
	TOTAL COSTS	-	383,294,438	665,826	1,623,064	2,158,701	-	-	12,409,986
TOTAL HIGH SCHOOL	Direct Costs	\$ -	\$ 598,147,268	\$ 5,604,440	\$ 11,509,631	\$ 5,606,665	\$ -	\$ -	\$ 29,365,248
	Allocated Costs	\$ -	\$ 163,924,745	\$ 3,451,366	\$ 7,248,704	\$ 5,216,443	\$ -	\$ -	\$ 520,150
	TOTAL COSTS	\$ -	\$ 762,072,012	\$ 9,055,806	\$ 18,758,335	\$ 10,823,108	\$ -	\$ -	\$ 29,885,398
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	Direct Costs	\$ -	\$ 16,157,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,967
	Allocated Costs	-	6,566,064	-	-	-	-	-	33,352
	TOTAL COSTS	-	22,723,874	-	-	-	-	-	606,319
Borrego Springs Unified	Direct Costs	17,669	3,875,171	-	-	-	-	-	469,700
	Allocated Costs	-	2,031,575	-	-	-	-	-	169,348
	TOTAL COSTS	17,669	5,906,746	-	-	-	-	-	639,048
Carlsbad Unified	Direct Costs	1,728,132	72,211,287	-	1,168,868	617,847	-	-	2,307,479
	Allocated Costs	365,233	28,692,836	-	361,970	333,738	-	-	825,361
	TOTAL COSTS	2,093,365	100,904,123	-	1,530,838	951,586	-	-	3,132,840
Coronado Unified	Direct Costs	8,034	22,955,868	-	-	-	-	-	59,702
	Allocated Costs	-	13,771,606	-	-	-	-	-	-
	TOTAL COSTS	8,034	36,727,474	-	-	-	-	-	59,702
Mountain Empire Unified	Direct Costs	425,460	22,246,449	-	-	-	-	-	209,936
	Allocated Costs	-	4,675,100	-	-	-	-	-	-
	TOTAL COSTS	425,460	26,921,549	-	-	-	-	-	209,936
Oceanside Unified	Direct Costs	33,777	109,254,999	-	1,485,150	1,927,850	113,944	-	3,249,387
	Allocated Costs	876,521	63,530,660	-	999,300	777,234	111,033	-	2,309,515
	TOTAL COSTS	910,298	172,785,659	-	2,484,451	2,705,084	224,977	-	5,558,902
Poway Unified	Direct Costs	-	225,264,563	-	1,657,615	3,543,587	-	-	11,046,948
	Allocated Costs	-	108,285,886	-	1,208,434	1,041,977	-	-	1,028,499
	TOTAL COSTS	-	333,550,449	-	2,866,050	4,585,564	-	-	12,075,447
Ramona Unified	Direct Costs	-	27,645,433	3,211,272	781,710	145,465	-	-	42,703
	Allocated Costs	-	15,415,946	1,381,122	354,173	57,170	-	-	-
	TOTAL COSTS	-	43,061,379	4,592,394	1,135,883	202,635	-	-	42,703
San Diego Unified	Direct Costs	2,605,590	785,863,935	4,079,009	12,409,264	10,281,276	-	2,718,783	33,667,841
	Allocated Costs	734,718	347,987,612	1,387,862	4,498,583	3,233,947	-	762,945	12,247,832
	TOTAL COSTS	3,340,307	1,133,851,546	5,466,871	16,907,847	13,515,223	-	3,481,728	45,915,673
San Marcos Unified	Direct Costs	941	159,949,150	-	2,157,755	701,663	-	-	4,941,834
	Allocated Costs	-	43,421,557	-	285,928	176,440	-	-	1,223,732
	TOTAL COSTS	941	203,370,707	-	2,443,683	878,102	-	-	6,165,566
Valley Center-Pauma Unified	Direct Costs	905,004	21,621,517	-	1,100,305	832,321	-	-	999,584
	Allocated Costs	310,077	13,020,474	-	249,056	291,319	-	-	418,107
	TOTAL COSTS	1,215,082	34,641,991	-	1,349,361	1,123,640	-	-	1,417,691
Vista Unified	Direct Costs	-	154,446,499	-	5,611,414	854,902	-	-	3,752,912
	Allocated Costs	-	73,817,341	-	2,007,471	335,685	-	-	1,557,634
	TOTAL COSTS	-	228,263,840	-	7,618,885	1,190,587	-	-	5,310,546
Warner Unified	Direct Costs	-	2,769,986	-	-	-	-	-	-
	Allocated Costs	-	1,732,560	-	-	-	-	-	-
	TOTAL COSTS	-	4,502,546	-	-	-	-	-	-
TOTAL UNIFIED	Direct Costs	\$ 5,724,607	\$ 1,624,262,668	\$ 7,290,282	\$ 26,372,081	\$ 18,904,912	\$ 113,944	\$ 2,718,783	\$ 61,320,993
	Allocated Costs	\$ 2,286,550	\$ 722,949,217	\$ 2,768,984	\$ 9,964,916	\$ 6,247,509	\$ 111,033	\$ 762,945	\$ 19,813,379
	TOTAL COSTS	\$ 8,011,157	\$ 2,347,211,884	\$ 10,059,265	\$ 36,336,997	\$ 25,152,421	\$ 224,977	\$ 3,481,728	\$ 81,134,373
TOTAL K-12	Direct Costs	\$ 11,324,758	\$ 3,377,241,158	\$ 15,102,456	\$ 37,881,712	\$ 25,248,077	\$ 113,944	\$ 3,284,585	\$ 90,726,431
	Allocated Costs	\$ 18,481,089	\$ 1,239,074,512	\$ 6,300,334	\$ 17,213,621	\$ 13,341,664	\$ 111,033	\$ 887,332	\$ 20,340,627
	TOTAL COSTS	\$ 29,805,847	\$ 4,616,315,670	\$ 21,402,790	\$ 55,095,332	\$ 38,589,741	\$ 224,977	\$ 4,171,917	\$ 111,067,058

TABLE IX (Continued) COSTS BY PROGRAM - GENERAL FUND 2023-2024

		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DISTRICTS					SUPPLEMENTAL K-12		Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
		General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
HIGH SCHOOL DISTRICTS									
Escondido Union High	Direct Costs	\$ 18,838	\$ 55,696,197	\$ 5,929,506	\$ -	\$ 5,929,506	\$ 19,985,947	\$ 916,023	\$ 82,527,672
	Allocated Costs	-	27,157,324	2,695,496	-	2,695,496	8,762,522	-	38,615,342
	TOTAL COSTS	18,838	82,853,521	8,625,001	-	8,625,001	28,748,468	916,023	121,143,013
Fallbrook Union High	Direct Costs	-	20,315,058	1,084,018	935	1,084,952	7,679,647	-	29,079,657
	Allocated Costs	-	8,620,136	-	-	-	-	-	8,620,136
	TOTAL COSTS	-	28,935,193	1,084,018	935	1,084,952	7,679,647	-	37,699,793
Grossmont Union High	Direct Costs	15,433	139,443,247	5,536,860	-	5,536,860	86,198,578	148,163	231,326,848
	Allocated Costs	-	46,299,165	1,105,575	-	1,105,575	23,033,225	2,255,835	72,693,801
	TOTAL COSTS	15,433	185,742,413	6,642,435	-	6,642,435	109,231,803	2,403,998	304,020,649
Julian Union High	Direct Costs	-	1,868,272	-	-	-	649,138	111,589	2,628,999
	Allocated Costs	-	835,263	-	-	-	109,317	-	944,580
	TOTAL COSTS	-	2,703,534	-	-	-	758,456	111,589	3,573,579
San Dieguito Union High	Direct Costs	-	86,110,315	183,331	-	183,331	28,423,596	7,352,445	122,069,687
	Allocated Costs	-	44,131,939	-	-	-	4,998,466	2,435,213	51,565,619
	TOTAL COSTS	-	130,242,254	183,331	-	183,331	33,422,063	9,787,658	173,635,305
Sweetwater Union High	Direct Costs	-	346,834,434	1,942,718	-	1,942,718	112,402,366	-	461,179,519
	Allocated Costs	-	53,317,581	-	-	-	2,068,525	-	55,386,106
	TOTAL COSTS	-	400,152,015	1,942,718	-	1,942,718	114,470,892	-	516,565,625
TOTAL HIGH SCHOOL	Direct Costs	\$ 34,271	\$ 650,267,522	\$ 14,676,432	\$ 935	\$ 14,677,367	\$ 255,339,272	\$ 8,528,220	\$ 928,812,381
	Allocated Costs	\$ -	\$ 180,361,408	\$ 3,801,071	\$ -	\$ 3,801,071	\$ 38,972,056	\$ 4,691,049	\$ 227,825,583
	TOTAL COSTS	\$ 34,271	\$ 830,628,930	\$ 18,477,503	\$ 935	\$ 18,478,438	\$ 294,311,327	\$ 13,219,268	\$ 1,156,637,964
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	Direct Costs	\$ -	\$ 16,730,777	\$ 1,021,375	\$ -	\$ 1,021,375	\$ 8,311,374	\$ -	\$ 26,063,526
	Allocated Costs	-	6,599,417	311,512	-	311,512	1,014,888	-	7,925,817
	TOTAL COSTS	-	23,330,193	1,332,887	-	1,332,887	9,326,262	-	33,989,343
Borrego Springs Unified	Direct Costs	-	4,362,541	-	-	-	920,602	2,650	5,285,793
	Allocated Costs	-	2,200,922	-	-	-	338,696	-	2,539,618
	TOTAL COSTS	-	6,563,463	-	-	-	1,259,297	2,650	7,825,410
Carlsbad Unified	Direct Costs	-	78,033,614	573,509	-	573,509	42,436,208	-	121,043,332
	Allocated Costs	-	30,579,138	243,180	-	243,180	6,354,422	-	37,176,740
	TOTAL COSTS	-	108,612,752	816,689	-	816,689	48,790,630	-	158,220,071
Coronado Unified	Direct Costs	113,448	23,137,052	-	-	-	10,375,240	926,597	34,438,888
	Allocated Costs	-	13,771,606	-	-	-	2,041,786	-	15,813,392
	TOTAL COSTS	113,448	36,908,658	-	-	-	12,417,025	926,597	50,252,280
Mountain Empire Unified	Direct Costs	-	22,881,845	72,144	-	72,144	5,558,058	114,807	28,626,855
	Allocated Costs	-	4,675,100	-	-	-	-	-	4,675,100
	TOTAL COSTS	-	27,556,945	72,144	-	72,144	5,558,058	114,807	33,301,955
Oceanside Unified	Direct Costs	-	116,065,107	-	-	-	63,649,149	-	179,714,257
	Allocated Costs	-	68,604,263	-	-	-	6,756,958	-	75,361,221
	TOTAL COSTS	-	184,669,371	-	-	-	70,406,107	-	255,075,477
Poway Unified	Direct Costs	148,000	241,660,714	2,163,088	-	2,163,088	113,192,338	-	357,016,140
	Allocated Costs	-	111,564,797	-	-	-	20,059,203	-	131,624,000
	TOTAL COSTS	148,000	353,225,511	2,163,088	-	2,163,088	133,251,542	-	488,640,140
Ramona Unified	Direct Costs	2,046	31,828,630	873,397	-	873,397	14,478,376	1,678,521	48,858,924
	Allocated Costs	-	17,208,410	123,846	-	123,846	3,110,581	450,307	20,893,144
	TOTAL COSTS	2,046	49,037,040	997,243	-	997,243	17,588,957	2,128,829	69,752,068
San Diego Unified	Direct Costs	-	851,625,697	43,740,167	-	43,740,167	449,591,380	839,832	1,345,797,076
	Allocated Costs	-	370,853,498	18,172,819	-	18,172,819	104,690,046	-	493,716,363
	TOTAL COSTS	-	1,222,479,195	61,912,986	-	61,912,986	554,281,425	839,832	1,839,513,439
San Marcos Unified	Direct Costs	-	167,751,342	1,702,588	-	1,702,588	66,371,727	-	235,825,658
	Allocated Costs	-	45,107,657	5,626	-	5,626	9,296,325	-	54,409,609
	TOTAL COSTS	-	212,858,999	1,708,215	-	1,708,215	75,668,053	-	290,235,266
Valley Center-Pauma Unified	Direct Costs	-	25,458,732	5,817,581	200,900	6,018,480	9,643,162	50,883	41,171,258
	Allocated Costs	-	14,289,034	2,793,182	77,519	2,870,701	2,544,125	30,510	19,734,370
	TOTAL COSTS	-	39,747,766	8,610,762	278,419	8,889,181	12,187,287	81,394	60,905,628
Vista Unified	Direct Costs	36	164,665,763	5,885,720	-	5,885,720	73,706,246	-	244,257,729
	Allocated Costs	28,320	77,746,451	1,913,272	-	1,913,272	4,167,578	-	83,827,302
	TOTAL COSTS	28,356	242,412,215	7,798,992	-	7,798,992	77,873,824	-	328,085,031
Warner Unified	Direct Costs	-	2,769,986	-	-	-	584,772	248,266	3,603,024
	Allocated Costs	-	1,732,560	-	-	-	-	-	1,732,560
	TOTAL COSTS	-	4,502,546	-	-	-	584,772	248,266	5,335,584
TOTAL UNIFIED	Direct Costs	\$ 263,530	\$ 1,746,971,800	\$ 61,849,570	\$ 200,900	\$ 62,050,470	\$ 858,818,631	\$ 3,861,556	\$ 2,671,702,457
	Allocated Costs	\$ 28,320	\$ 764,932,854	\$ 23,563,437	\$ 77,519	\$ 23,640,956	\$ 160,374,607	\$ 480,818	\$ 949,429,235
	TOTAL COSTS	\$ 291,850	\$ 2,511,904,654	\$ 85,413,007	\$ 278,419	\$ 85,691,426	\$ 1,019,193,238	\$ 4,342,374	\$ 3,621,131,692
TOTAL K-12	Direct Costs	\$ 297,801	\$ 3,561,220,923	\$ 95,777,370	\$ 729,795	\$ 96,507,165	\$ 1,536,891,617	\$ 12,389,776	\$ 5,207,009,480
	Allocated Costs	\$ 28,320	\$ 1,315,778,532	\$ 40,530,624	\$ 119,061	\$ 40,649,686	\$ 258,717,606	\$ 5,171,866	\$ 1,620,317,691
	TOTAL COSTS	\$ 326,121	\$ 4,876,999,455	\$ 136,307,994	\$ 848,856	\$ 137,156,851	\$ 1,795,609,223	\$ 17,561,642	\$ 6,827,327,171

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2023-2024

DISTRICTS		(17)	(18)	(19)	(20)	(21)	(22)	(23)
		OTHER GOALS					TOTAL Direct Costs	Central Administration Costs including other funds
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS		
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs	\$ 985,885	\$ 21,400	\$ 560,481		\$ 1,567,766	\$ 84,095,438	
	Allocated Costs	4,443,534	-	-	624,229	5,067,763	43,683,105	
	TOTAL COSTS	5,429,419	21,400	560,481	624,229	6,635,529	127,778,542	8,541,808
Fallbrook Union High	Direct Costs	218,929	518,748	-		737,677	29,817,334	
	Allocated Costs	-	-	-	-	-	8,620,136	
	TOTAL COSTS	218,929	518,748	-	-	737,677	38,437,470	4,047,266
Grossmont Union High	Direct Costs	178,609	916,484	-		1,095,092	232,421,940	
	Allocated Costs	-	-	-	-	-	72,693,801	
	TOTAL COSTS	178,609	916,484	-	-	1,095,092	305,115,741	23,643,240
Julian Union High	Direct Costs	-	-	-		-	2,628,999	
	Allocated Costs	-	-	-	-	-	944,580	
	TOTAL COSTS	-	-	-	-	-	3,573,579	488,355
San Dieguito Union High	Direct Costs	182,029	-	-		182,029	122,251,716	
	Allocated Costs	-	-	-	-	-	51,565,619	
	TOTAL COSTS	182,029	-	-	-	182,029	173,817,334	13,851,352
Sweetwater Union High	Direct Costs	-	192,869	-		192,869	461,372,387	
	Allocated Costs	-	-	-	2,190,350	2,190,350	57,576,456	
	TOTAL COSTS	-	192,869	-	2,190,350	2,383,219	518,948,843	46,319,242
TOTAL HIGH SCHOOL	Direct Costs	\$ 1,565,453	\$ 1,649,500	\$ 560,481	\$ -	\$ 3,775,434	\$ 932,587,815	
	Allocated Costs	\$ 4,443,534	\$ -	\$ -	\$ 2,814,579	\$ 7,258,113	\$ 235,083,696	
	TOTAL COSTS	\$ 6,008,986	\$ 1,649,500	\$ 560,481	\$ 2,814,579	\$ 11,033,547	\$ 1,167,671,510	\$ 96,891,263
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	Direct Costs	\$ 94,585	\$ -	\$ -		\$ 94,585	\$ 26,158,111	
	Allocated Costs	-	-	-	-	-	7,925,817	
	TOTAL COSTS	94,585	-	-	-	94,585	34,083,927	3,070,659
Borrego Springs Unified	Direct Costs	-	200,234	-		200,234	5,486,026	
	Allocated Costs	-	-	-	-	-	2,539,618	
	TOTAL COSTS	-	200,234	-	-	200,234	8,025,644	767,414
Carlsbad Unified	Direct Costs	-	-	826,990		826,990	121,870,321	
	Allocated Costs	-	-	-	-	-	37,176,740	
	TOTAL COSTS	-	-	826,990	-	826,990	159,047,061	9,833,950
Coronado Unified	Direct Costs	-	800,000	589		800,589	35,239,477	
	Allocated Costs	-	-	-	-	-	15,813,392	
	TOTAL COSTS	-	800,000	589	-	800,589	51,052,869	3,325,209
Mountain Empire Unified	Direct Costs	177,256	-	-		177,256	28,804,111	
	Allocated Costs	-	-	-	-	-	4,675,100	
	TOTAL COSTS	177,256	-	-	-	177,256	33,479,211	2,370,031
Oceanside Unified	Direct Costs	9,395,970	1,375,848	-		10,771,818	190,486,075	
	Allocated Costs	111,033	-	-	10,722	121,755	75,482,976	
	TOTAL COSTS	9,507,004	1,375,848	-	10,722	10,893,574	265,969,051	9,822,109
Poway Unified	Direct Costs	3,236,939	321,349	-		3,558,288	360,574,428	
	Allocated Costs	-	-	-	3,918,643	3,918,643	135,542,643	
	TOTAL COSTS	3,236,939	321,349	-	3,918,643	7,476,930	496,117,071	28,552,879
Ramona Unified	Direct Costs	2,302,055	15,023	(4,988)		2,312,090	51,171,014	
	Allocated Costs	-	-	-	-	-	20,893,144	
	TOTAL COSTS	2,302,055	15,023	(4,988)	-	2,312,090	72,064,158	6,902,671
San Diego Unified	Direct Costs	1,180,641	1,627,331	-		2,807,972	1,348,605,048	
	Allocated Costs	-	-	-	2,004,444	2,004,444	495,720,807	
	TOTAL COSTS	1,180,641	1,627,331	-	2,004,444	4,812,417	1,844,325,855	72,009,675
San Marcos Unified	Direct Costs	4,255,545	479,241	18,128		4,752,915	240,578,572	
	Allocated Costs	1,089,904	50,925	319,455	701,861	2,162,145	56,571,753	
	TOTAL COSTS	5,345,450	530,166	337,583	701,861	6,915,059	297,150,325	14,967,150
Valley Center-Pauma Unified	Direct Costs	204,125	97,234	-		301,359	41,472,617	
	Allocated Costs	31,686	-	-	149,195	180,881	19,915,251	
	TOTAL COSTS	235,811	97,234	-	149,195	482,240	61,387,868	4,062,920
Vista Unified	Direct Costs	3,209,291	177,360	748		3,387,399	247,645,128	
	Allocated Costs	114,978	-	-	-	114,978	83,942,280	
	TOTAL COSTS	3,324,269	177,360	748	-	3,502,378	331,587,409	17,662,477
Warner Unified	Direct Costs	-	-	-		-	3,603,024	
	Allocated Costs	-	-	-	-	-	1,732,560	
	TOTAL COSTS	-	-	-	-	-	5,335,584	618,399
TOTAL UNIFIED	Direct Costs	\$ 24,056,407	\$ 5,093,620	\$ 841,467	\$ -	\$ 29,991,494	\$ 2,701,693,951	
	Allocated Costs	\$ 1,347,602	\$ 50,925	\$ 319,455	\$ 6,784,865	\$ 8,502,846	\$ 957,932,081	
	TOTAL COSTS	\$ 25,404,009	\$ 5,144,545	\$ 1,160,921	\$ 6,784,865	\$ 38,494,340	\$ 3,659,626,032	\$ 173,965,542
TOTAL K-12	Direct Costs	\$ 55,391,355	\$ 7,857,653	\$ 5,303,408	\$ -	\$ 68,552,416	\$ 5,275,561,897	
	Allocated Costs	\$ 7,687,712	\$ 2,695,866	\$ 319,455	\$ 15,638,553	\$ 26,341,586	\$ 1,646,659,276	
	TOTAL COSTS	\$ 63,079,067	\$ 10,553,519	\$ 5,622,863	\$ 15,638,553	\$ 94,894,002	\$ 6,922,221,173	\$ 424,331,658

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2023-2024

DISTRICTS		(24)	(25)	(26)	(27)	(28)	(29)	(30)
		OTHER COSTS					TOTAL General Fund Costs by Program	INDIRECT COST RATE 2023-2024
		Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	6,952	-	2,188,870	(1,286)	2,194,536	138,514,886	6.22%
Fallbrook Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	10,285	-	643,738	1,523,322	2,177,346	44,662,081	6.79%
Grossmont Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	7,910	680,715	7,802,592	2,671,260	11,162,477	339,921,458	7.56%
Julian Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	9,767	-	79,550	(5,742)	83,575	4,145,509	10.98%
San Dieguito Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	72,638	-	1,927,070	7,028,697	9,028,405	196,697,092	8.59%
Sweetwater Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	662,060	-	954,328	2,217,006	3,833,394	569,101,478	3.33%
TOTAL HIGH SCHOOL	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	\$ 769,612	\$ 680,715	\$ 13,596,148	\$ 13,433,256	\$ 28,479,731	\$ 1,293,042,505	
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	15,647	5,970	358,600	1,025,719	1,405,936	38,560,523	5.83%
Borrego Springs Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	131,860	-	1,157,683	2,795,009	4,084,552	12,877,610	8.03%
Carlsbad Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	82,385	-	-	543,825	626,210	169,507,221	6.32%
Coronado Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	66,136	3,504	223,973	-	293,613	54,671,691	6.32%
Mountain Empire Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	70,743	-	382,858	1,000,206	1,453,806	37,303,048	5.48%
Oceanside Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	386,442	188	12,343,037	1,685,612	14,415,279	290,206,439	3.67%
Poway Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	7,353,377	15,509,443	22,862,820	547,532,769	5.29%
Ramona Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	301,445	-	2,647,639	2,844,303	5,793,387	84,760,217	10.84%
San Diego Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	3,908,869	127,884	2,150,083	51,791,912	57,978,749	1,974,314,279	3.52%
San Marcos Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	106,479	7,692	1,201,990	2,289,811	3,605,973	315,723,448	5.02%
Valley Center-Pauma Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	110,491	-	976,894	374,685	1,462,070	66,912,858	6.69%
Vista Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	4,245	745,361	3,937,303	2,163,230	6,850,140	356,100,026	4.43%
Warner Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	3,238	-	106,621	109,859	6,063,841	10.04%
TOTAL UNIFIED	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	\$ 5,184,743	\$ 893,838	\$ 32,733,437	\$ 82,130,378	\$ 120,942,395	\$ 3,954,533,969	
TOTAL K-12	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	\$ 10,570,112	\$ 1,834,117	\$ 89,015,545	\$ 151,166,353	\$ 252,586,127	\$ 7,599,138,958	

TABLE X TEACHER SALARY EXPENSE SUMMARY 2023-2024

	(1)	(2)	(3)	(4)
DISTRICTS	Current Expense of Education	Minimum Compensation for Classroom Teachers ¹	Current Compensation for Classroom Teachers	Current Compensation for Classroom Teachers as a Percentage of Current Expense of Education
ELEMENTARY SCHOOL DISTRICTS				
Alpine Union	\$ 19,985,664	\$ 11,991,399	\$ 12,045,466	60.27%
Cajon Valley Union	264,828,429	158,897,058	161,703,038	61.06%
Dehesa	4,032,704	2,419,622	1,442,046	35.76%
Jamul-Dulzura Union	6,328,940	3,797,364	3,847,610	60.79%
Chula Vista Elementary	377,575,227	226,545,136	229,437,639	60.77%
La Mesa-Spring Valley	175,327,755	105,196,653	106,736,679	60.88%
Lakeside Union	70,266,412	42,159,847	43,829,556	62.38%
Del Mar Union	74,704,342	44,822,605	45,228,257	60.54%
Lemon Grove	52,876,203	31,725,722	32,036,823	60.59%
Encinitas Union	75,751,171	45,450,703	48,184,713	63.61%
Santee	92,334,749	55,400,849	56,310,614	60.99%
Cardiff	12,406,308	7,443,785	7,954,703	64.12%
Escondido Union	246,383,850	147,830,310	149,222,829	60.57%
Fallbrook Union Elementary	97,212,718	58,327,631	59,193,482	60.89%
Julian Union	5,516,590	3,309,954	2,716,601	49.24%
National	76,660,316	45,996,190	47,054,030	61.38%
Rancho Santa Fe	14,760,904	8,856,543	8,985,553	60.87%
San Pasqual Union	6,723,527	4,034,116	4,044,817	60.16%
San Ysidro	71,681,043	43,008,626	43,102,092	60.13%
Solana Beach	54,781,396	32,868,838	33,635,688	61.40%
South Bay Union	77,278,006	46,366,803	47,484,999	61.45%
Spencer Valley*	1,588,102	952,861	754,565	47.51%
Vallecitos	3,845,960	2,307,576	1,990,884	51.77%
TOTAL ELEMENTARY	\$ 1,882,850,316	\$ 1,129,710,190	\$ 1,146,942,682	58.57%
HIGH SCHOOL DISTRICTS				
Escondido Union High	\$ 115,866,749	\$ 69,520,050	\$ 58,240,359	50.26%
Fallbrook Union High	38,328,438	19,164,219	20,034,331	52.27%
Grossmont Union High	307,656,094	153,828,047	160,910,454	52.30%
Julian Union High	3,916,755	1,958,378	1,229,570	31.39%
San Dieguito Union High	177,155,975	88,577,988	95,143,391	53.71%
Sweetwater Union High	523,918,026	261,959,013	282,294,198	53.88%
TOTAL HIGH SCHOOL	\$ 1,166,842,038	\$ 595,007,694	\$ 617,852,304	48.97%
UNIFIED SCHOOL DISTRICTS				
Bonsall Unified	\$ 31,242,721	\$ 17,183,497	\$ 17,340,307	55.50%
Borrego Springs Unified	5,564,587	3,060,523	3,372,582	60.61%
Carlsbad Unified	146,995,052	80,847,279	87,385,525	59.45%
Coronado Unified	50,712,153	27,891,684	28,818,265	56.83%
Mountain Empire Unified	31,405,246	17,272,886	17,314,225	55.13%
Oceanside Unified	244,418,376	134,430,107	142,963,495	58.49%
Poway Unified	487,254,267	267,989,847	307,201,951	63.05%
Ramona Unified	72,731,773	40,002,475	40,082,207	55.11%
San Diego Unified	1,826,765,159	1,004,720,837.2	1,109,555,544	60.74%
San Marcos Unified	278,935,886	153,414,737	171,651,344	61.54%
Valley Center-Pauma Unified	52,353,827	28,794,605	29,328,324	56.02%
Vista Unified	322,464,701	177,355,586	180,041,710	55.83%
Warner Unified*	4,935,478	2,714,513	2,957,515	59.92%
TOTAL UNIFIED	\$ 3,555,779,228	\$ 1,955,678,576	\$ 2,138,012,996	58.32%
TOTAL K-12	\$ 6,605,471,583	\$ 3,680,396,459	\$ 3,902,807,981	55.29%

Source: 2023-2024 Current Expense Formula/Minimum Classroom Compensation, SACS Report (Form CEA)

* Exempt from the Minimum Classroom Compensation requirement.

¹ Calculated as a percentage of Current Expense of Education as follows per E.C.41372, E.C.84362:

60% for Elementary School Districts, 55% for Unified School Districts, 50% for High School Districts

TABLE XI

GENERAL LONG-TERM DEBT

2023-2024

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	General Obligation Bonds	Building Loan	Total/Net OPEB Liability	Compensated Absences	Certificates of Participation
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	\$ 2,788,406	\$ -	\$ 2,347,503	\$ 35,231	\$ 906,417
Cajon Valley Union Elementary	158,411,859	-	37,635,721	2,158,806	-
Cardiff Elementary	26,535,823	-	1,038,855	39,931	10,105,000
Chula Vista Elementary	292,883,135	-	54,149,536	2,233,498	177,573,164
Dehesa Elementary	6,055,347	-	11,233	33,221	-
Del Mar Union Elementary	109,518,626	-	6,927,277	262,048	-
Encinitas Union Elementary	84,462,826	-	9,353,897	509,989	-
Escondido Union Elementary	170,520,935	-	38,235,254	1,814,246	9,445,647
Fallbrook Union Elementary	18,656,128	-	13,745,221	146,878	-
Jamul-Dulzura Union Elementary	8,404,127	-	138,228	74,324	-
Julian Union Elementary	-	-	936,675	140,464	-
La Mesa-Spring Valley Elementary	68,833,553	-	40,222,361	2,862,523	-
Lakeside Union Elementary	78,735,384	-	12,235,059	464,002	-
Lemon Grove Elementary	55,210,733	-	2,549,975	329,117	6,765,000
National Elementary	34,637,000	-	15,376,187	1,091,119	-
Rancho Santa Fe Elementary	30,527,124	-	989,768	243,665	-
San Pasqual Union Elementary	150,332	-	-	28,970	-
San Ysidro Elementary	201,904,364	-	15,998,752	523,119	34,666,619
Santee Elementary	72,515,520	-	10,075,629	514,481	22,853,441
Solana Beach Elementary	90,357,582	-	11,087,703	398,022	5,353,303
South Bay Union Elementary	73,472,504	1	18,597,522	343,227	1
Spencer Valley Elementary	-	-	-	8,605	-
Vallecitos Elementary	-	-	-	-	-
TOTAL ELEMENTARY	\$ 1,584,581,308	\$ 1	\$ 291,652,356	\$ 14,255,488	\$ 267,668,592
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ 153,246,765	\$ -	\$ 20,254,445	\$ 1,089,442	\$ 45,584,467
Fallbrook Union High	36,980,000	-	5,946,972	195,685	-
Grossmont Union High	790,811,606	-	42,140,008	3,262,686	-
Julian Union High	2,598,428	-	99,590	313,927	-
San Dieguito Union High	421,063,728	-	26,730,801	1,772,045	-
Sweetwater Union High	596,765,971	-	148,508,650	13,586,399	390,000
TOTAL HIGH SCHOOL	\$ 2,001,466,498	\$ -	\$ 243,680,466	\$ 20,220,183	\$ 45,974,467
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 16,513,420	\$ -	\$ 3,690,388	\$ 90,069	\$ 6,003,098
Borrego Springs Unified	8,845,694	-	683,311	71,975	-
Carlsbad Unified	387,192,973	-	23,873,737	421,776	60,452,094
Coronado Unified	3,619,333	-	6,268,286	101,409	5,465,000
Mountain Empire Unified	14,067,201	-	3,165,379	118,264	-
Oceanside Unified	364,983,962	-	12,848,977	831,237	-
Poway Unified	555,335,779	-	63,798,665	5,810,860	35,985,000
Ramona Unified	-	-	6,063,581	1,106,431	14,880,000
San Diego Unified	6,332,199,248	-	118,014,151	40,609,080	-
San Marcos Unified	351,165,478	-	63,569,362	1,474,388	1,944,537
Valley Center-Pauma Unified	-	-	7,841,677	143,522	-
Vista Unified	234,403,952	-	27,888,059	1,829,589	32,243,627
Warner Unified	-	-	336,557	5,850	-
TOTAL UNIFIED	\$ 8,268,327,040	\$ -	\$ 338,042,130	\$ 52,614,451	\$ 156,973,356
TOTAL K-12	\$ 11,854,374,846	\$ 1	\$ 873,374,952	\$ 87,090,123	\$ 470,616,415

Source: 2023-2024 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

1 Present Value of net minimum lease payments as of June 30, 2024

2 Includes Claims & Judgements, Workers Comp., and Loans Payable

TABLE XI (Continued)

GENERAL LONG-TERM DEBT

2023-2024

	(6)	(7)	(8)	(9)	(10)	(11)
DISTRICTS	Capital Leases ¹	Lease Revenue Bonds Payable	Net Pension Liability	Other Long-Term Debt ²	Subscription Liability	Total General Long-Term Debt
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 608,412	\$ -	\$ 13,117,606	\$ -	\$ -	\$ 19,803,575
Cajon Valley Union Elementary	12,934,749	-	204,024,615	1,188,890	-	416,354,640
Cardiff Elementary	3,764,000	-	11,268,782	-	-	52,752,391
Chula Vista Elementary	6,933,843	-	357,782,111	-	-	891,555,287
Dehesa Elementary	21,350	-	2,017,371	54,800	-	8,193,322
Del Mar Union Elementary	1,157,271	51,392,365	50,559,164	-	-	219,816,751
Encinitas Union Elementary	-	-	62,064,869	-	-	156,391,581
Escondido Union Elementary	21,366,353	-	-	1,498,322	-	242,880,757
Fallbrook Union Elementary	270,882	-	81,681,213	-	130,344	114,630,666
Jamul-Dulzura Union Elementary	102,613	-	7,300,852	-	-	16,020,144
Julian Union Elementary	-	3,608	3,075,111	-	-	4,155,858
La Mesa-Spring Valley Elementary	-	-	135,326,562	-	-	247,244,998
Lakeside Union Elementary	257,547	-	51,839,838	7,477,241	102,290	151,111,361
Lemon Grove Elementary	18,050,000	-	44,798,558	353,994	-	128,057,377
National Elementary	47,489	-	63,065,927	1,475,537	201,735	115,894,994
Rancho Santa Fe Elementary	35,611	-	10,838,991	-	-	42,635,159
San Pasqual Union Elementary	-	-	5,595,258	-	-	5,774,560
San Ysidro Elementary	6,212	-	52,465,884	811,167	296,508	306,672,625
Santee Elementary	4,252,026	-	72,353,201	4,561,006	-	187,125,304
Solana Beach Elementary	-	26,847,973	46,024,399	-	-	180,068,982
South Bay Union Elementary	1	1	74,953,711	1	-	167,366,969
Spencer Valley Elementary	-	-	765,391	-	-	773,996
Vallecitos Elementary	-	-	3,336,281	-	-	3,336,281
TOTAL ELEMENTARY	\$ 69,808,360	\$ 78,243,947	\$ 1,354,255,695	\$ 17,420,958	\$ 730,877	\$ 3,678,617,581
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ -	\$ -	\$ 87,587,177	\$ -	\$ -	\$ 307,762,296
Fallbrook Union High	13,352	-	26,301,929	6,317,845	-	75,755,783
Grossmont Union High	-	36,290,877	268,219,889	1,428,689	1,846,625	1,144,000,380
Julian Union High	-	-	1,862,209	-	-	4,874,154
San Dieguito Union High	575,892	12,730,000	146,418,372	90,910,702	37,005	700,238,545
Sweetwater Union High	1,148,911	-	20,345,208	34,265,000	138,734	815,148,873
TOTAL HIGH SCHOOL	\$ 1,738,155	\$ 49,020,877	\$ 550,734,784	\$ 132,922,236	\$ 2,022,364	\$ 3,047,780,031
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 3,506,430	\$ -	\$ 20,734,559	\$ 1,312,878	\$ -	\$ 51,850,842
Borrego Springs Unified	-	-	6,066,441	-	-	15,667,421
Carlsbad Unified	1,795,000	-	109,603,554	855,000	-	584,194,134
Coronado Unified	-	10,072,918	29,164,300	-	-	54,691,246
Mountain Empire Unified	1,524,045	-	21,152,607	650,698	-	40,678,194
Oceanside Unified	-	-	195,956,851	683,617	-	575,304,644
Poway Unified	5,007,643	442,084,171	407,299,532	2,751,960	143,349	1,518,216,959
Ramona Unified	10,128,898	-	51,359,828	420,016	-	83,958,755
San Diego Unified	1,673,317	-	1,440,822,000	3,035,000	16,095,812	7,952,448,608
San Marcos Unified	1,186,294	75,810,976	206,011,604	78,782,958	-	779,945,597
Valley Center-Pauma Unified	1,063,554	-	41,439,149	5,406,755	-	55,894,657
Vista Unified	-	146,847	235,348,760	2,158,568	-	534,019,402
Warner Unified	6,003,098	3,506,430	-	20,734,559	-	3,969,106
TOTAL UNIFIED	\$ 31,888,279	\$ 531,621,342	\$ 2,764,959,185	\$ 116,792,009	\$ 16,239,161	\$ 12,250,839,566
TOTAL K-12	\$ 103,434,794	\$ 658,886,166	\$ 4,669,949,664	\$ 267,135,204	\$ 18,992,401	\$ 18,977,237,178

TABLE XII
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2023-2024

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	460351	\$ 374	\$ -	\$ 374	\$ -	0.05794	0.06207
	460352	1,830	-	605	1,225	0.06207	0.07374
	Totals	2,204	-	979	1,225		
Cajon Valley Union Elementary	461357	5,571	-	1,240	4,331	0.00583	0.00603
	461358	8,775	-	7,315	1,460	0.00227	0.00373
	461359	18,526	-	18,526	-	0.00000	0.00513
	461360	23,520	-	22,895	625	0.00000	0.00731
	461362	17,775	-	960	16,815	0.00616	0.00712
	461363	17,895	-	185	17,710	0.00422	0.00375
	461364	17,420	-	230	17,190	0.00364	0.00426
	461365	18,475	-	1,670	16,805	0.00891	0.01016
	461367	15,485	-	410	15,075	0.00416	0.00485
	461368	4,780	-	2,330	2,450	0.00000	0.01166
	461369	12,485	-	1,005	11,480	0.00536	0.00647
	461370	-	25,795	-	25,795	0.00736	0.00000
	461371	-	21,115	-	21,115	0.02935	0.00000
	Totals	160,707	46,910	56,766	150,851		
Cardiff Elementary	461550	1,400	-	357	1,043	0.03398	0.03543
	461552	13,770	-	-	13,770	0.01163	0.01272
	461553	7,875	-	-	7,875	0.00790	0.00772
	Totals	23,045	-	357	22,688		
Chula Vista Elementary	461770	9,105	-	1,250	7,855	0.00286	0.00316
	461771	22,580	-	625	21,955	0.00000	0.00673
	461772	11,300	-	2,935	8,365	0.00178	0.00665
	461773	10,515	-	305	10,210	0.00283	0.00303
	461774	44,635	-	260	44,375	0.00935	0.00987
	461776	39,800	-	11,000	28,800	0.00954	0.01812
	461777	5,342	-	1,187	4,155	0.00191	0.00293
	461778	-	100,000	-	100,000	0.00950	0.00000
	461779	-	62,500	-	62,500	0.01693	0.00000
	461780	-	18,865	-	18,865	0.00757	0.00000
	Totals	143,277	181,365	17,562	307,080		
Dehesa Elementary	462050	385	-	35	350	0.00950	0.00740
	462051	727	-	19	708	0.01034	0.00928
	462052	800	-	-	800	0.00221	0.00406
	462053	2,110	-	45	2,065	0.01180	0.01794
	462054	1,365	-	15	1,350	0.00740	0.01447
	462055	295	-	-	295	0.00150	0.00292
	Totals	5,682	-	114	5,568		
Del Mar Union	462154	44,635	-	960	43,675	0.00775	0.00770
	462155	64,000	-	-	64,000	0.01749	0.01892
	Totals	108,635	-	960	107,675		
Encinitas Union Elementary	462653	12,999	-	943	12,056	0.00864	0.00531
	462654	8,356	-	589	7,767	0.00175	0.00183
	462655	2,113	-	486	1,627	0.00281	0.00290
	462656	7,200	-	850	6,350	0.00386	0.00417
	462657	2,440	-	-	2,440	0.00157	0.00172
	462658	20,465	-	-	20,465	0.00000	0.00000
	Totals	53,573	-	2,868	50,705		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2023-2024

(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
ELEMENTARY SCHOOL DISTRICTS							
Escondido Union Elementary	462759	1,275	-	-	1,275	0.00000	0.00007
	462761	9,375	-	420	8,955	0.00359	0.00364
	462762	18,265	-	3,020	15,245	0.01242	0.01364
	462763	51,925	-	245	51,680	0.00806	0.00898
	462764	16,815	-	380	16,435	0.00512	0.00527
	462765	52,135	-	400	51,735	0.00547	0.00617
	462766	20,500	-	-	20,500	0.00165	0.00001
	Totals	170,290	-	4,465	165,825		
Fallbrook Union Elementary	463050	600	-	-	600	0.00000	0.00000
	463051	1,370	-	153	1,217	0.00000	0.00617
	463052	663	-	-	663	0.00000	0.00000
	463054	1,312	-	-	1,312	0.00000	0.00018
	463055	1,585	-	1,585	-	0.00000	0.01933
	463056	7,300	-	260	7,040	0.02132	0.03079
	Totals	12,830	-	1,998	10,832		
Jamul-Dulzura Union Elementary	464155	436	-	221	215	0.00000	0.04230
	464156	2,001	-	-	2,001	0.06101	0.00000
	464157	2,645	-	40	2,605	0.00935	0.01059
	Totals	5,082	-	261	4,821		
La Mesa-Spring Valley Elementary	464951	11,109	-	1,762	9,347	0.02126	0.02274
	464954	46,970	-	3,800	43,170	0.00000	0.02064
	Totals	58,079	-	5,562	52,517		
Lakeside Union Elementary	464850	1,783	-	-	1,783	0.02684	0.00000
	464851	10,690	-	-	10,690	0.00000	0.00000
	464853	5,650	-	85	5,565	0.00396	0.00427
	464854	16,445	-	690	15,755	0.00597	0.02530
	464855	13,015	-	-	13,015	0.01124	0.01150
	464856	10,900	-	220	10,680	0.01079	0.01184
	Totals	58,483	-	995	57,488		
Lemon Grove Elementary	465150	419	-	170	249	0.00453	0.01716
	465151	687	-	105	582	0.02017	0.00979
	465152	1,302	-	104	1,198	0.00646	0.00684
	465154	7,999	-	-	7,999	0.00000	0.00000
	465156	4,810	-	140	4,670	0.00675	0.00760
	465159	2,290	-	450	1,840	0.01279	0.01353
	465161	3,715	-	100	3,615	0.00462	0.00530
	465162	3,056	-	448	2,608	0.01094	0.01496
	465163	-	15,000	-	15,000	0.00383	0.00000
	Totals	24,278	15,000	1,517	37,761		
National	466050	17,175	-	165	17,010	0.01435	0.01704
	466051	7,890	-	25	7,865	0.00586	0.00682
	466052	2,576	-	877	1,699	0.00622	0.01909
	466053	9,000	-	-	9,000	0.00862	0.00967
	Totals	36,641	-	1,067	35,574		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2023-2024

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
ELEMENTARY SCHOOL DISTRICTS							
Rancho Santa Fe Elementary	467653	101	-	-	101	0.00364	0.00407
	467655	986	-	7	979	0.00038	0.00034
	467657	28,285	-	1,650	26,635	0.02694	0.02933
	Totals	29,372	-	1,657	27,715		
San Pasqual Union Elementary	468552	73	-	37	36	0.00000	0.01568
	Totals	73	-	37	36		
San Ysidro Elementary	468854	11,334	-	1,330	10,004	0.03111	0.03438
	468855	14,138	-	-	14,138	0.00000	0.00000
	468856	581	-	-	581	0.00000	0.00000
	468857	28,991	-	-	28,991	0.00000	0.00000
	468858	11,185	-	1,525	9,660	0.01551	0.01905
	468859	40,188	-	1,860	38,328	0.01958	0.02360
	468860	18,495	-	1,690	16,805	0.00629	0.00618
	468861	14,595	-	1,335	13,260	0.00449	0.00255
	468862	-	15,000	-	15,000	0.01991	0.00000
	468863	-	15,000	-	15,000	0.02037	0.00000
	Totals	139,507	30,000	7,740	161,767		
Santee Elementary	468753	3,710	-	-	3,710	0.00000	0.00000
	468754	1,820	-	127	1,693	0.00237	0.00267
	468755	1,552	-	-	1,552	0.00000	0.00000
	468756	21,862	-	1,202	20,660	0.01555	0.01622
	468757	8,673	-	90	8,583	0.00348	0.00391
	468758	9,780	-	290	9,490	0.00636	0.00714
	468759	12,235	-	1,780	10,455	0.02333	0.02539
	Totals	59,632	-	3,489	56,143		
Solana Beach	468152	39,440	-	925	38,515	0.01134	0.01251
	468153	51,130	-	550	50,580	0.01212	0.01255
	Totals	90,570	-	1,475	89,095		
South Bay Union Elementary	469052	293	-	293	-	0.00000	0.01582
	469054	12,760	-	12,135	625	0.00000	0.01616
	469055	13,860	-	690	13,170	0.01526	0.01664
	469056	5,510	-	130	5,380	0.00512	0.00543
	469057	8,655	-	210	8,445	0.00536	0.00519
	469059	18,000	-	-	18,000	0.01163	0.01498
	469060	-	11,398	-	11,398	0.00496	0.00000
	469061	-	10,155	-	10,155	0.01613	0.00000
	Totals	59,078	21,553	13,458	67,173		
TOTAL ELEMENTARY		\$ 1,241,038	\$ 294,828	\$ 123,327	\$ 1,412,539		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2023-2024

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
HIGH SCHOOL DISTRICTS							
Escondido Union High	472757	34,217	-	2,979	31,238	0.02661	0.02840
	472758	25,422	-	-	25,422	0.00000	0.00000
	472759	20,000	-	13	19,987	0.00125	0.00118
	Totals	79,639	-	2,992	76,647		
Fallbrook Union High	473055	7,275	-	75	7,200	0.00313	0.00413
	473056	10,600	-	1,325	9,275	0.00326	0.00038
	473057	21,905	-	-	21,905	0.00688	0.01352
	Totals	39,780	-	1,400	38,380		
Grossmont Union High	473150	12,802	-	1,690	11,112	0.00693	0.00738
	473151	41,454	-	-	41,454	0.01701	0.00000
	473152	27,205	-	-	27,205	0.00694	0.00000
	473156	24,990	-	-	24,990	0.00390	0.00442
	473159	19,525	-	9,295	10,230	0.00000	0.01449
	473161	66,594	-	301	66,293	0.00172	0.00132
	473162	43,060	-	3,750	39,310	0.00014	0.00822
	473163	43,625	-	-	43,625	0.00620	0.00031
	473164	89,305	-	-	89,305	0.00387	0.00431
	473165	13,995	-	715	13,280	0.00189	0.00207
	473166	37,215	-	220	36,995	0.00271	0.00291
	473168	9,450	-	130	9,320	0.00072	0.00078
	473169	15,220	-	280	14,940	0.00110	0.00123
	473170	38,490	-	-	38,490	0.00265	0.00286
	473171	35,980	-	-	35,980	0.00222	0.00218
	473172	13,195	-	-	13,195	0.00072	0.00079
	473173	45,450	-	-	45,450	0.00173	0.00198
	473175	15,680	-	3,775	11,905	0.00000	0.00581
	473176	25,003	-	-	25,003	0.00000	0.00001
	473177	-	39,439	340	39,099	0.00149	0.00073
	Totals	618,238	39,439	20,496	637,181		
Julian Union High	474051	1,914	-	128	1,786	0.01936	0.01886
	Totals	1,914	-	128	1,786		
San Dieguito Union High	475554	9,780	-	2,685	7,095	0.00421	0.00409
	475556	76,570	-	-	76,570	0.00318	0.00346
	475558	61,205	-	-	61,205	0.00374	0.00230
	475560	18,185	-	-	18,185	0.00079	0.00079
	475561	141,435	-	1,970	139,465	0.00531	0.00587
	475562	32,150	-	425	31,725	0.00114	0.00124
	475563	4,345	-	2,170	2,175	0.00000	0.00260
	475564	80,615	-	625	79,990	0.00241	0.00108
	Totals	424,285	-	7,875	416,410		
Sweetwater Union High	475950	7,825	-	1,865	5,960	0.00241	0.00275
	475952	12,816	-	3,089	9,727	0.01050	0.01130
	475954	71,185	-	2,340	68,845	0.00730	0.00807
	475955	166,800	-	260	166,540	0.00935	0.01049
	475956	89,895	-	2,475	87,420	0.00940	0.01031
	475957	27,760	-	-	27,760	0.00155	0.00170
	475958	-	52,339	770	51,569	0.00185	0.00061
	475959	-	200,000	520	199,480	0.02224	0.02388
	Totals	376,281	252,339	11,319	617,301		
TOTAL HIGH SCHOOL		\$ 1,540,137	\$ 291,778	\$ 44,210	\$ 1,787,705		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2023-2024

(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	480952	500	-	-	500	0.00000	0.00000
	480953	1,658	-	151	1,507	0.00550	0.00614
	480954	2,618	-	-	2,618	0.00000	0.00000
	480955	4,895	-	495	4,400	0.01247	0.01312
	480956	1,530	-	122	1,408	0.00291	0.00318
	Totals	11,201	-	768	10,433		
Borrego Springs Unified	481051	8,240	-	190	8,050	0.04749	0.05140
	Totals	8,240	-	190	8,050		
Carlsbad Unified	481254	-	-	-	-	0.00000	0.00873
	481255	33,058	-	-	33,058	0.00347	0.00392
	481256	12,500	-	-	12,500	0.00465	0.00401
	481257	10,320	-	1,540	8,780	0.00467	0.00534
	481258	32,845	-	3,025	29,820	0.01220	0.01323
	481259	49,990	-	-	49,990	0.00716	0.00000
	481260	9,870	-	685	9,185	0.00620	0.00518
	481261	72,195	-	6,040	66,155	0.00647	0.00477
	481262	93,000	-	-	93,000	0.01820	0.02049
	Totals	313,778	-	11,290	302,488		
Coronado Unified	481153	900	-	900	-	0.00000	0.00846
	481154	4,738	-	75	4,663	0.00651	0.01025
	Totals	5,638	-	975	4,663		
Mt. Empire Unified	481550	580	-	280	300	0.01743	0.01384
	481551	5,090	-	475	4,615	0.00744	0.01684
	481552	5,000	-	-	5,000	0.02667	0.02660
	481553	-	4,000	-	4,000	0.00000	0.00000
	Totals	10,670	4,000	755	13,915		
Oceanside Unified	481856	17,260	-	2,163	15,097	0.01680	0.01781
	481859	14,354	-	-	14,354	0.00000	0.00000
	481860	11,487	-	3,557	7,930	0.00000	0.00000
	481862	26,790	-	1,720	25,070	0.01038	0.01184
	481863	40,980	-	-	40,980	0.00641	0.00727
	481864	31,610	-	-	31,610	0.00933	0.00530
	481867	2,005	-	2,005	-	0.00000	0.00869
	481868	23,460	-	460	23,000	0.00277	0.00526
	481869	20,350	-	-	20,350	0.00347	0.00355
	481870	19,700	-	2,650	17,050	0.00719	0.01295
	481871	7,015	-	1,070	5,945	0.00157	0.00000
	481872	17,899	-	-	17,899	0.00000	0.00000
	481873	41,980	-	3,675	38,305	0.00333	0.02422
	481874	11,520	-	250	11,270	0.00539	0.00380
	481875	-	6,445	-	6,445	0.00120	0.00143
	481876	-	15,005	-	15,005	0.00000	0.00001
	Totals	286,410	21,450	17,550	290,310		
Poway Unified	482056	3,081	-	-	3,081	0.00000	0.00000
	482058	59,543	-	3,761	55,782	0.00000	0.00000
	482053	105,000	-	-	105,000	0.03131	0.03056
	482060	81,885	-	4,705	77,180	0.02066	0.02283
	482062	29,355	-	4,205	25,150	0.01236	0.00918
	Totals	278,864	-	12,671	266,193		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2023-2024

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
UNIFIED SCHOOL DISTRICTS							
San Diego Unified	482851	12,087	-	6,085	6,002	0.00000	0.00801
	482853	93,185	-	15,790	77,395	0.00709	0.00632
	482854	75,185	-	14,160	61,025	0.00776	0.00648
	482855	117,985	-	-	117,985	0.00684	0.00222
	482862	53,625	-	10,000	43,625	0.00042	0.00097
	482863	55,055	-	-	55,055	0.00090	0.00101
	482864	19,904	-	-	19,904	0.00000	0.00000
	482865	38,840	-	38,840	-	0.00000	0.00381
	482866	112,548	-	-	112,548	0.00000	0.00000
	482867	36,130	-	-	36,130	0.00266	0.00000
	482868	149,999	-	-	149,999	0.00155	0.00864
	482869	65,434	-	-	65,434	0.00000	0.00000
	482870	56,870	-	-	56,870	0.00000	0.00000
	482876	30,000	-	26,865	3,135	0.00000	0.00106
	482879	54,290	-	18,930	35,360	0.00278	0.00780
	482880	167,970	-	-	167,970	0.01019	0.00276
	482881	28,380	-	13,330	15,050	0.00000	0.00590
	482884	370,645	-	117,445	253,200	0.00380	0.00290
	482885	100,000	-	15,620	84,380	0.00117	0.00166
	482886	84,398	-	-	84,398	0.00000	0.00000
	482887	145,915	-	-	145,915	0.00187	0.00206
	482888	126,135	-	-	126,135	0.00183	0.00205
	482890	35,485	-	4,925	30,560	0.00473	0.00239
	482892	441,000	-	-	441,000	0.00684	0.00745
	482893	59,000	-	-	59,000	0.00083	0.00093
	482895	76,539	-	-	76,539	0.00000	0.00000
	482897	48,740	-	-	48,740	0.00059	0.00062
	482899	126,635	-	-	126,635	0.00187	0.00205
	482801	92,170	-	-	92,170	0.00129	0.00141
	482802	92,475	-	-	92,475	0.00053	0.00000
	482804	496,935	-	104,850	392,085	0.00413	0.00028
	482805	101,020	-	8,440	92,580	0.00103	0.00058
	482806	276,340	-	51,630	224,710	0.00246	0.00054
	482807	205,670	-	-	205,670	0.00000	0.03230
	482808	321,380	-	-	321,380	0.00000	0.04703
	482809	401,380	-	55,525	345,855	0.00336	0.00444
	482810	-	350,000	4,975	345,025	0.04899	0.00162
	482811	-	100,000	2,115	97,885	0.00915	0.00570
	482812	-	150,000	2,990	147,010	0.02793	0.00161
	482813	-	25,025	-	25,025	0.00200	0.00000
	482814	-	16,415	-	16,415	0.00096	0.00000
	482815	-	17,775	-	17,775	0.00041	0.00000
	482816	-	101,900	-	101,900	0.00233	0.00000
	Totals	4,769,349	761,115	512,515	5,017,949		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2023-2024

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
UNIFIED SCHOOL DISTRICTS							
San Marcos Unified	482960	17,718	-	2,074	15,644	0.01482	0.01440
	482961	64,078	-	405	63,673	0.00361	0.00336
	482962	1,510	-	703	807	0.00000	0.00412
	482964	106,620	-	535	106,085	0.01722	0.01896
	482966	83,755	-	1,485	82,270	0.01527	0.01183
	Totals	273,681	-	5,202	268,479		
Vista Unified	483856	3,416	-	-	3,416	0.00000	0.00000
	483857	1,144	-	-	1,144	0.00000	0.00000
	483860	6,905	-	6,905	-	0.00000	0.02519
	483861	15,245	-	1,575	13,670	0.00848	0.00921
	483862	43,620	-	5,145	38,475	0.00518	0.00354
	483863	38,700	-	1,335	37,365	0.02262	0.03770
	483866	138,270	-	-	138,270	0.02385	0.02751
	Totals	247,300	-	14,960	232,340		
TOTAL UNIFIED		\$ 6,205,131	\$ 786,565	\$ 576,876	\$ 6,414,820		
TOTAL K-12		\$ 8,986,306	\$ 1,373,171	\$ 744,413	\$ 9,615,064		

Sources: 2023-2024 San Diego County Auditor and Controller Future Requirements Report

County of San Diego, California Auditor and Controller - Property Valuations, Tax Rates, Useful Information for Taxpayers Fiscal Year Ending June 30, 2024

TABLE XIII ASSESSED VALUATION 2023-2024

(in thousands)

DISTRICTS	(1)		(2)		(3)		(4)		(5)		(6)		(7)	
	SECURED				Total Secured Gross AV (less HOE)	UNSECURED				Total Secured & Unsecured Gross AV				
	LOCAL		STATE	LOCAL		STATE								
	HOE ¹	Gross AV	Gross AV	HOE ¹		Gross AV	Gross AV							
ELEMENTARY SCHOOL DISTRICTS														
Alpine Union Elementary	\$	24,108	\$	3,477,584	\$	-	\$	3,477,584	\$	-	\$	38,343	\$	3,515,927
Cajon Valley Union Elementary		139,879		21,923,209		-		21,923,209		-		568,954		22,492,164
Cardiff Elementary		16,538		4,232,921		-		4,232,921		-		22,704		4,255,625
Chula Vista Elementary		264,415		43,031,264		85		43,031,349		333		726,904		43,758,253
Dehesa Elementary		3,087		473,717		-		473,717		-		671		474,388
Del Mar Union Elementary		66,444		23,534,661		-		23,534,661		-		240,438		23,775,100
Encinitas Union Elementary		109,964		25,098,553		-		25,098,553		-		244,240		25,342,793
Escondido Union Elementary		157,339		25,043,871		293,721		25,337,592		-		609,924		25,947,515
Fallbrook Union Elementary		50,410		7,567,553		-		7,567,553		-		60,329		7,627,882
Jamul-Dulzura Union Elementary		11,984		1,722,381		54		1,722,435		-		14,902		1,737,337
Julian Union Elementary		4,620		1,014,360		-		1,014,360		-		5,829		1,020,189
La Mesa-Spring Valley Elementary		141,751		19,088,925		1		19,088,925		-		252,962		19,341,887
Lakeside Union Elementary		46,379		5,183,142		-		5,183,142		-		186,605		5,369,747
Lemon Grove Elementary		32,088		4,042,430		311		4,042,741		-		133,894		4,176,634
National Elementary		26,221		4,879,574		3,238		4,882,812		154		269,104		5,151,916
Rancho Santa Fe Elementary		8,288		8,483,408		-		8,483,408		-		27,673		8,511,082
San Pasqual Union Elementary		4,662		809,565		159		809,724		-		12,974		822,698
San Ysidro Elementary		21,195		8,153,613		567,271		8,720,884		-		1,065,644		9,786,528
Santee Elementary		74,317		9,127,408		-		9,127,408		-		229,354		9,356,762
Solana Beach Elementary		63,984		24,081,679		-		24,081,679		-		244,671		24,326,350
South Bay Union Elementary		48,965		6,415,542		138		6,415,680		-		116,585		6,532,265
Spencer Valley Elementary		595		116,048		-		116,048		-		1,023		117,071
Vallecitos Elementary		2,751		442,200		-		442,200		-		12,402		454,602
TOTAL ELEMENTARY	\$	1,319,984	\$	247,943,608	\$	864,978	\$	248,808,587	\$	487	\$	5,086,128	\$	253,894,715
HIGH SCHOOL DISTRICTS														
Escondido Union High	\$	162,001	\$	25,853,435	\$	293,881	\$	26,147,316	\$	622,898	\$	623,116	\$	26,770,432
Fallbrook Union High		53,161		\$8,009,753		\$0		8,009,753		72,732		79,778		8,089,531
Grossmont Union High		473,593		\$65,038,797		\$365		65,039,162		1,425,684		1,550,590		66,589,752
Julian Union High		5,215		1,130,408		-		1,130,408		6,852		6,862		1,137,269
San Dieguito Union High		265,219		85,431,223		-		85,431,223		779,726		779,754		86,210,976
Sweetwater Union High		360,796		62,479,993		570,733		63,050,725		2,178,236		2,207,590		65,258,315
TOTAL HIGH SCHOOL	\$	1,319,984	\$	247,943,608	\$	864,978	\$	248,808,587	\$	5,086,128	\$	5,247,689	\$	254,056,276
UNIFIED SCHOOL DISTRICTS														
Bonsall Unified	\$	25,472	\$	4,891,798	\$	46,600	\$	4,938,398	\$	32,962	\$	32,980	\$	4,971,379
Borrego Springs Unified		\$3,856		\$687,334		\$0		\$687,334		\$88,128		\$91,034		\$778,368
Carlsbad Unified		104,278		29,601,659		628,773		30,230,432		1,565,321		2,330,339		32,560,771
Coronado Unified		18,599		11,864,073		-		11,864,073		177,329		177,156		12,041,228
Mountain Empire Unified		12,311		1,532,037		1,584		1,533,621		252,134		252,210		1,785,831
Oceanside Unified		116,114		21,744,056		-		21,744,056		605,698		616,221		22,360,277
Poway Unified		293,306		55,756,324		1,108		55,757,431		2,009,340		2,009,336		57,766,767
Ramona Unified		44,239		5,963,315		-		5,963,315		120,708		136,271		6,099,587
San Diego Unified		972,409		243,375,851		9,009		243,384,860		10,870,598		11,258,298		254,643,158
San Marcos Unified		139,524		26,135,145		-		26,135,145		779,212		779,212		26,914,357
Valley Center-Pauma Unified		31,478		5,506,622		1,032		5,507,655		230,906		233,814		5,741,468
Vista Unified		162,843		23,640,882		46		23,640,927		694,800		694,826		24,335,753
Warner Unified		3,058		331,380		-		331,380		6,166		7,872		339,252
TOTAL UNIFIED	\$	1,927,485	\$	431,030,475	\$	688,151	\$	431,718,627	\$	17,433,301	\$	18,619,571	\$	450,338,198
TOTAL K-12	\$	4,567,452	\$	926,917,692	\$	2,418,108	\$	929,335,800	\$	22,519,915	\$	28,953,389	\$	958,289,189

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2023-2024.

¹ HOE (Home Owners Exemptions) amount included for information only.

TABLE XIV
ASSESSED VALUATION ADJUSTMENT DUE TO
COMMUNITY REDEVELOPMENT AGENCIES
2023-2024

(in thousands)

	(1)	(2)	(3)
DISTRICTS	Total Secured Adjustment	Total Unsecured Adjustment	Net CRA Adjustment
ELEMENTARY SCHOOL DISTRICTS			
Alpine Union Elementary	\$ -	\$ -	\$ -
Cajon Valley Union Elementary	2,584,909	263,357	2,848,266
Cardiff Elementary	-	-	-
Chula Vista Elementary	2,226,049	173,750	2,399,799
Dehesa Elementary	-	-	-
Del Mar Union Elementary	-	-	-
Encinitas Union Elementary	-	-	-
Escondido Union Elementary	4,105,001	302,892	4,407,893
Fallbrook Union Elementary	-	-	-
Jamul-Dulzura Union Elementary	-	-	-
Julian Union Elementary	-	-	-
La Mesa-Spring Valley Elementary	549,595	31,405	581,000
Lakeside Union Elementary	238,825	76,323	315,148
Lemon Grove Elementary	707,066	104,959	812,025
National Elementary	2,758,603	171,275	2,929,878
Rancho Santa Fe Elementary	-	-	-
San Pasqual Union Elementary	-	-	-
San Ysidro Elementary	732,734	34,201	766,935
Santee Elementary	2,042,521	143,535	2,186,056
Solana Beach Elementary	263,083	256	263,339
South Bay Union Elementary	2,358,054	66,464	2,424,518
Spencer Valley Elementary	-	-	-
Vallecitos Elementary	-	-	-
TOTAL ELEMENTARY	\$ 18,566,440	\$ 1,368,417	\$ 19,934,857
HIGH SCHOOL DISTRICTS			
Escondido Union High	\$ 4,105,001	\$ 302,892	\$ 4,407,893
Fallbrook Union High	-	-	-
Grossmont Union High	6,122,918	619,580	6,742,498
Julian Union High	-	-	-
San Dieguito Union High	263,083	256	263,339
Sweetwater Union High	8,075,442	445,693	8,521,135
TOTAL HIGH SCHOOL	\$ 18,566,444	\$ 1,368,421	\$ 19,934,865
UNIFIED SCHOOL DISTRICTS			
Bonsall Unified	\$ -	\$ -	\$ -
Borrego Springs Unified	-	-	-
Carlsbad Unified	1,831,268	32,540	1,863,808
Coronado Unified	3,542,549	44,998	3,587,547
Mountain Empire Unified	-	-	-
Oceanside Unified	2,153,657	33,485	2,187,142
Poway Unified	5,853,415	512,559	6,365,974
Ramona Unified	-	-	-
San Diego Unified	35,837,332	938,728	36,776,060
San Marcos Unified	12,411,639	591,390	13,003,029
Valley Center-Pauma Unified	-	-	-
Vista Unified	2,829,367	305,621	3,134,988
Warner Unified	-	-	-
TOTAL UNIFIED	64,459,227	2,459,321	66,918,548
TOTAL K-12	\$ 101,592,111	\$ 5,196,159	\$ 106,788,270

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2023-2024.

TABLE XV

ASSESSED VALUATION, PERCENTAGE CHANGE

2015-2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DISTRICTS	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	AVG
ELEMENTARY SCHOOL DISTRICTS										
Alpine Union Elementary	3.80	4.03	4.19	5.13	4.59	4.76	4.72	7.56	4.77	4.84
Cajon Valley Union Elementary	5.14	4.97	6.16	5.39	4.85	4.94	3.64	7.98	6.23	5.48
Cardiff Elementary	7.67	6.40	6.73	6.04	5.44	5.48	5.56	8.76	6.13	6.47
Chula Vista Elementary	5.89	5.34	6.03	5.40	5.80	5.75	3.62	8.02	6.36	5.80
Dehesa Elementary	5.58	3.03	4.76	5.15	4.78	5.00	6.93	3.54	10.33	5.46
Del Mar Union Elementary	6.63	7.60	6.98	6.97	5.16	3.58	2.56	6.53	5.37	5.71
Encinitas Union Elementary	6.37	5.13	5.68	5.99	4.38	4.89	4.29	7.86	5.67	5.58
Escondido Union Elementary	4.84	5.64	7.09	6.00	5.54	5.87	3.75	7.29	8.34	6.04
Fallbrook Union Elementary	4.76	2.34	5.12	6.18	6.83	5.52	3.97	8.29	6.45	5.50
Jamul-Dulzura Union Elementary	5.76	3.08	4.12	4.89	5.22	4.18	4.11	6.01	7.52	4.99
Julian Union Elementary	2.91	3.00	3.43	4.65	5.58	2.65	4.99	8.30	7.92	4.82
La Mesa-Spring Valley Elementary	6.16	5.99	5.92	6.26	6.42	4.68	4.15	9.37	6.78	6.19
Lakeside Union Elementary	6.53	5.07	6.13	5.79	4.72	4.63	5.15	9.46	7.02	6.06
Lemon Grove Elementary	5.61	5.32	7.16	6.72	5.14	5.32	5.54	10.02	7.79	6.51
National Elementary	2.42	3.73	9.01	5.35	6.88	6.80	3.52	5.63	7.37	5.63
Rancho Santa Fe Elementary	4.03	3.05	3.39	4.10	3.96	3.75	3.13	8.14	7.35	4.55
San Pasqual Union Elementary	4.48	5.65	5.55	4.57	4.39	4.26	2.29	7.02	4.17	4.71
San Ysidro Elementary	2.91	8.77	8.96	3.89	7.33	6.92	7.97	20.99	12.67	8.93
Santee Elementary	4.56	4.30	7.97	6.62	7.61	7.03	3.97	7.93	6.92	6.32
Solana Beach Elementary	4.94	4.22	5.62	6.16	5.34	6.82	4.74	8.01	6.90	5.86
South Bay Union Elementary	7.70	8.70	5.34	10.14	6.96	5.15	4.15	7.38	6.67	6.91
Spencer Valley Elementary	5.48	3.65	3.56	4.72	5.33	4.00	3.60	7.66	7.35	5.04
Vallecitos Elementary	4.16	3.72	5.04	3.63	6.02	3.33	3.67	6.95	7.93	4.94
HIGH SCHOOL DISTRICTS										
Escondido Union High	4.82	5.64	7.03	5.95	5.50	5.81	3.70	7.28	8.20	5.99
Fallbrook Union High	4.39	2.42	5.11	6.03	6.78	5.40	3.95	8.22	6.63	5.44
Grossmont Union High	5.42	5.08	6.21	5.89	5.68	5.12	4.16	8.51	6.83	5.88
Julian Union High	3.17	3.06	3.44	4.65	5.55	2.79	4.85	8.24	7.86	4.85
San Dieguito Union High	5.85	5.40	5.84	6.12	4.87	(0.00)	9.02	7.60	6.12	5.65
Sweetwater Union High	5.41	5.95	6.56	5.67	6.19	5.92	4.21	9.44	7.42	6.31
UNIFIED SCHOOL DISTRICTS										
Bonsall Unified	5.93	4.81	4.69	4.66	3.46	4.66	4.23	9.12	7.19	5.42
Borrego Springs Unified	(18.35)	1.99	1.56	4.24	16.39	1.25	1.20	4.95	4.09	1.92
Carlsbad Unified	5.23	8.81	5.55	7.61	6.97	6.57	1.64	8.51	8.60	6.61
Coronado Unified	5.91	5.08	6.31	5.47	5.11	4.66	3.16	8.33	7.30	5.70
Mountain Empire Unified	2.54	2.73	4.30	27.12	4.67	3.47	3.87	1.00	6.23	6.21
Oceanside Unified	4.63	6.81	7.51	6.65	6.08	6.03	4.34	8.09	6.61	6.31
Poway Unified	5.69	4.41	5.09	5.15	4.27	4.38	3.25	7.16	7.02	5.16
Ramona Unified	4.27	4.74	5.67	5.27	4.21	5.04	4.01	7.05	5.90	5.13
San Diego Unified	6.06	5.76	6.40	6.14	6.22	4.76	3.77	8.80	7.51	6.16
San Marcos Unified	5.26	5.13	6.01	6.34	5.85	4.30	3.33	7.70	6.53	5.61
Valley Center-Pauma Unified	4.51	4.23	4.34	5.33	4.89	4.69	3.94	13.05	9.55	6.06
Vista Unified	5.38	5.69	6.23	5.79	5.51	5.59	4.47	8.39	7.99	6.12
Warner Unified	2.10	2.78	3.76	6.26	2.18	4.62	2.94	7.19	5.76	4.18

Source: County of San Diego Auditor and Controller Report PSVV-635A, Combined Valuations 2023-2024

**TABLE XVI
ASSESSED VALUATION PER UNIT ATTENDANCE
2018-2023**

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	1,753,885	1,821,694	2,127,859	2,224,584	2,431,385	2,542,669
Cajon Valley Union Elementary	1,080,902	1,151,702	1,412,425	1,458,745	1,508,282	1,555,570
Cardiff Elementary	4,719,046	5,377,119	5,989,885	6,322,986	6,681,015	6,961,598
Chula Vista Elementary	1,470,893	1,550,274	1,811,866	1,875,884	1,979,049	2,069,614
Dehesa Elementary	2,728,623	2,773,430	4,076,660	4,358,989	5,326,576	2,236,834
Del Mar Union Elementary	4,578,764	4,968,433	5,664,959	5,804,490	6,296,855	6,789,762
Encinitas Union Elementary	3,857,447	4,006,823	4,758,493	4,930,212	5,523,163	6,031,959
Escondido Union Elementary	1,318,727	1,427,790	1,769,639	1,773,742	1,869,289	2,002,604
Fallbrook Union Elementary	1,165,010	1,190,953	1,533,784	1,498,503	1,559,193	1,586,811
Jamul-Dulzura Union Elementary	2,422,625	2,575,023	3,268,591	3,402,865	3,489,794	3,095,367
Julian Union Elementary	2,867,912	3,139,675	3,897,358	3,657,320	3,714,805	4,128,148
La Mesa-Spring Valley Elementary	1,243,540	1,354,054	1,628,400	1,692,122	1,851,976	1,949,109
Lakeside Union Elementary	817,120	866,828	1,020,531	1,068,851	1,197,793	1,262,481
Lemon Grove Elementary	887,653	976,984	1,179,820	1,241,476	1,340,122	1,469,725
National Elementary	772,366	852,525	1,133,439	1,171,132	1,279,547	1,363,117
Rancho Santa Fe Elementary	11,628,582	12,700,176	12,694,125	13,091,905	14,709,077	16,702,478
San Pasqual Union Elementary	1,165,170	1,281,395	1,544,600	1,579,984	1,706,499	1,627,397
San Ysidro Elementary	1,331,602	1,479,618	1,740,305	1,867,580	2,245,097	2,524,793
Santee Elementary	1,027,216	1,109,796	1,359,517	1,388,642	1,529,470	1,627,317
Solana Beach Elementary	6,432,930	6,539,417	7,505,502	7,787,269	8,777,470	9,284,795
South Bay Union Elementary	978,960	1,117,086	1,438,009	1,497,251	1,681,316	1,674,154
Spencer Valley Elementary	2,301,075	2,160,282	3,473,409	3,598,399	2,701,938	2,588,917
Vallecitos Elementary	1,754,815	1,975,104	2,424,859	2,513,816	2,412,206	2,635,376
AVERAGE ELEMENTARY	\$ 2,534,994	\$ 2,712,878	\$ 3,193,654	\$ 3,295,946	\$ 3,557,040	\$ 3,639,591
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 2,867,713	\$ 3,066,923	\$ 3,508,176	\$ 3,516,266	\$ 3,865,209	\$ 4,336,127
Fallbrook Union High	2,965,913	3,157,707	3,582,488	3,711,254	3,987,454	4,268,544
Grossmont Union High	3,189,871	3,360,156	3,641,278	3,756,015	4,133,579	4,465,077
Julian Union High	8,568,818	8,968,989	10,682,113	11,182,996	11,393,926	10,439,409
San Dieguito Union High	5,235,086	5,460,093	6,068,083	6,280,366	6,798,572	7,329,581
Sweetwater Union High	1,278,035	1,383,216	1,632,311	1,693,996	1,810,978	2,034,707
AVERAGE HIGH SCHOOL	\$ 4,017,573	\$ 4,232,847	\$ 4,852,408	\$ 5,023,482	\$ 5,331,620	\$ 5,478,908
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 1,615,090	\$ 1,706,287	\$ 2,078,494	\$ 2,160,373	\$ 2,394,497	\$ 2,451,044
Borrego Springs Unified	1,604,629	1,972,105	2,303,808	2,319,976	2,269,320	2,389,611
Carlsbad Unified	2,180,346	2,316,453	2,657,985	2,690,078	2,913,557	3,183,272
Coronado Unified	3,102,387	3,250,687	3,872,844	3,986,601	4,243,881	4,629,942
Mountain Empire Unified	910,623	960,776	1,067,945	1,095,493	1,029,705	1,062,249
Oceanside Unified	989,169	1,076,706	1,272,163	1,323,686	1,452,526	1,594,521
Poway Unified	1,271,757	1,321,820	1,472,107	1,514,619	1,636,938	1,740,701
Ramona Unified	913,834	959,636	1,121,153	1,162,413	1,242,233	1,297,826
San Diego Unified	1,922,159	2,054,580	2,457,610	2,537,775	2,741,510	2,910,565
San Marcos Unified	1,021,679	1,084,874	1,256,358	1,294,883	1,393,759	1,482,883
Valley Center-Pauma Unified	1,073,857	1,140,442	1,327,500	1,372,757	1,556,514	1,707,657
Vista Unified	903,737	969,686	1,154,051	1,201,957	1,305,244	1,408,796
Warner Unified	1,508,351	1,466,730	1,667,170	1,716,259	1,894,540	1,898,659
AVERAGE UNIFIED	\$ 1,462,894	\$ 1,560,060	\$ 1,823,784	\$ 1,875,144	\$ 2,005,710	\$ 2,135,210
AVERAGE K-12	\$ 2,414,950	\$ 2,573,192	\$ 3,006,611	\$ 3,102,965	\$ 3,330,378	\$ 3,436,709

Source: For Col (6): Annual Report of Financial Transactions 2023 Table XIII Assessed Valuation Total Secured & Unsecured Gross AV Col (7) divided by P-2 ADA

TABLE XVII CERTIFICATED SALARY PROFILES 2023-2024

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	Average Salary	Lowest Salary	Highest Entry Level Step	Maximum Salary	Salary at Step 10 Bachelor +60 Units	No. of Days Service Required
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 86,062	\$ 57,405	30	\$ 118,096	\$ 81,948	185
Cajon Valley Union Elementary	93,304	56,085	11	130,672	95,993	186
Cardiff Elementary	106,361	63,052	6	130,442	95,284	185
Chula Vista Elementary	98,452	60,335	29	121,248	91,027	185
Dehesa Elementary	88,680	52,070	11	113,960	83,367	185
Del Mar Union Elementary	110,969	65,954	40	128,734	103,072	185
Encinitas Union Elementary	102,573	51,089	9	134,875	90,938	185
Escondido Union Elementary	94,939	51,126	11	122,069	91,775	187
Fallbrook Union Elementary	95,527	52,397	10	128,441	96,352	183
Jamul-Dulzura Union Elementary	65,534	48,082	25	101,956	71,605	185
Julian Union Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Lakeside Union Elementary	100,744	67,324	25	125,159	90,586	186
La Mesa-Spring Valley Elementary	97,046	58,750	16	131,095	87,416	184
Lemon Grove Elementary	96,938	66,110	13	126,727	91,460	185
National Elementary	107,933	59,848	26	128,522	89,001	185
Rancho Santa Fe Elementary	95,198	62,700	9	134,025	94,925	184
San Pasqual Union Elementary	81,573	58,390	10	116,474	80,445	185
San Ysidro Elementary	99,661	59,789	22	118,244	89,508	186
Santee Elementary	93,253	60,248	28	122,306	87,971	185
Solana Beach Elementary	112,962	62,781	26	135,950	100,651	185
South Bay Union Elementary	106,299	63,407	6	122,860	91,310	185
Spencer Valley Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Vallecitos Elementary	77,395	49,837	25	106,880	73,518	184
AVERAGE ELEMENTARY	\$ 95,781	\$ 58,418	18	\$ 123,749	\$ 89,436	185
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 100,681	\$ 61,460	11	\$ 131,912	\$ 93,356	186
Fallbrook Union High	104,229	57,387	25	129,919	102,289	185
Grossmont Union High	102,076	60,339	25	126,286	94,824	185
Julian Union High	72,615	44,502	25	92,992	71,174	185
San Dieguito Union High	121,663	70,160	3	143,638	112,944	186
Sweetwater Union High	103,439	53,893	26	120,949	92,391	184
AVERAGE HIGH SCHOOL	\$ 100,784	\$ 57,957	19	\$ 124,283	\$ 94,496	185
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 89,009	\$ 59,962	30	\$ 117,665	\$ 84,976	184
Borrego Springs Unified	78,912	53,805	25	107,743	84,859	186
Carlsbad Unified	100,424	56,663	11	128,740	94,911	185
Coronado Unified	89,786	51,897	21	116,248	84,202	186
Mountain Empire Unified	77,265	54,199	20	107,090	69,205	183
Oceanside Unified	95,344	52,790	11	117,800	89,368	185
Poway Unified	97,966	58,959	10	127,725	83,407	186
Ramona Unified	86,980	52,446	30	118,587	89,913	185
San Diego Unified	104,898	58,609	17	124,050	89,057	184
San Marcos Unified	99,077	55,583	11	123,528	97,717	184
Valley Center-Pauma Unified	99,609	54,677	8	122,744	102,792	184
Vista Unified	95,692	57,722	11	120,983	91,745	186
Warner Unified	N/A	N/A	N/A	N/A	N/A	N/A
AVERAGE UNIFIED	\$ 92,914	\$ 55,609	17	\$ 119,409	\$ 88,513	185

Source: Report of 2023-2024 Teacher Salary And Benefit Data (Form J-90)

N/A: Not Reported - District did not submit current year J90

TABLE XVIII **ACTUAL REVENUES AND EXPENDITURES** **COUNTY SCHOOL SERVICE FUND 2023-2024**

REVENUES

(1)	LCFF SOURCES	\$151,752,158
(2)	FEDERAL REVENUE	\$43,948,023
(3)	OTHER STATE REVENUE	\$106,761,751
(4)	OTHER LOCAL REVENUE	\$90,400,738
(5)	TRANSFERS IN/SOURCES/CONTRIBUTIONS	\$6,546,762
(6)	TOTAL REVENUES	\$399,409,433

EXPENDITURES

(7)	CERTIFICATED SALARIES	\$68,201,554
(8)	CLASSIFIED SALARIES	\$73,232,343
(9)	EMPLOYEE BENEFITS	\$62,624,312
(10)	BOOKS & SUPPLIES	\$5,812,398
(11)	SERVICES AND OTHER OPERATING EXPENSES	\$115,664,374
(12)	CAPITAL OUTLAY	\$8,431,065
(13)	OTHER OUTGO	\$33,012,984
(14)	TRANSFERS OUT/USES	\$19,403,558
(15)	TOTAL EXPENDITURES	\$386,382,588

FUND BALANCE

(16)	BEGINNING BALANCE	\$193,360,999
(17)	NET CHANGE IN FUND BALANCE	\$13,026,845
(18)	FUND BALANCE	\$206,387,843

TOTAL COST BY PROGRAM

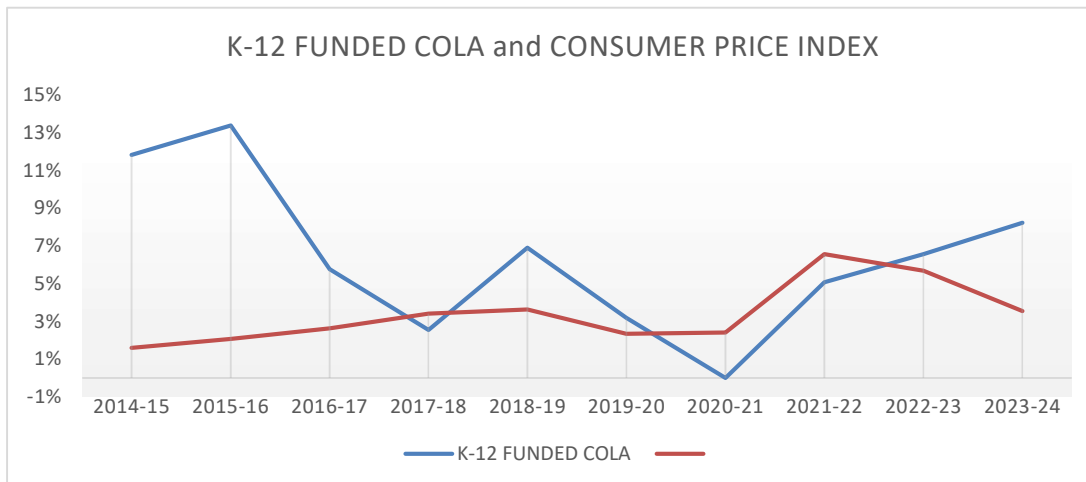
(19)	PRE-KINDERGARTEN	\$13,901
(20)	REGULAR EDUCATION K-12	\$289,936
(21)	COMMUNITY SCHOOLS	\$28,529,467
(22)	JUVENILE COURTS	\$13,876,920
(23)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	\$0
(24)	SPECIAL EDUCATION	\$57,944,887
(25)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	\$12,121,998
(26)	COUNTY SERVICES TO DISTRICTS	\$212,800,654
(27)	VOCATIONAL EDUCATION	\$3,389,900
(28)	AUXILIARY PROGRAMS	\$4,611,323
(29)	OTHER OUTGO	\$52,803,603
	TOTAL EXPENDITURES AND OTHER USES	\$386,382,588

Source: 2023-2024 Unaudited Actuals Financial Reports, SACS Report (Form 01 and PCR)

TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2023-2024

YEAR	STATUTORY COLA	K-12 FUNDED COLA	K-12 DEFICIT	CONSUMER PRICE INDEX ¹
2003-04	1.86%	-1.20%	3.0%	1.88%
2004-05	2.41%	2.41%	2.143%	3.30%
2005-06	4.23%	4.23%	0.892%	4.22%
2006-07	5.92%	5.92%	0.000%	3.38%
2007-08	4.53%	4.53%	0.0%	3.45%
2008-09	5.66%	-2.67%	7.8%	1.32%
2009-10	4.25%	-7.64%	18.355%	0.70%
2010-11	-0.39%	0.00%	17.963%	1.80%
2011-12	2.24%	0.00%	19.754%	2.39%
2012-13	3.24%	0.00%	22.272%	2.15%
Local Control Funding Formula				
2013-14	1.565%	5.49%	N/A	1.50%
2014-15	0.850%	11.81%	N/A	1.60%
2015-16	1.02%	13.37%	N/A	2.07%
2016-17	0.00%	5.77%	N/A	2.63%
2017-18	1.56%	2.54%	N/A	3.40%
2018-19	2.71%	6.91%	N/A	3.64%
2019-20	3.26%	3.19%	N/A	2.34%
2020-21	2.31%	0.00%	N/A	2.40%
2021-22	1.70%	5.07%	N/A	6.56%
2022-23	6.56%	6.56%	N/A	5.69%
2023-24	8.22%	8.22%	N/A	3.55%

COMPOUNDED INCREASES FROM 2003-04 TO 2023-24	103.48%	80.29%
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Source: School Services of CA Enacted Budget Dashboard

Note: LCFF Implementation 2013–14

TABLE XX FINANCIAL ELECTIONS HISTORY

San Diego County School Districts

DISTRICTS	Date	VOTE		Pass or Fail	Bond Issue	Other Purpose
		Yes	No			
2019-20						
Cajon Valley Union	03/03/20	16,598	19,552	F ²	\$220,000,000	
Chula Vista Elementary	03/03/20	36,363	29,247	P ²	\$300,000,000	
Escondido Union	03/03/20	21,723	18,707	F ²	\$205,000,000	
Lakeside Union Elementary	03/03/20	5,161	7,256	F ²	\$33,000,000	
Poway Unified	03/03/20	32,836	32,375	F ²	\$448,000,000	
San Ysidro (Measure T)	03/03/20	3,555	1,517	P ²	\$52,985,000	
San Ysidro (Measure U)	03/03/20	3,492	1,576	P ²	\$55,500,000	
2020-21						
Cajon Valley Union	11/03/20	36,822	32,295	F ²	\$125,000,000	
Dehesa School District	11/03/20	492	814	F ²	\$3,100,000	
La Mesa Spring Valley	11/03/20	42,311	24,497	P ²	\$136,000,000	
Oceanside Unified	11/03/20	34,514	21,898	P ²	\$160,000,000	
2021-22						
None						
2022-23						
Lemon Grove Elementary	11/08/22	5,983	2,640	F ²	\$27,000,000	
San Diego Unified	11/08/22	199,223	105,712	F ²	\$3,200,000,000	
2023-24						
Mountain Empire Unified	03/05/24	1,533	1,616	F ²	\$20,000,000	
2024-25						
Alpine Union Elementary	11/05/24	4,127	6,356	F ²	\$6,300,000	
Bonsall Unified	11/05/24	5,119	5,536	F ²	\$59,000,000	
Cajon Valley Union	11/05/24	31,992	29,182	F ²	\$280,000,000	
Chula Vista Elementary	11/05/24	76,517	47,459	P ²	\$360,000,000	
Dehesa School District	11/05/24	510	774	F ²	\$3,300,000	
Encinitas Union Elementary	11/05/24	24,167	18,347	P ²	\$158,300,000	
Fallbrook Union High	11/05/24	10,761	10,870	F ²	\$56,000,000	
Lemon Grove Elementary	11/05/24	8,445	5,058	P ²	\$30,000,000	
Lemon Grove Elementary	11/05/24	8,743	4,814	P ²	\$30,000,000	
Ramona Unified	11/05/24	8,460	10,139	F ²	\$66,000,000	
San Diego Community College	11/05/24	256,983	166,782	P ²	\$3,500,000,000	
San Marcos Unified	11/05/24	32,919	24,064	P ²	\$324,000,000	
San Ysidro (Measure K)	11/05/24	3,554	2,007	P ²	\$68,500,000	
San Ysidro (Measure L)	11/05/24	3,537	2,045	P ²	\$66,500,000	
San Ysidro (Measure M)	11/05/24	4,977	1,408	P ²	\$12,900,000	
Santee Elementary	11/05/24	15,580	14,167	F ²	\$30,620,000	
South Bay Union (Measure P)	11/05/24	16,034	8,259	P ²	\$67,000,000	
South Bay Union (Measure Q)	11/05/24	16,253	7,906	P ²	\$58,000,000	
Southwestern Community College	11/05/24	108,970	75,636	P ²	\$800,000,000	
Sweetwater Union High	11/05/24	107,629	68,400	P ²	\$647,000,000	
Valley Center-Pauma Unified	11/05/24	6,422	7,243	F ²	\$84,600,000	
Warner Unified	11/05/24	716	414	P ²	\$3,800,000	