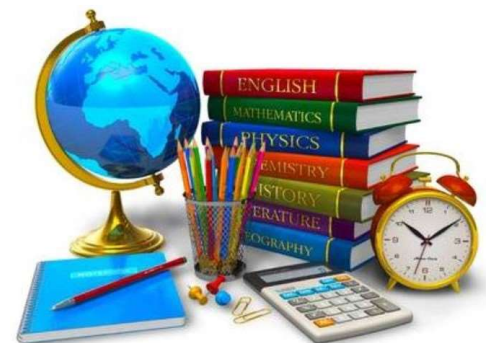


Annual Report of Financial Transactions 2024-25

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



Business Services Division
District Financial Services

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FOREWORD

This report represents the 64th Annual Report of Financial Transactions for San Diego County school districts and the San Diego County Office of Education. Its purpose is to present comprehensive financial data to support district-level fiscal planning, analysis, and public accountability.

The report includes unaudited actuals financial data for fiscal year 2024–2025 and budgetary data for fiscal year 2025–2026. Select tables also present historical data to provide additional context and support trend analysis. Information presented in this report was compiled from various state and county reporting sources, with individual sources referenced within each table.

As reported by the California Basic Educational Data System (CBEDS) in 2025, total TK/K-12 enrollment for San Diego County school districts and the County Office of Education was 388,497 students. The countywide 2024–2025 P-2 TK/K-12 Average Daily Attendance (ADA) totaled 360,856.91, exclusive of School District of Choice attendance, County Community and County Special Education ADA. Charter school data has been excluded from this report. Total TK/K–12 General Fund expenditures for fiscal year 2024–2025 amounted to approximately \$7.5 billion, representing an average expenditure of \$20,797 per ADA.

This report was prepared under the direction of Brent Watson, Executive Director of Business Services Division. Inquiries regarding the report or its contents may be directed to District Financial Services, Financial Accounting and Reporting at finrep@sdcoe.net.

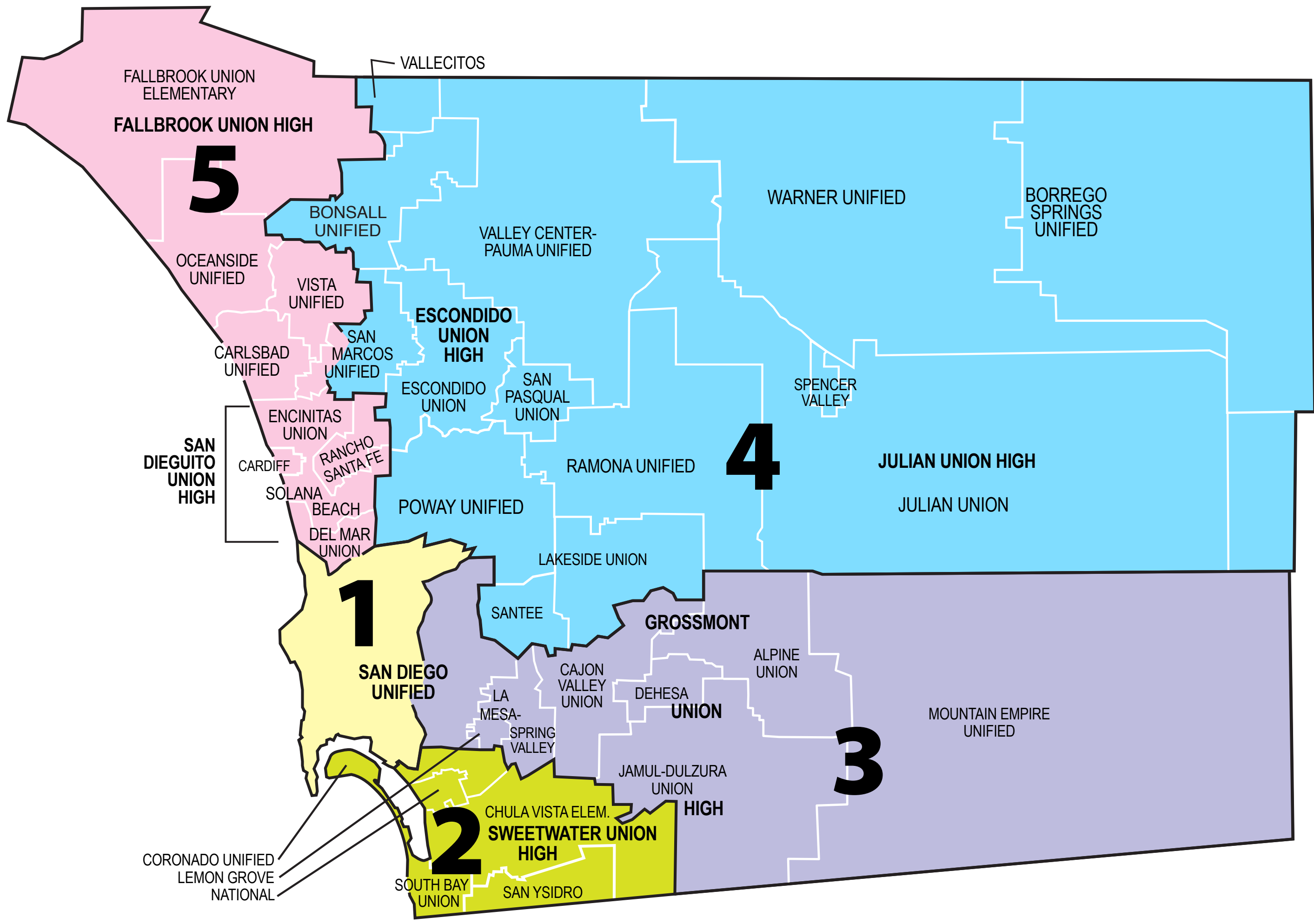


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**TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2024-2025**

	(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	653.83	387.25	290.89	0.00	1,331.97
Cajon Valley Union Elementary	6,716.87	4,919.48	3,300.50	0.00	14,936.85
Cardiff Elementary	322.11	274.71	0.00	0.00	596.82
Chula Vista Elementary	11,957.52	9,194.64	0.00	0.00	21,152.16
Dehesa Elementary	199.58	140.05	38.53	0.00	378.16
Del Mar Union Elementary	1,713.38	1,647.17	0.00	0.00	3,360.55
Encinitas Union Elementary	2,161.23	1,909.39	0.00	0.00	4,070.62
Escondido Union Elementary	5,886.81	4,154.36	2,693.90	0.00	12,735.07
Fallbrook Union Elementary	2,272.99	1,536.40	920.19	0.00	4,729.58
Jamul-Dulzura Union Elementary	234.21	178.34	143.44	0.00	555.99
Julian Union Elementary	123.18	93.13	69.29	0.00	285.60
La Mesa-Spring Valley Elementary	4,619.82	3,106.14	2,039.40	0.00	9,765.36
Lakeside Union Elementary	1,930.40	1,375.94	911.31	0.00	4,217.65
Lemon Grove Elementary	1,290.02	955.86	575.14	0.00	2,821.02
National Elementary	2,058.18	1,633.57	0.00	0.00	3,691.75
Rancho Santa Fe Elementary	180.42	174.99	122.91	0.00	478.32
San Pasqual Union Elementary	246.72	181.16	99.50	0.00	527.38
San Ysidro Elementary	1,692.60	1,341.53	822.07	0.00	3,856.20
Santee Elementary	2,597.37	1,816.68	1,286.18	0.00	5,700.23
Solana Beach Elementary	1,383.92	1,127.41	0.00	0.00	2,511.33
South Bay Union Elementary	1,894.24	1,445.26	0.00	0.00	3,339.50
Spencer Valley Elementary	19.45	14.61	5.68	0.00	39.74
Vallecitos Elementary	71.46	69.34	44.47	0.00	185.27
TOTAL ELEMENTARY	50,226.31	37,677.41	13,363.40	0.00	101,267.12

TABLE I (Continued)
P-2 AVERAGE DAILY ATTENDANCE
2024-2025

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades TK/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	5,791.31	5,791.31
Fallbrook Union High	0.00	0.00	0.00	1,838.07	1,838.07
Grossmont Union High	0.00	0.00	0.00	14,934.27	14,934.27
Julian Union High	0.00	0.00	0.00	102.24	102.24
San Dieguito Union High	0.00	0.00	3,483.99	8,003.18	11,487.17
Sweetwater Union High	0.00	0.00	8,895.46	22,440.54	31,336.00
TOTAL HIGH SCHOOL	0.00	0.00	12,379.45	53,109.61	65,489.06
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	842.34	562.23	378.35	312.13	2,095.05
Borrego Springs Unified	101.30	75.45	51.59	98.47	326.81
Carlsbad Unified	2,837.77	2,246.23	1,542.96	3,458.68	10,085.64
Coronado Unified	709.64	557.99	415.61	945.69	2,628.93
Mountain Empire Unified	562.90	395.65	221.31	386.12	1,565.98
Oceanside Unified	4,403.68	2,939.76	1,996.13	4,279.84	13,619.41
Poway Unified	9,723.15	7,541.09	4,999.01	10,518.20	32,781.45
Ramona Unified	1,409.03	1,028.53	662.71	1,472.67	4,572.94
San Diego Unified	31,435.84	19,816.81	11,853.64	25,202.77	88,309.06
San Marcos Unified	5,324.16	3,998.15	2,765.10	5,677.02	17,764.43
Valley Center-Pauma Unified	997.59	718.59	505.89	1,074.35	3,296.42
Vista Unified	5,410.31	3,860.59	2,287.70	5,312.00	16,870.60
Warner Unified	59.06	39.63	29.83	55.49	184.01
TOTAL UNIFIED	63,816.77	43,780.70	27,709.83	58,793.43	194,100.73
TOTAL K-12	114,043.08	81,458.11	53,452.68	111,903.04	360,856.91

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
2015-2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
TK	0	0	0	0	0	0	0	0	12,204	13,908
Kindergarten	39,288	38,441	38,394	37,389	37,197	32,064	32,785	34,787	26,098	25,256
1st Grade	31,850	32,785	32,444	32,071	31,335	29,898	28,621	28,513	27,635	26,627
2nd Grade	32,868	31,638	32,464	32,096	31,758	29,882	29,616	28,713	28,677	27,822
3rd Grade	34,057	32,705	31,512	32,189	31,968	30,557	29,527	29,409	28,804	28,843
4th Grade	34,873	33,709	32,504	31,346	32,085	30,903	30,011	29,383	29,495	28,839
5th Grade	34,267	34,562	33,438	32,139	31,039	30,880	30,307	29,779	29,296	29,455
6th Grade	32,301	32,470	33,124	31,933	30,593	28,923	29,178	28,821	28,495	28,048
7th Grade	32,349	32,520	32,621	33,099	31,967	29,833	28,407	28,889	28,733	28,366
8th Grade	31,897	32,355	32,440	32,400	32,899	31,347	29,633	28,235	28,838	28,751
Ungraded	0	0	0	0	0	0	0	0	0	0
TOTAL K-8	303,750	301,185	298,941	294,662	290,841	274,287	268,085	266,529	268,275	265,915
9th Grade	33,095	32,672	32,946	32,826	32,909	32,905	31,798	30,177	29,219	29,622
10th Grade	33,352	33,149	32,357	32,874	32,671	32,383	32,991	31,603	30,129	29,257
11th Grade	32,187	32,435	32,524	31,547	32,062	31,592	32,049	32,301	31,023	29,714
12th Grade	33,778	33,605	33,855	34,481	33,783	33,802	33,908	33,668	34,034	32,900
Ungraded & Continuation	369	346	658	0	0	0	0	0	0	0
TOTAL 9-12	132,781	132,207	132,340	131,728	131,425	130,682	130,746	127,749	124,405	121,493
TOTAL K-12	436,531	433,392	431,281	426,390	422,266	404,969	398,831	394,278	392,680	387,408

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
2020-2024**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	2020-21	2021-22	% Change	2022-23	% Change	2023-24	% Change	2024-25	% Change
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1,532	1,539	0.46%	1,523	-1.04%	1,539	1.05%	1,441	-6.37%
Cajon Valley Union Elementary	15,776	14,799	-6.19%	15,337	3.64%	15,607	1.76%	15,992	2.47%
Cardiff Elementary	632	631	-0.16%	642	1.74%	649	1.09%	641	-1.23%
Chula Vista Elementary	22,452	22,188	-1.18%	22,226	0.17%	22,285	0.27%	22,245	-0.18%
Dehesa Elementary	124	105	-15.32%	84	-20.00%	223	165.48%	401	79.82%
Del Mar Union Elementary	3,853	3,895	1.09%	3,748	-3.77%	3,662	-2.29%	3,497	-4.51%
Encinitas Union Elementary	4,918	4,813	-2.14%	4,648	-3.43%	4,444	-4.39%	4,298	-3.29%
Escondido Union Elementary	14,197	14,360	1.15%	14,322	-0.26%	14,173	-1.04%	13,922	-1.77%
Fallbrook Union Elementary	4,756	4,921	3.47%	4,979	1.18%	5,124	2.91%	5,042	-1.60%
Jamul-Dulzura Union Elementary	526	537	2.09%	567	5.59%	611	7.76%	601	-1.64%
Julian Union Elementary	266	269	1.13%	275	2.23%	269	-2.18%	300	11.52%
La Mesa-Spring Valley Elementary	11,203	10,835	-3.28%	10,745	-0.83%	10,684	-0.57%	10,460	-2.10%
Lakeside Union Elementary	4,679	4,515	-3.51%	4,538	0.51%	4,541	0.07%	4,515	-0.57%
Lemon Grove Elementary	3,160	3,249	2.82%	3,171	-2.40%	3,122	-1.55%	3,053	-2.21%
National Elementary	4,768	4,436	-6.96%	4,344	-2.07%	4,200	-3.31%	3,967	-5.55%
Rancho Santa Fe Elementary	547	589	7.68%	574	-2.55%	543	-5.40%	505	-7.00%
San Pasqual Union Elementary	501	499	-0.40%	486	-2.61%	527	8.44%	548	3.98%
San Ysidro Elementary	4,419	4,264	-3.51%	4,260	-0.09%	4,205	-1.29%	4,144	-1.45%
Santee Elementary	6,482	6,309	-2.67%	6,151	-2.50%	6,159	0.13%	6,076	-1.35%
Solana Beach Elementary	2,720	2,820	3.68%	2,725	-3.37%	2,730	0.18%	2,620	-4.03%
South Bay Union Elementary	4,576	4,283	-6.40%	4,035	-5.79%	3,775	-6.44%	3,647	-3.39%
Spencer Valley Elementary	32	29	-9.38%	44	51.72%	47	6.82%	41	-12.77%
Vallecitos Elementary	187	178	-4.81%	188	5.62%	190	1.06%	195	2.63%
TOTAL ELEMENTARY	112,306	110,063	-2.00%	109,612	-0.41%	109,309	-0.28%	108,151	-1.06%
HIGH SCHOOL DISTRICTS									
Escondido Union High	7,118	7,166	0.67%	6,881	-3.98%	6,544	-4.90%	6,334	-3.21%
Fallbrook Union High	2,155	2,128	-1.25%	2,096	-1.50%	2,064	-1.53%	1,999	-3.15%
Grossmont Union High	16,996	17,108	0.66%	16,738	-2.16%	16,566	-1.03%	16,476	-0.54%
Julian Union High	106	96	-9.43%	100	4.17%	118	18.00%	112	-5.08%
San Diego Union High	13,001	12,704	-2.28%	12,615	-0.70%	12,364	-1.99%	12,055	-2.50%
Sweetwater Union High	37,060	36,557	-1.36%	36,109	-1.23%	35,226	-2.45%	34,282	-2.68%
TOTAL HIGH SCHOOL	76,436	75,759	-0.89%	74,539	-1.61%	72,882	-2.22%	71,258	-2.23%
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	2,073	2,117	2.12%	2,074	-2.03%	2,148	3.57%	2,210	2.89%
Borrego Springs Unified	373	355	-4.83%	358	0.85%	345	-3.63%	344	-0.29%
Carlsbad Unified	10,863	11,027	1.51%	10,981	-0.42%	10,832	-1.36%	10,708	-1.14%
Coronado Unified	2,608	2,747	5.33%	2,799	1.89%	2,739	-2.14%	2,763	0.88%
Mountain Empire Unified	1,674	1,746	4.30%	1,824	4.47%	1,871	2.58%	1,743	-6.84%
Oceanside Unified	16,373	16,261	-0.68%	15,855	-2.50%	15,297	-3.52%	14,890	-2.66%
Poway Unified	35,663	35,192	-1.32%	34,900	-0.83%	34,935	0.10%	34,405	-1.52%
Ramona Unified	5,070	5,128	1.14%	5,082	-0.90%	5,077	-0.10%	4,949	-2.52%
San Diego Unified	97,968	95,250	-2.77%	93,899	-1.42%	95,492	1.70%	95,175	-0.33%
San Marcos Unified	19,767	19,622	-0.73%	19,532	-0.46%	19,374	-0.81%	18,860	-2.65%
Valley Center-Pauma Unified	3,865	3,826	-1.01%	3,801	-0.65%	3,711	-2.37%	3,636	-2.02%
Vista Unified	19,722	19,527	-0.99%	18,818	-3.63%	18,469	-1.85%	18,112	-1.93%
Warner Unified	208	211	1.44%	204	-3.32%	199	-2.45%	204	2.51%
TOTAL UNIFIED	216,227	213,009	-1.49%	210,127	-1.35%	210,489	0.17%	207,999	-1.18%
TOTAL K-12	404,969	398,831	-1.52%	394,278	-1.14%	392,680	-0.41%	387,408	-1.34%
SDCOE	1,159	955	-17.60%	1,045	9.42%	1,064	1.82%	1,089	2.35%
GRAND TOTAL	406,128	399,786	-1.56%	395,323	-1.12%	393,744	-0.40%	388,497	-1.33%

Source: DataQuest CBEDS Enrollment Reports. Excluding Charter Schools

**TABLE IV
ETHNICITY BY DISTRICT
EXCLUDING CHARTER SCHOOLS
2024-2025**

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	1.2%	3.5%	0.5%	0.5%	33.0%	0.1%	50.7%	10.6%	1,441
Cajon Valley Union Elementary	6.2%	0.4%	9.4%	0.2%	33.0%	0.9%	42.9%	7.0%	15,992
Cardiff Elementary	0.3%	0.2%	2.0%	0.5%	14.0%	0.2%	65.2%	17.6%	641
Chula Vista Elementary	4.4%	0.1%	2.6%	9.8%	68.5%	0.3%	7.3%	7.0%	22,245
Dehesa Elementary	2.0%	1.7%	0.7%	1.5%	42.1%	0.7%	31.2%	20.0%	401
Del Mar Union Elementary	0.8%	0.1%	36.4%	1.3%	10.3%	0.1%	40.6%	10.3%	3,497
Encinitas Union Elementary	0.4%	0.1%	2.8%	0.4%	21.2%	0.0%	63.3%	11.7%	4,298
Escondido Union Elementary	0.9%	0.0%	2.1%	1.8%	77.8%	0.0%	12.0%	5.3%	13,922
Fallbrook Union Elementary	2.5%	0.1%	0.6%	0.9%	65.5%	0.3%	24.7%	5.4%	5,042
Jamul-Dulzura Union Elementary	2.0%	0.2%	1.0%	1.0%	65.7%	0.0%	25.0%	5.1%	601
Julian Union Elementary	0.3%	2.7%	0.0%	0.0%	43.0%	1.0%	38.0%	15.0%	300
La Mesa-Spring Valley Elementary	7.6%	0.1%	3.3%	2.0%	51.6%	0.4%	25.4%	9.6%	10,460
Lakeside Union Elementary	2.9%	1.0%	1.7%	0.9%	38.5%	0.4%	47.2%	7.4%	4,515
Lemon Grove Elementary	11.2%	0.6%	3.8%	1.9%	68.4%	0.8%	7.5%	5.8%	3,053
National Elementary	1.5%	0.0%	1.0%	10.0%	82.3%	0.2%	1.5%	3.5%	3,967
Rancho Santa Fe Elementary	0.6%	0.4%	8.3%	0.4%	11.9%	0.0%	68.7%	9.7%	505
San Pasqual Union Elementary	0.9%	0.5%	2.7%	0.0%	37.4%	0.0%	49.1%	9.3%	548
San Ysidro Elementary	3.1%	0.0%	0.7%	3.2%	87.5%	0.1%	1.9%	3.5%	4,144
Santee Elementary	1.6%	0.0%	3.2%	2.1%	31.4%	0.2%	50.2%	11.2%	6,076
Solana Beach Elementary	0.5%	0.1%	27.6%	0.6%	13.7%	0.2%	44.5%	13.0%	2,620
South Bay Union Elementary	2.2%	0.1%	0.4%	2.9%	87.6%	0.1%	3.3%	3.5%	3,647
Spencer Valley Elementary	0.0%	9.8%	4.9%	0.0%	26.8%	2.4%	48.8%	7.3%	41
Vallecitos Elementary	0.5%	0.5%	1.5%	0.0%	84.1%	0.0%	13.3%	0.0%	195
TOTAL ELEMENTARY	2.3%	1.0%	5.1%	1.8%	47.6%	0.4%	33.1%	8.6%	108,151
HIGH SCHOOL DISTRICTS									
Escondido Union High	1.7%	0.4%	2.7%	1.8%	78.9%	0.2%	13.3%	1.0%	6,334
Fallbrook Union High	0.7%	0.2%	1.0%	0.3%	69.7%	0.2%	21.9%	6.2%	1,999
Grossmont Union High	5.2%	0.6%	3.6%	1.6%	42.4%	0.4%	40.1%	6.2%	16,476
Julian Union High	3.6%	2.7%	0.9%	0.0%	44.6%	0.9%	41.1%	6.3%	112
San Dieguito Union High	0.8%	0.2%	18.6%	0.8%	17.2%	0.1%	52.8%	9.5%	12,055
Sweetwater Union High	3.4%	0.3%	2.1%	9.0%	71.2%	0.4%	9.9%	3.8%	34,282
TOTAL HIGH SCHOOL	2.6%	0.7%	4.8%	2.3%	54.0%	0.4%	29.9%	5.5%	71,258
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	1.2%	3.4%	1.8%	2.8%	39.3%	0.4%	39.9%	11.3%	2,210
Borrego Springs Unified	0.9%	0.0%	0.0%	0.6%	86.0%	0.0%	8.7%	3.7%	344
Carlsbad Unified	1.3%	0.2%	5.3%	0.9%	26.1%	0.2%	55.8%	10.3%	10,708
Coronado Unified	2.1%	0.1%	1.3%	1.0%	27.1%	0.2%	56.1%	12.1%	2,763
Mountain Empire Unified	0.9%	4.2%	0.3%	0.3%	64.6%	0.0%	25.7%	4.1%	1,743
Oceanside Unified	3.8%	0.3%	1.9%	2.1%	60.5%	1.6%	21.1%	8.7%	14,890
Poway Unified	1.6%	0.1%	25.5%	5.6%	17.4%	0.1%	37.6%	11.9%	34,405
Ramona Unified	0.5%	0.5%	0.3%	0.3%	48.6%	0.1%	43.3%	6.4%	4,949
San Diego Unified	7.1%	0.2%	9.6%	4.5%	44.5%	0.4%	24.2%	9.5%	95,175
San Marcos Unified	1.0%	0.1%	6.0%	2.2%	46.0%	0.2%	36.6%	7.7%	18,860
Valley Center-Pauma Unified	0.6%	8.0%	1.0%	0.6%	64.3%	0.1%	19.5%	5.9%	3,636
Vista Unified	1.5%	0.2%	2.0%	1.2%	66.0%	0.5%	22.6%	5.9%	18,112
Warner Unified	2.5%	31.9%	0.0%	0.5%	45.6%	0.0%	13.2%	6.4%	204
TOTAL UNIFIED	1.9%	3.8%	4.2%	1.7%	48.9%	0.3%	31.1%	8.0%	207,999
TOTAL K-12	2.27%	1.83%	4.71%	1.94%	50.18%	0.34%	31.36%	7.38%	387,408
SDCOE									
	10.3%	0.6%	0.5%	0.5%	73.8%	0.3%	9.0%	5.2%	1,089
GRAND TOTAL									
	6.29%	1.21%	2.61%	1.22%	61.99%	0.32%	20.18%	6.29%	388,497

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

Table V
LOCAL CONTROL FUNDING FORMULA - LCFF
2024-2025

	(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	677	470	264	-	1,411	42.36%	\$ 15,040,401
Cajon Valley Union	6,719	4,920	3,303	-	14,942	81.10%	\$ 159,041,157
Cardiff Elementary	355	256	-	-	611	14.34%	\$ 6,537,558
Chula Vista Elementary	11,855	9,319	-	-	21,174	58.96%	\$ 226,054,455
Dehesa Elementary	200	140	39	-	379	35.64%	\$ 4,047,911
Del Mar Union Elementary	1,905	1,718	-	-	3,623	20.64%	\$ 38,573,375
Encinitas Union Elementary	2,362	2,010	-	-	4,373	20.33%	\$ 46,605,927
Escondido Union	5,914	4,394	2,797	-	13,105	80.54%	\$ 139,483,419
Fallbrook Union Elementary	2,317	1,563	932	-	4,811	75.84%	\$ 51,304,062
Jamul-Dulzura Union Elementary	248	175	139	-	561	58.74%	\$ 5,974,489
Julian Union Elementary	123	93	69	-	286	63.49%	\$ 3,037,161
La Mesa-Spring Valley	4,594	3,318	2,161	-	10,074	66.96%	\$ 107,262,574
Lakeside Union Elementary	1,986	1,386	888	-	4,260	43.48%	\$ 45,389,685
Lemon Grove	1,333	1,002	610	-	2,945	76.71%	\$ 31,337,315
National Elementary	2,145	1,787	-	-	3,932	88.88%	\$ 41,928,187
Rancho Santa Fe Elementary	195	204	139	-	538	10.11%	\$ 5,694,005
San Pasqual Union Elementary	247	181	100	-	527	27.03%	\$ 5,616,923
San Ysidro Elementary	1,700	1,366	863	-	3,929	83.35%	\$ 41,761,071
Santee	2,628	1,964	1,267	-	5,860	42.73%	\$ 62,357,007
Solana Beach Elementary	1,389	1,250	-	-	2,639	20.70%	\$ 28,097,342
South Bay Union	1,994	1,715	-	-	3,709	83.19%	\$ 39,525,316
Spencer Valley Elementary	17	18	10	-	45	48.09%	\$ 478,326
Vallecitos Elementary	71	69	44	-	185	84.46%	\$ 1,962,549
HIGH SCHOOL DISTRICTS							
Escondido Union High	-	-	-	6,302	6,302	82.32%	\$ 78,517,188
Fallbrook Union High	-	-	-	1,935	1,935	73.88%	\$ 24,113,090
Grossmont Union High	-	-	0	15,337	15,337	65.29%	\$ 191,098,225
Julian Union High	-	-	-	109	109	58.61%	\$ 1,731,526
San Dieguito Union High	-	-	3,630	8,411	12,041	19.38%	\$ 142,837,675
Sweetwater Union High	-	-	8,906	24,188	33,094	65.24%	\$ 394,702,147
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	843	562	378	312	2,096	44.81%	\$ 22,910,057
Borrego Springs Unified	101	75	52	111	339	89.48%	\$ 4,176,514
Carlsbad Unified	2,843	2,310	1,596	3,609	10,358	25.16%	\$ 116,661,480
Coronado Unified	676	553	421	982	2,632	18.93%	\$ 29,762,423
Mountain Empire Unified	607	408	261	407	1,683	67.02%	\$ 18,679,475
Oceanside Unified	4,523	3,162	2,166	4,600	14,451	72.59%	\$ 162,248,088
Poway Unified	9,979	7,491	4,997	10,938	33,405	20.17%	\$ 375,330,075
Ramona City Unified	1,386	1,033	738	1,585	4,742	60.36%	\$ 53,336,637
San Diego Unified	31,480	19,861	11,881	25,261	88,482	60.51%	\$ 989,780,118
San Marcos Unified	5,360	4,128	2,777	6,118	18,383	40.49%	\$ 206,666,308
Valley Center-Pauma Unified	1,002	738	510	1,193	3,444	66.49%	\$ 38,816,535
Vista Unified	5,515	3,843	2,458	5,764	17,581	66.30%	\$ 197,732,472
Warner Unified	53	45	31	55	185	74.14%	\$ 2,451,841

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)
2024-2025

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
DISTRICTS	Supplemental Grant Funding	Concentration Grant Funding	Total LCFF Entitlement	Total Local Revenue	Education Protection Account Entitlement	Net State Aid	Additional SA for Minimum State Aid Guarantee
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	\$ 1,274,223	\$ -	\$ 17,046,846	\$ 7,044,208	\$ 2,603,235	\$ 7,399,403	\$ -
Cajon Valley Union	\$ 25,796,476	\$ 26,981,333	\$ 216,199,773	\$ 41,346,246	\$ 50,902,357	\$ 123,951,170	\$ -
Cardiff Elementary	\$ 187,497	\$ -	\$ 6,829,090	\$ 12,010,134	\$ 122,260	\$ -	\$ 386,643
Chula Vista Elementary	\$ 26,656,341	\$ 5,818,642	\$ 264,916,431	\$ 112,666,821	\$ 32,419,757	\$ 119,829,853	\$ -
Dehesa Elementary	\$ 288,536	\$ -	\$ 4,516,134	\$ 68,626	\$ 1,315,154	\$ 3,132,354	\$ -
Del Mar Union Elementary	\$ 1,592,309	\$ -	\$ 40,269,738	\$ 64,799,585	\$ 724,690	\$ -	\$ 1,170,350
Encinitas Union Elementary	\$ 1,894,997	\$ -	\$ 49,098,993	\$ 65,725,380	\$ 883,292	\$ -	\$ 1,840,774
Escondido Union	\$ 22,467,989	\$ 23,155,642	\$ 188,442,614	\$ 60,424,114	\$ 29,082,641	\$ 98,935,859	\$ -
Fallbrook Union Elementary	\$ 7,781,800	\$ 6,949,648	\$ 67,987,000	\$ 22,729,476	\$ 10,120,082	\$ 35,137,442	\$ -
Jamul-Dulzura Union Elementary	\$ 701,883	\$ 145,240	\$ 7,224,593	\$ 3,353,327	\$ 546,512	\$ 3,324,754	\$ -
Julian Union Elementary	\$ 385,659	\$ 167,605	\$ 3,759,744	\$ 371,765	\$ 974,911	\$ 2,413,068	\$ -
La Mesa-Spring Valley	\$ 14,364,604	\$ 8,338,592	\$ 133,675,197	\$ 46,425,654	\$ 22,311,484	\$ 64,938,059	\$ -
Lakeside Union Elementary	\$ 3,947,087	\$ -	\$ 50,912,248	\$ 13,916,206	\$ 14,481,003	\$ 22,515,039	\$ -
Lemon Grove	\$ 4,807,771	\$ 4,422,165	\$ 41,464,494	\$ 9,973,660	\$ 10,028,433	\$ 21,462,401	\$ -
National Elementary	\$ 7,453,154	\$ 9,233,425	\$ 59,479,462	\$ 12,964,960	\$ 13,477,824	\$ 33,036,678	\$ -
Rancho Santa Fe Elementary	\$ 115,133	\$ -	\$ 5,844,657	\$ 12,995,763	\$ 107,664	\$ -	\$ 157,463
San Pasqual Union Elementary	\$ 303,651	\$ -	\$ 6,064,547	\$ 2,050,696	\$ 1,650,589	\$ 2,363,262	\$ -
San Ysidro Elementary	\$ 6,961,571	\$ 7,695,522	\$ 56,946,671	\$ 38,615,236	\$ 785,822	\$ 17,545,613	\$ -
Santee	\$ 5,329,030	\$ -	\$ 69,512,293	\$ 24,772,411	\$ 15,230,902	\$ 29,508,980	\$ -
Solana Beach Elementary	\$ 1,163,230	\$ -	\$ 30,130,892	\$ 55,632,244	\$ 527,844	\$ -	\$ 1,663,990
South Bay Union	\$ 6,576,222	\$ 7,242,421	\$ 54,727,413	\$ 15,830,352	\$ 9,643,877	\$ 29,253,184	\$ -
Spencer Valley Elementary	\$ 46,006	\$ -	\$ 540,240	\$ 3,298	\$ 198,294	\$ 338,648	\$ 1,056,519
Vallecitos Elementary	\$ 331,513	\$ 375,808	\$ 2,711,386	\$ 1,203,175	\$ 58,820	\$ 1,449,391	\$ -
HIGH SCHOOL DISTRICTS							
Escondido Union High	\$ 12,927,070	\$ 13,943,082	\$ 105,902,437	\$ 42,251,155	\$ 9,632,385	\$ 54,018,897	\$ -
Fallbrook Union High	\$ 3,562,950	\$ 2,959,158	\$ 31,135,994	\$ 13,566,009	\$ 2,328,001	\$ 15,241,984	\$ -
Grossmont Union High	\$ 24,953,606	\$ 12,781,605	\$ 231,915,077	\$ 122,974,954	\$ 3,364,788	\$ 105,575,335	\$ -
Julian Union High	\$ 159,114	\$ 31,851	\$ 2,048,248	\$ 2,412,149	\$ 21,788	\$ -	\$ 347,758
San Diego Union High	\$ 5,536,389	\$ -	\$ 150,526,496	\$ 153,943,545	\$ 2,408,238	\$ -	\$ 353,318
Sweetwater Union High	\$ 51,500,736	\$ 26,271,375	\$ 476,254,210	\$ 131,624,895	\$ 135,181,495	\$ 209,447,820	\$ -
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	\$ 2,053,199	\$ -	\$ 25,595,285	\$ 15,639,578	\$ 419,222	\$ 9,536,485	\$ -
Borrego Springs Unified	\$ 682,493	\$ 854,718	\$ 5,938,006	\$ 343,781	\$ 1,656,509	\$ 3,937,716	\$ -
Carlsbad Unified	\$ 5,870,407	\$ -	\$ 124,522,258	\$ 127,237,881	\$ 2,071,506	\$ -	\$ 912,282
Coronado Unified	\$ 1,126,805	\$ -	\$ 31,412,342	\$ 17,635,248	\$ 1,203,406	\$ 12,573,688	\$ -
Mountain Empire Unified	\$ 2,503,797	\$ 1,459,428	\$ 23,683,473	\$ 3,889,954	\$ 6,036,654	\$ 13,756,865	\$ -
Oceanside Unified	\$ 23,555,177	\$ 18,550,636	\$ 209,649,741	\$ 79,503,543	\$ 23,662,177	\$ 106,484,021	\$ -
Poway Unified	\$ 15,140,814	\$ -	\$ 397,836,720	\$ 238,186,852	\$ 6,680,998	\$ 152,968,870	\$ -
Ramona City Unified	\$ 6,438,799	\$ 1,858,248	\$ 63,112,882	\$ 31,346,543	\$ 2,496,165	\$ 29,270,174	\$ -
San Diego Unified	\$ 119,783,189	\$ 35,448,974	\$ 1,231,247,882	\$ 976,477,432	\$ 17,696,478	\$ 237,073,972	\$ -
San Marcos Unified	\$ 16,735,837	\$ -	\$ 226,231,464	\$ 85,356,475	\$ 45,350,259	\$ 95,524,730	\$ -
Valley Center-Pauma Unified	\$ 5,161,822	\$ 2,899,013	\$ 48,230,727	\$ 27,290,685	\$ 688,732	\$ 20,251,310	\$ -
Vista Unified	\$ 26,219,326	\$ 14,523,450	\$ 244,721,663	\$ 91,707,681	\$ 35,509,759	\$ 117,504,223	\$ -
Warner Unified	\$ 306,878	\$ 257,476	\$ 3,254,999	\$ 111,148	\$ 902,431	\$ 2,241,420	\$ -

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 2024-2025

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	2024-25 P-2 ADA	Adjusted Net Beginning Balance	REVENUES				
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union	1,332	\$ 7,019	\$ 17,158	\$ 1,456	\$ 3,384	\$ 3,784	\$ 25,782
Percent of total			66.55%	5.65%	13.12%	14.68%	
Per ADA			\$ 12,882	\$ 1,093	\$ 2,540	\$ 2,841	\$ 19,356
Cajon Valley Union	14,937	121,217	217,832	22,362	53,949	44,645	338,788
Percent of total			64.30%	6.60%	15.92%	13.18%	
Per ADA			14,584	1,497	3,612	2,989	22,681
Cardiff	597	3,830	12,576	241	636	968	14,421
Percent of total			87.21%	1.67%	4.41%	6.71%	
Per ADA			21,072	404	1,066	1,622	24,163
Chula Vista Elementary	21,152	170,093	267,241	18,847	63,337	61,434	410,858
Percent of total			65.04%	4.59%	15.42%	14.95%	
Per ADA			12,634	891	2,994	2,904	19,424
Dehesa	378	933	4,538	83	449	1,156	6,227
Percent of total			72.88%	1.34%	7.22%	18.57%	
Per ADA			12,001	221	1,188	3,058	16,468
Del Mar Union	3,361	21,508	66,704	1,164	7,432	6,278	81,578
Percent of total			81.77%	1.43%	9.11%	7.70%	
Per ADA			19,849	346	2,212	1,868	24,275
Encinitas Union	4,071	27,526	68,948	1,484	7,696	7,067	85,195
Percent of total			80.93%	1.74%	9.03%	8.30%	
Per ADA			16,938	365	1,891	1,736	20,929
Escondido Union	12,735	93,536	189,841	11,351	49,151	29,654	279,997
Percent of total			67.80%	4.05%	17.55%	10.59%	
Per ADA			14,907	891	3,860	2,329	21,986
Fallbrook Union Elementary	4,730	26,500	68,412	12,113	18,636	7,360	106,521
Percent of total			64.22%	11.37%	17.49%	6.91%	
Per ADA			14,465	2,561	3,940	1,556	22,522
Jamul-Dulzura Union	556	4,071	7,322	521	1,239	1,213	10,294
Percent of total			71.13%	5.06%	12.03%	11.78%	
Per ADA			13,169	936	2,228	2,181	18,515
Julian Union	286	1,769	3,594	425	794	1,832	6,645
Percent of total			54.08%	6.40%	11.94%	27.57%	
Per ADA			12,584	1,489	2,779	6,415	23,267
La Mesa-Spring Valley	9,765	59,435	135,750	9,884	33,280	15,457	194,371
Percent of total			69.84%	5.08%	17.12%	7.95%	
Per ADA			13,901	1,012	3,408	1,583	19,904.09
Lakeside Union	4,218	20,762	51,257	2,648	9,827	7,946	71,678
Percent of total			71.51%	3.69%	13.71%	11.09%	
Per ADA			12,153	628	2,330	1,884	16,995
Lemon Grove	2,821	17,710	41,741	2,982	10,707	5,626	61,056
Percent of total			68.37%	4.88%	17.54%	9.22%	
Per ADA			14,797	1,057	3,795	1,994	21,643.32
National	3,692	49,280	59,788	4,227	15,854	9,845	89,714
Percent of total			66.64%	4.71%	17.67%	10.97%	
Per ADA			16,195	1,145	4,294	2,667	24,301
Rancho Santa Fe	478	3,243	13,307	188	963	1,923	16,381
Percent of total			81.23%	1.15%	5.88%	11.74%	
Per ADA			27,821	392	2,014	4,020	34,247
San Pasqual Union	527	2,943	5,879	336	900	906	8,021
Percent of total			73.29%	4.19%	11.22%	11.29%	
Per ADA			11,147	637	1,707	1,718	15,209
San Ysidro	3,856	24,466	57,494	6,353	12,568	6,083	82,497
Percent of total			69.69%	7.70%	15.23%	7.37%	
Per ADA			14,909	1,647	3,259	1,577	21,393

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

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

	(8)	(9)	(10)	(11)	(12)	(13)
DISTRICTS	EXPENDITURES					
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay
Alpine Union	\$ 9,399	\$ 3,943	\$ 5,548	\$ 690	\$ 3,898	\$ 219
Percent of total	39.03%	16.38%	23.04%	2.87%	16.19%	0.91%
Per ADA	\$ 7,056	\$ 2,960	\$ 4,165	\$ 518	\$ 2,927	\$ 164
Cajon Valley Union	127,364	59,718	81,528	8,879	37,574	12,616
Percent of total	38.77%	18.18%	24.82%	2.70%	11.44%	3.84%
Per ADA	8,527	3,998	5,458	594	2,516	845
Cardiff	6,220	2,098	3,165	505	1,633	128
Percent of total	43.49%	14.67%	22.13%	3.53%	11.42%	0.89%
Per ADA	10,422	3,515	5,303	846	2,737	214
Chula Vista Elementary	168,958	75,841	106,825	13,691	45,384	1,947
Percent of total	40.82%	18.32%	25.81%	3.31%	10.97%	0.47%
Per ADA	7,988	3,585	5,050	647	2,146	92
Dehesa	1,663	1,140	1,224	388	2,389	332
Percent of total	23.26%	15.94%	17.12%	5.43%	33.41%	4.64%
Per ADA	4,398	3,014	3,238	1,026	6,319	877
Del Mar Union	35,892	11,185	19,833	2,065	9,713	94
Percent of total	45.23%	14.10%	24.99%	2.60%	12.24%	0.12%
Per ADA	10,680	3,328	5,902	614	2,890	28
Encinitas Union	36,353	12,168	21,161	3,456	10,025	624
Percent of total	43.38%	14.52%	25.25%	4.12%	11.96%	0.74%
Per ADA	8,931	2,989	5,198	849	2,463	153
Escondido Union	109,395	39,100	69,332	6,117	45,465	2,166
Percent of total	40.15%	14.35%	25.44%	2.24%	16.69%	0.80%
Per ADA	8,590	3,070	5,444	480	3,570	170
Fallbrook Union Elementary	40,728	18,402	27,972	3,500	10,121	844
Percent of total	40.14%	18.14%	27.57%	3.45%	9.97%	0.83%
Per ADA	8,611	3,891	5,914	740	2,140	178
Jamul-Dulzura Union	3,262	2,162	2,296	447	2,523	75
Percent of total	29.32%	19.43%	20.64%	4.02%	22.68%	0.67%
Per ADA	5,867	3,888	4,130	803	4,538	135
Julian Union	1,786	1,071	1,581	407	1,907	25
Percent of total	26.34%	15.79%	23.31%	6.00%	28.13%	0.37%
Per ADA	6,253	3,750	5,534	1,424	6,679	87
La Mesa-Spring Valley	82,924	37,437	57,050	6,039	17,533	5,909
Percent of total	40.12%	18.11%	27.60%	2.92%	8.48%	2.86%
Per ADA	8,492	3,834	5,842	618	1,795	605
Lakeside Union	31,157	11,449	20,769	2,179	6,515	5,936
Percent of total	39.13%	14.38%	26.08%	2.74%	8.18%	7.46%
Per ADA	7,387	2,715	4,924	517	1,545	1,407
Lemon Grove	24,900	10,447	16,086	1,779	10,114	528
Percent of total	39.14%	16.42%	25.28%	2.80%	15.90%	0.83%
Per ADA	8,827	3,703	5,702	631	3,585	187
National	33,298	15,226	25,207	8,087	23,432	3,961
Percent of total	30.37%	13.89%	22.99%	7.38%	21.37%	3.61%
Per ADA	9,019	4,124	6,828	2,191	6,347	1,073
Rancho Santa Fe	6,872	3,098	4,089	520	1,790	664
Percent of total	40.32%	18.18%	24.00%	3.05%	10.50%	3.90%
Per ADA	14,367	6,476	8,550	1,088	3,742	1,389
San Pasqual Union	3,254	1,335	1,850	284	1,103	0
Percent of total	41.62%	17.07%	23.67%	3.63%	14.11%	0.00%
Per ADA	6,169	2,531	3,509	539	2,092	0
San Ysidro	31,191	15,217	21,673	2,750	18,058	716
Percent of total	34.70%	16.93%	24.11%	3.06%	20.09%	0.80%
Per ADA	8,088	3,946	5,620	713	4,683	186

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

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

	(14)	(15)	(16)	(17)	(18)	(19)
DISTRICTS	EXPENDITURES			Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union	\$ 413	\$ (32)	\$ 24,079	\$ -	\$ 1,703	\$ 8,722
Percent of total	1.72%	-0.13%				
Per ADA	\$ 310	\$ (24)	\$ 18,077			
Cajon Valley Union	1,524	(708)	328,494	(9,536)	758	121,976
Percent of total	0.46%	-0.22%				
Per ADA	102	(47)	21,992			
Cardiff	554	0	14,303	(395)	(277)	3,553
Percent of total	3.87%	0.00%				
Per ADA	928	0	23,965			
Chula Vista Elementary	1,812	(579)	413,878	56	(2,965)	167,129
Percent of total	0.44%	-0.14%				
Per ADA	86	(27)	19,567			
Dehesa	14	0	7,151	648	(276)	657
Percent of total	0.20%	0.00%				
Per ADA	38	0	18,910			
Del Mar Union	567	0	79,349	0	2,229	23,738
Percent of total	0.72%	0.00%				
Per ADA	169	0	23,612			
Encinitas Union	20	0	83,807	(800)	588	28,114
Percent of total	0.02%	0.00%				
Per ADA	5	0	20,588			
Escondido Union	1,505	(597)	272,483	(3,045)	4,470	98,005
Percent of total	0.55%	-0.22%				
Per ADA	118	(47)	21,396			
Fallbrook Union Elementary	77	(174)	101,469	1,067	6,119	32,619
Percent of total	0.08%	-0.17%				
Per ADA	16	(37)	21,454			
Jamul-Dulzura Union	359	0	11,124	274	(556)	3,514
Percent of total	3.23%	0.00%				
Per ADA	646	0	20,008			
Julian Union	5	0	6,781	(30)	(166)	1,603
Percent of total	0.07%	0.00%				
Per ADA	16	0	23,744			
La Mesa-Spring Valley	91	(316)	206,666	209	(12,087)	47,349
Percent of total	0.04%	-0.15%				
Per ADA	9	(32)	21,163			
Lakeside Union	1,739	(123)	79,621	0	(7,943)	12,819
Percent of total	2.18%	-0.15%				
Per ADA	412	(29)	18,878			
Lemon Grove	43	(275)	63,623	500	(2,066)	15,643
Percent of total	0.07%	-0.43%				
Per ADA	15	(97)	22,553			
National	757	(312)	109,655	162	(19,779)	29,501
Percent of total	0.69%	-0.28%				
Per ADA	205	(85)	29,703			
Rancho Santa Fe	8	0	17,042	519	(142)	3,101
Percent of total	0.05%	0.00%				
Per ADA	18	0	35,629			
San Pasqual Union	0	(9)	7,817	0	204	3,147
Percent of total	0.00%	-0.12%				
Per ADA	0	(17)	14,822			
San Ysidro	568	(280)	89,891	(97)	(7,491)	16,975
Percent of total	0.63%	-0.31%				
Per ADA	147	(73)	23,311			

TABLE VI

ACTUAL 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)
DISTRICTS	2024-25 P-2 ADA	Adjusted Net Beginning Balance	REVENUES				
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues
Santee	5,700	\$ 39,081	\$ 70,082	\$ 3,420	\$ 12,136	\$ 11,370	\$ 97,007
Percent of total			72.24%	3.53%	12.51%	11.72%	
Per ADA			\$ 12,295	\$ 600	\$ 2,129	\$ 1,995	\$ 17,018
Solana Beach	2,511	20,479	58,081	585	4,446	4,450	67,562
Percent of total			85.97%	0.87%	6.58%	6.59%	
Per ADA			23,128	233	1,770	1,772	26,903
South Bay Union	3,340	63,982	55,185	4,362	16,839	15,480	91,866
Percent of total			60.07%	4.75%	18.33%	16.85%	
Per ADA			16,525	1,306	5,042	4,635	27,509
Spencer Valley	40	5,676	1,601	43	188	890	2,722
Percent of total			58.82%	1.56%	6.92%	32.70%	
Per ADA			40,289	1,072	4,743	22,398	68,502
Vallecitos	185	2,640	2,741	148	597	565	4,051
Percent of total			67.66%	3.65%	14.74%	13.95%	
Per ADA			14,792	799	3,222	3,051	21,863
Total Elementary	101,267	\$ 787,701	\$ 1,477,073	\$ 105,223	\$ 325,006	\$ 245,932	\$ 2,153,234
Percent of total			68.60%	4.89%	15.09%	11.42%	
Per ADA			\$ 14,586	\$ 134	\$ 220	\$ 2,337	\$ 17,277
HIGH SCHOOL DISTRICTS							
Escondido Union High	5,791	\$ 70,146	\$ 106,481	\$ 5,947	\$ 13,066	\$ 14,055	\$ 139,550
Percent of total			76.30%	4.26%	9.36%	10.07%	
Per ADA			\$ 18,386	\$ 1,027	\$ 2,256	\$ 2,427	\$ 24,096
Fallbrook Union High	1,838	15,428	31,247	5,479	4,918	2,867	44,511
Percent of total			70.20%	12.31%	11.05%	6.44%	
Per ADA			17,000	2,981	2,676	1,560	24,216
Grossmont Union High	14,934	105,732	233,821	14,679	30,770	41,151	320,421
Percent of total			72.97%	4.58%	9.60%	12.84%	
Per ADA			15,657	983	2,060	2,755	21,455
Julian Union High	102	1,215	2,770	181	557	275	3,784
Percent of total			73.22%	4.80%	14.71%	7.27%	
Per ADA			27,096	1,775	5,444	2,691	37,006
San Dieguito Union High	11,487	46,686	157,841	4,058	18,364	17,200	197,464
Percent of total			79.93%	2.06%	9.30%	8.71%	
Per ADA			13,741	353	1,599	1,497	17,190
Sweetwater Union High	31,336	363,163	473,566	39,189	51,233	54,515	618,503
Percent of total			76.57%	6.34%	8.28%	8.81%	
Per ADA			15,113	1,251	1,635	1,740	19,738
Total High School	65,489	\$ 602,370	\$ 1,005,727	\$ 69,533	\$ 118,909	\$ 130,063	\$ 1,324,232
Percent of total			75.95%	5.25%	8.98%	9.82%	
Per ADA			\$ 15,357	\$ 1,062	\$ 1,816	\$ 1,986	\$ 20,221

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

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

	(8)	(9)	(10)	(11)	(12)	(13)
DISTRICTS	EXPENDITURES					
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay
Santee	\$ 38,704	\$ 16,182	\$ 23,354	\$ 3,033	\$ 11,394	\$ 1,649
Percent of total	40.99%	17.14%	24.73%	3.21%	12.07%	1.75%
Per ADA	\$ 6,790	\$ 2,839	\$ 4,097	\$ 532	\$ 1,999	\$ 289
Solana Beach	27,566	9,357	17,066	1,761	8,837	655
Percent of total	42.19%	14.32%	26.12%	2.69%	13.52%	1.00%
Per ADA	10,977	3,726	6,796	701	3,519	261
South Bay Union	33,917	16,286	27,521	6,026	12,615	2,202
Percent of total	34.41%	16.52%	27.92%	6.11%	12.80%	2.23%
Per ADA	10,156	4,877	8,241	1,804	3,778	659
Spencer Valley	463	356	380	89	271	0
Percent of total	26.20%	20.16%	21.51%	5.01%	15.35%	0.00%
Per ADA	11,653	8,966	9,567	2,229	6,826	0
Vallecitos	1,438	560	859	131	954	282
Percent of total	34.04%	13.25%	20.33%	3.11%	22.59%	6.68%
Per ADA	7,761	3,022	4,636	708	5,150	1,524
Total Elementary	\$ 856,702	\$ 363,776	\$ 556,369	\$ 72,823	\$ 283,250	\$ 41,573
Percent of total	39.27%	16.68%	25.50%	3.34%	12.98%	1.91%
Per ADA	\$ 8,460	\$ 3,592	\$ 5,494	\$ 719	\$ 2,797	\$ 411
Escondido Union High	\$ 54,620	\$ 24,028	\$ 39,130	\$ 7,337	\$ 15,067	\$ 5,561
Percent of total	37.55%	16.52%	26.90%	5.04%	10.36%	3.82%
Per ADA	\$ 9,431	\$ 4,149	\$ 6,757	\$ 1,267	\$ 2,602	\$ 960
Fallbrook Union High	15,789	6,907	10,244	2,036	8,083	2,704
Percent of total	33.84%	14.80%	21.96%	4.36%	17.32%	5.80%
Per ADA	8,590	3,758	5,573	1,108	4,397	1,471
Grossmont Union High	126,314	53,881	87,093	9,641	48,920	8,590
Percent of total	37.61%	16.04%	25.93%	2.87%	14.56%	2.56%
Per ADA	8,458	3,608	5,832	646	3,276	575
Julian Union High	1,161	683	819	469	679	0
Percent of total	30.44%	17.92%	21.48%	12.31%	17.80%	0.00%
Per ADA	11,353	6,682	8,010	4,591	6,637	0
San Dieguito Union High	86,245	27,688	47,969	9,561	22,974	3,889
Percent of total	43.11%	13.84%	23.98%	4.78%	11.48%	1.94%
Per ADA	7,508	2,410	4,176	832	2,000	339
Sweetwater Union High	246,444	90,555	150,666	24,315	63,551	8,804
Percent of total	41.76%	15.34%	25.53%	4.12%	10.77%	1.49%
Per ADA	7,865	2,890	4,808	776	2,028	281
Total High School	\$ 530,573	\$ 203,743	\$ 335,921	\$ 53,359	\$ 159,274	\$ 29,547
Percent of total	40.13%	15.41%	25.41%	4.04%	12.05%	2.23%
Per ADA	\$ 8,102	\$ 3,111	\$ 5,129	\$ 815	\$ 2,432	\$ 451

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

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

	(14)	(15)	(16)	(17)	(18)	(19)
DISTRICTS	EXPENDITURES			Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
Santee	\$ 236	\$ (122)	\$ 94,431	\$ (210)	\$ 2,366	\$ 41,447
Percent of total	0.25%	-0.13%				
Per ADA	\$ 41	\$ (21)	\$ 16,566			
Solana Beach	164	(62)	65,344	(562)	1,656	22,135
Percent of total	0.25%	-0.09%				
Per ADA	65	(25)	26,020			
South Bay Union	212	(220)	98,558	2,289	(4,404)	59,578
Percent of total	0.22%	-0.22%				
Per ADA	63	(66)	29,513			
Spencer Valley	208	0	1,767	(146)	809	6,485
Percent of total	11.77%	0.00%				
Per ADA	5,233	0	44,475			
Vallecitos	0	0	4,224	0	(174)	2,467
Percent of total	0.00%	0.00%				
Per ADA	0	0	22,801			
Total Elementary	\$ 10,876	\$ (3,810)	\$ 2,181,559	\$ (9,097)	\$ (37,423)	\$ 750,278
Percent of total	0.50%	-0.17%				
Per ADA	\$ 107	\$ (38)	\$ 21,543			
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 16	\$ (307)	\$ 145,453	\$ 800	\$ (5,103)	\$ 65,043
Percent of total	0.01%	-0.21%				
Per ADA	\$ 3	\$ (53)	\$ 25,116			
Fallbrook Union High	967	(71)	46,658	(1,548)	(3,695)	11,733
Percent of total	2.07%	-0.15%				
Per ADA	526	(39)	25,384			
Grossmont Union High	2,474	(1,019)	335,895	3,481	(11,992)	93,740
Percent of total	0.74%	-0.30%				
Per ADA	166	(68)	22,492			
Julian Union High	2	0	3,813	0	(29)	1,186
Percent of total	0.06%	0.00%				
Per ADA	21	0	37,294			
San Dieguito Union High	1,854	(138)	200,043	(747)	(3,326)	43,360
Percent of total	0.93%	-0.07%				
Per ADA	161	(12)	17,414			
Sweetwater Union High	6,738	(863)	590,209	40	28,334	391,497
Percent of total	1.14%	-0.15%				
Per ADA	215	(28)	18,835			
Total High School	\$ 12,051	\$ (2,397)	\$ 1,322,071	\$ 2,026	\$ 4,188	\$ 606,558
Percent of total	0.91%	-0.18%				
Per ADA	\$ 184	\$ (37)	\$ 20,188			

TABLE VI

ACTUAL 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)
DISTRICTS	2024-25 P-2 ADA	Adjusted Net Beginning Balance	REVENUES				
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	2,095	\$ 12,497	\$ 25,798	\$ 1,390	\$ 5,594	\$ 4,530	\$ 37,312
Percent of total			69.14%	3.73%	14.99%	12.14%	
Per ADA			\$ 12,314	\$ 664	\$ 2,670	\$ 2,162	\$ 17,810
Borrego Springs Unified	327	2,936	5,945	944	3,936	2,027	12,852
Percent of total			46.26%	7.34%	30.63%	15.77%	
Per ADA			18,191	2,888	12,045	6,202	39,326
Carlsbad Unified	10,086	35,029	131,124	3,959	18,138	14,887	168,108
Percent of total			78.00%	2.36%	10.79%	8.86%	
Per ADA			13,001	393	1,798	1,476	16,668
Coronado Unified	2,629	5,290	31,605	5,732	5,706	4,185	47,228
Percent of total			66.92%	12.14%	12.08%	8.86%	
Per ADA			12,022	2,180	2,170	1,592	17,965
Mountain Empire Unified	1,566	6,587	23,887	2,460	5,760	4,281	36,388
Percent of total			65.65%	6.76%	15.83%	11.76%	
Per ADA			15,254	1,571	3,678	2,734	23,237
Oceanside Unified	13,619	129,523	210,224	21,498	39,337	25,703	296,761
Percent of total			70.84%	7.24%	13.26%	8.66%	
Per ADA			15,436	1,578	2,888	1,887	21,790
Poway Unified	32,781	119,546	400,107	11,191	88,016	24,582	523,895
Percent of total			76.37%	2.14%	16.80%	4.69%	
Per ADA			12,205	341	2,685	750	15,981
Ramona Unified	4,573	28,278	63,288	3,006	10,083	7,409	83,786
Percent of total			75.54%	3.59%	12.03%	8.84%	
Per ADA			13,840	657	2,205	1,620	18,322
San Diego Unified	88,309	494,926	1,241,481	128,384	386,605	97,600	1,854,069
Percent of total			66.96%	6.92%	20.85%	5.26%	
Per ADA			14,058	1,454	4,378	1,105	20,995
San Marcos Unified	17,764	104,130	227,974	10,582	38,922	35,108	312,587
Percent of total			72.93%	3.39%	12.45%	11.23%	
Per ADA			12,833	596	2,191	1,976	17,596
Valley Center-Pauma Unified	3,296	40,719	48,560	4,518	8,122	6,347	67,548
Percent of total			71.89%	6.69%	12.02%	9.40%	
Per ADA			14,731	1,371	2,464	1,925	20,491
Vista Unified	16,871	138,704	246,571	26,010	44,094	31,775	348,450
Percent of total			70.76%	7.46%	12.65%	9.12%	
Per ADA			14,615	1,542	2,614	1,883	20,654
Warner Unified	184	3,863	3,271	1,199	780	1,916	7,166
Percent of total			45.64%	16.73%	10.88%	26.74%	
Per ADA			17,775	6,515	4,239	10,413	38,941
Total Unified	194,101	\$ 1,122,029	\$ 2,659,835	\$ 220,872	\$ 655,093	\$ 260,350	\$ 3,796,150
Percent of total			70.07%	5.82%	17.26%	6.86%	
Per ADA			\$ 13,703	\$ 1,138	\$ 3,375	\$ 1,341	\$ 19,558
Total K-12	360,857	\$ 2,512,101	\$ 5,142,634	\$ 395,627	\$ 1,099,008	\$ 636,346	\$ 7,273,616
Percent of total			70.70%	5.44%	15.11%	8.75%	
Per ADA			\$ 14,251	\$ 1,096	\$ 3,046	\$ 1,763	\$ 20,157

Sources: 2024-2025 P-2 ADA, without Charters, Adults, County Community and County Special Education
2024-2025 Unaudited Actuals Financial, SACS Report (Form 01)

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

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

DISTRICTS	(8)	(9)	(10)	(11)	(12)	(13)
	EXPENDITURES					
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay
Bonsall Unified	\$ 15,489	\$ 6,112	\$ 9,554	\$ 1,410	\$ 5,737	\$ 225
Percent of total	39.60%	15.63%	24.42%	3.61%	14.67%	0.57%
Per ADA	\$ 7,393	\$ 2,917	\$ 4,560	\$ 673	\$ 2,738	\$ 107
Borrego Springs Unified	2,306	2,066	2,154	1,030	2,437	2,397
Percent of total	18.61%	16.67%	17.39%	8.31%	19.67%	19.35%
Per ADA	7,057	6,321	6,592	3,152	7,457	7,335
Carlsbad Unified	71,532	21,071	45,213	4,303	35,183	711
Percent of total	40.04%	11.80%	25.31%	2.41%	19.70%	0.40%
Per ADA	7,092	2,089	4,483	427	3,488	70
Coronado Unified	20,991	8,367	14,067	2,067	7,668	212
Percent of total	39.36%	15.69%	26.38%	3.88%	14.38%	0.40%
Per ADA	7,985	3,183	5,351	786	2,917	81
Mountain Empire Unified	12,259	6,811	9,634	1,943	5,773	695
Percent of total	32.35%	17.97%	25.42%	5.13%	15.23%	1.84%
Per ADA	7,828	4,349	6,152	1,241	3,686	444
Oceanside Unified	104,014	40,659	78,145	12,042	64,995	7,920
Percent of total	33.64%	13.15%	25.28%	3.89%	21.02%	2.56%
Per ADA	7,637	2,985	5,738	884	4,772	582
Poway Unified	220,459	88,836	155,411	15,495	47,200	10,937
Percent of total	40.65%	16.38%	28.66%	2.86%	8.70%	2.02%
Per ADA	6,725	2,710	4,741	473	1,440	334
Ramona Unified	32,426	15,601	20,761	2,932	10,773	1,351
Percent of total	37.54%	18.06%	24.04%	3.39%	12.47%	1.56%
Per ADA	7,091	3,412	4,540	641	2,356	295
San Diego Unified	792,656	315,656	616,923	50,684	176,741	13,004
Percent of total	40.10%	15.97%	31.21%	2.56%	8.94%	0.66%
Per ADA	8,976	3,574	6,986	574	2,001	147
San Marcos Unified	129,485	47,143	93,304	11,003	34,431	1,594
Percent of total	40.44%	14.72%	29.14%	3.44%	10.75%	0.50%
Per ADA	7,289	2,654	5,252	619	1,938	90
Valley Center-Pauma Unified	27,412	10,383	16,056	2,110	9,075	1,810
Percent of total	40.85%	15.47%	23.93%	3.14%	13.52%	2.70%
Per ADA	8,316	3,150	4,871	640	2,753	549
Vista Unified	146,626	55,101	88,418	14,545	50,498	14,276
Percent of total	39.50%	14.84%	23.82%	3.92%	13.60%	3.85%
Per ADA	8,691	3,266	5,241	862	2,993	846
Warner Unified	1,648	1,221	1,231	368	1,227	1,076
Percent of total	24.13%	17.89%	18.03%	5.39%	17.97%	15.76%
Per ADA	8,955	6,638	6,692	1,999	6,670	5,848
Total Unified	\$ 1,577,304	\$ 619,027	\$ 1,150,870	\$ 119,932	\$ 451,738	\$ 56,208
Percent of total	39.42%	15.47%	28.76%	3.00%	11.29%	1.40%
Per ADA	\$ 8,126	\$ 3,189	\$ 5,929	\$ 618	\$ 2,327	\$ 290
Total K-12	\$ 2,964,579	\$ 1,186,546	\$ 2,043,160	\$ 246,114	\$ 894,263	\$ 127,329
Percent of total	39.50%	15.81%	27.22%	3.28%	11.92%	1.70%
Per ADA	\$ 8,215	\$ 3,288	\$ 5,662	\$ 682	\$ 2,478	\$ 353

Sources: 2024-2025 P-2 ADA, without Charters, Adults, County Community and County Special Education
2024-2025 Unaudited Actuals Financial, SACS Report (Form 01)

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2024-2025

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

	(14)	(15)	(16)	(17)	(18)	(19)
DISTRICTS	EXPENDITURES			Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 654	\$ (63)	\$ 39,117	\$ (345)	\$ (2,150)	\$ 10,346
Percent of total	1.67%	-0.16%				
Per ADA	\$ 312	\$ (30)	\$ 18,671			
Borrego Springs Unified	0	0	12,390	1,712	2,173	5,109
Percent of total	0.00%	0.00%				
Per ADA	0	0	37,913			
Carlsbad Unified	618	0	178,631	0	(10,523)	24,506
Percent of total	0.35%	0.00%				
Per ADA	61	0	17,711			
Coronado Unified	1	(45)	53,328	6,101	1	5,291
Percent of total	0.00%	-0.08%				
Per ADA	0	(17)	20,285			
Mountain Empire Unified	850	(73)	37,893	(15)	(1,520)	5,067
Percent of total	2.24%	-0.19%				
Per ADA	543	(47)	24,198			
Oceanside Unified	1,805	(416)	309,164	0	(12,402)	117,121
Percent of total	0.58%	-0.13%				
Per ADA	133	(31)	22,700			
Poway Unified	4,738	(771)	542,304	5,672	(12,737)	106,810
Percent of total	0.87%	-0.14%				
Per ADA	145	(24)	16,543			
Ramona Unified	2,653	(118)	86,378	(250)	(2,842)	25,436
Percent of total	3.07%	-0.14%				
Per ADA	580	(26)	18,889			
San Diego Unified	12,871	(1,823)	1,976,712	18,727	(103,915)	391,010
Percent of total	0.65%	-0.09%				
Per ADA	146	(21)	22,384			
San Marcos Unified	3,546	(332)	320,173	(714)	(8,300)	95,830
Percent of total	1.11%	-0.10%				
Per ADA	200	(19)	18,023			
Valley Center-Pauma Unified	259	0	67,105	(215)	227	40,946
Percent of total	0.39%	0.00%				
Per ADA	79	0	20,357			
Vista Unified	2,186	(453)	371,198	366	(22,382)	116,323
Percent of total	0.59%	-0.12%				
Per ADA	130	(27)	22,003			
Warner Unified	69	(13)	6,829	(52)	285	4,149
Percent of total	1.02%	-0.18%				
Per ADA	377	(68)	37,111			
Total Unified	\$ 30,251	\$ (4,108)	\$ 4,001,222	\$ 30,987	\$ (174,085)	\$ 947,944
Percent of total	0.76%	-0.10%				
Per ADA	\$ 156	\$ (21)	\$ 20,614			
Total K-12	\$ 53,178	\$ (10,316)	\$ 7,504,852	\$ 23,916	\$ (207,321)	\$ 2,304,780
Percent of total	0.71%	-0.14%				
Per ADA	\$ 147	\$ (29)	\$ 20,797			

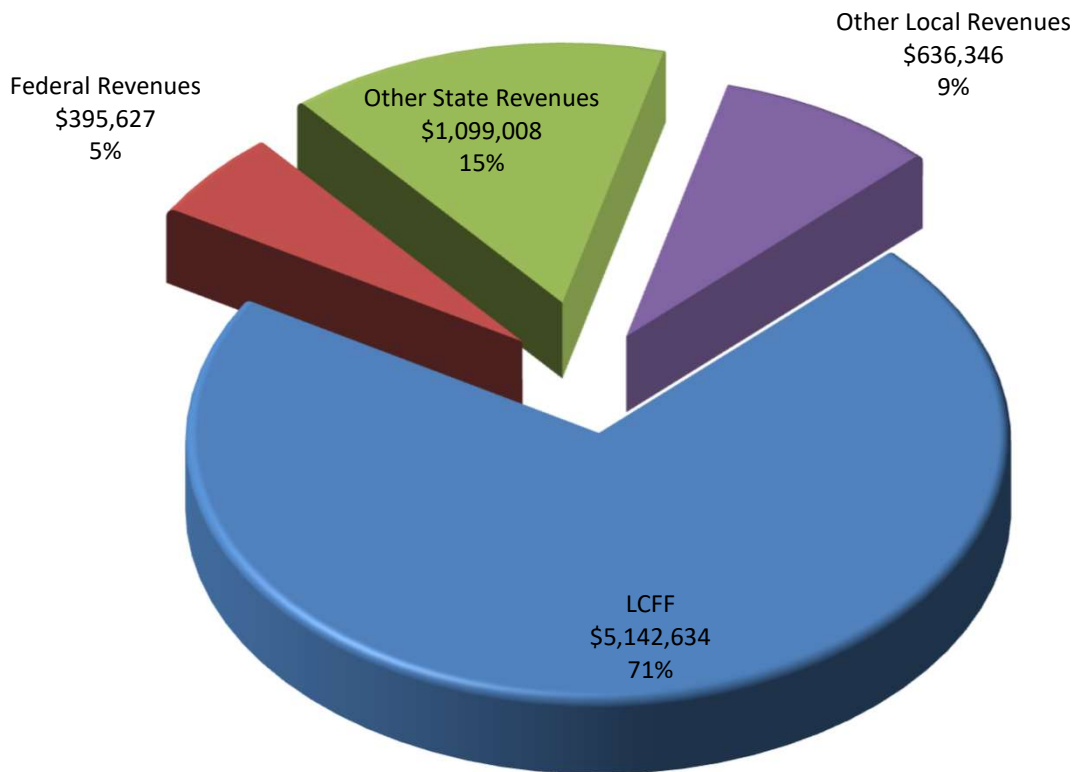
Sources: 2024-2025 P-2 ADA, without Charters, Adults, County Community and County Special Education

2024-2025 Unaudited Actuals Financial, SACS Report (Form 01)

**REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2024-2025 UNAUDITED ACTUALS**
(in thousands)

TOTAL REVENUES

\$7,273,616

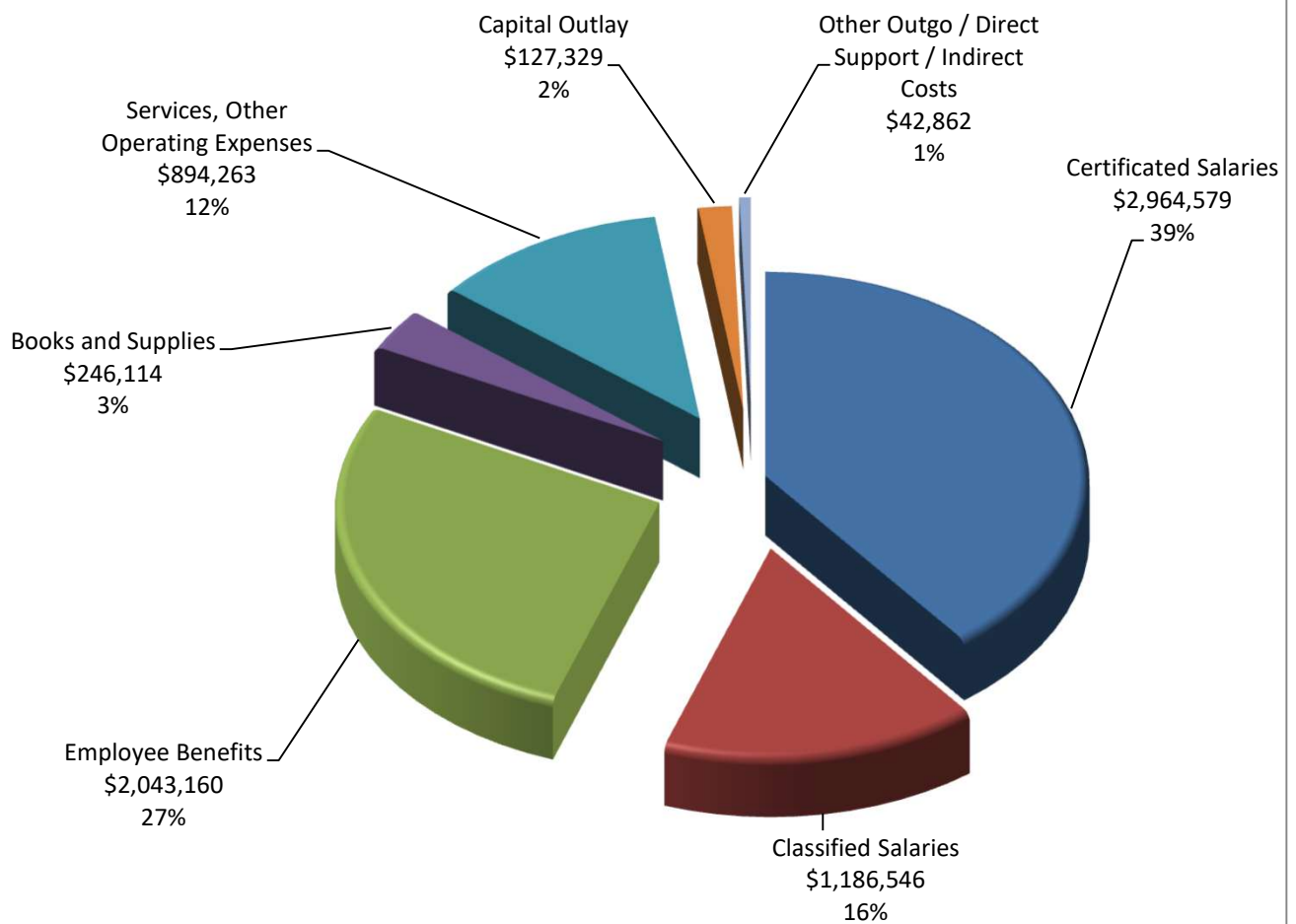


Source: 2024-2025 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)
Excludes Other Financing Sources/Uses Obj 8900-8929, 8930-8979, 8980-8999

**EXPENDITURES BY SOURCE
SAN DIEGO COUNTY (K-12)
2024-2025 UNAUDITED ACTUALS**
(in thousands)

TOTAL EXPENDITURES

\$7,504,852



Source: 2024-2025 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 2025-2026

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	2025-26 P-2 ADA	Adjusted Net Beginning Balance	REVENUES				
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	1,318	\$ 7,823	\$ 17,000	\$ 926	\$ 2,591	\$ 2,078	\$ 22,595
Percent of total			75.24%	4.10%	11.47%	9.20%	
Per ADA			\$ 12,894	\$ 702	\$ 1,965	\$ 1,576	\$ 17,137
Cajon Valley Union Elementary	14,915	92,731	221,657	17,489	48,075	30,877	318,098
Percent of total			69.68%	5.50%	15.11%	9.71%	
Per ADA			14,861	1,173	3,223	2,070	21,327
Cardiff Elementary	568	3,875	13,035	198	1,091	767	15,089
Percent of total			86.38%	1.31%	7.23%	5.08%	
Per ADA			22,949	348	1,920	1,349	26,566
Chula Vista Elementary	20,739	145,913	276,411	17,313	55,597	51,370	400,692
Percent of total			68.98%	4.32%	13.88%	12.82%	
Per ADA			13,328	835	2,681	2,477	19,321
Dehesa Elementary	536	451	6,522	131	437	1,336	8,426
Percent of total			77.41%	1.55%	5.18%	15.86%	
Per ADA			12,168	244	815	2,493	15,719
Del Mar Union Elementary	3,322	19,873	68,911	965	6,697	4,585	81,158
Percent of total			84.91%	1.19%	8.25%	5.65%	
Per ADA			20,744	290	2,016	1,380	24,431
Encinitas Union Elementary	3,933	21,941	71,388	1,361	6,851	5,184	84,785
Percent of total			84.20%	1.61%	8.08%	6.11%	
Per ADA			18,150	346	1,742	1,318	21,557
Escondido Union Elementary	12,563	71,929	189,753	11,655	48,427	22,426	272,261
Percent of total			69.70%	4.28%	17.79%	8.24%	
Per ADA			15,104	928	3,855	1,785	21,671
Fallbrook Union Elementary	4,732	24,941	68,824	9,457	16,981	4,730	99,992
Percent of total			68.83%	9.46%	16.98%	4.73%	
Per ADA			14,546	1,999	3,589	1,000	21,133
Jamul-Dulzura Union Elementary	562	3,901	7,374	491	1,273	1,035	10,174
Percent of total			72.48%	4.83%	12.52%	10.17%	
Per ADA			13,119	874	2,265	1,842	18,100
Julian Union Elementary	286	1,442	3,836	371	541	1,446	6,193
Percent of total			61.94%	5.99%	8.73%	23.34%	
Per ADA			13,430	1,299	1,893	5,062	21,684
La Mesa-Spring Valley Elementary	9,636	44,252	135,760	7,496	33,747	13,325	190,328
Percent of total			71.33%	3.94%	17.73%	7.00%	
Per ADA			14,089	778	3,502	1,383	19,752
Lakeside Union Elementary	4,402	9,286	54,667	2,289	9,405	6,667	73,029
Percent of total			74.86%	3.13%	12.88%	9.13%	
Per ADA			12,419	520	2,137	1,515	16,591
Lemon Grove Elementary	2,783	14,384	42,106	2,508	10,792	4,781	60,188
Percent of total			69.96%	4.17%	17.93%	7.94%	
Per ADA			15,132	901	3,878	1,718	21,630
National Elementary	3,632	28,813	58,880	3,377	16,106	8,311	86,674
Percent of total			67.93%	3.90%	18.58%	9.59%	
Per ADA			16,212	930	4,435	2,288	23,865
Rancho Santa Fe Elementary	475	1,867	13,825	207	1,096	1,695	16,822
Percent of total			82.18%	1.23%	6.52%	10.07%	
Per ADA			29,086	435	2,306	3,565	35,392
San Pasqual Union Elementary	539	2,801	6,422	225	797	651	8,094
Percent of total			79.34%	2.78%	9.85%	8.04%	
Per ADA			11,915	417	1,479	1,207	15,019
San Ysidro Elementary	3,800	12,914	58,222	2,452	11,640	4,452	76,766
Percent of total			75.84%	3.19%	15.16%	5.80%	
Per ADA			15,320	645	3,063	1,171	20,199
Santee Elementary	5,581	31,796	70,095	3,068	10,167	7,356	90,686
Percent of total			77.29%	3.38%	11.21%	8.11%	
Per ADA			12,560	550	1,822	1,318	16,249

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2025-2026

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

	(8)	(9)	(10)	(11)	(12)	(13)
DISTRICTS	EXPENDITURES					
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay
Alpine Union Elementary	\$ 9,262	\$ 4,310	\$ 5,927	\$ 784	\$ 4,434	\$ 374
Percent of total	36.20%	16.85%	23.17%	3.06%	17.33%	1.46%
Per ADA	\$ 7,025	\$ 3,269	\$ 4,495	\$ 595	\$ 3,363	\$ 284
Cajon Valley Union Elementary	124,433	60,997	85,338	11,902	37,157	3,960
Percent of total	38.30%	18.78%	26.27%	3.66%	11.44%	1.22%
Per ADA	8,343	4,090	5,722	798	2,491	266
Cardiff Elementary	6,269	2,331	3,569	378	1,561	0
Percent of total	42.18%	15.69%	24.01%	2.54%	10.50%	0.00%
Per ADA	11,036	4,104	6,283	665	2,748	0
Chula Vista Elementary	175,300	80,404	117,674	30,499	43,892	2,653
Percent of total	38.85%	17.82%	26.08%	6.76%	9.73%	0.59%
Per ADA	8,453	3,877	5,674	1,471	2,116	128
Dehesa Elementary	1,728	1,247	1,300	743	2,705	15
Percent of total	22.33%	16.12%	16.80%	9.61%	34.95%	0.19%
Per ADA	3,223	2,327	2,425	1,387	5,046	28
Del Mar Union Elementary	35,601	11,105	20,921	2,109	10,455	275
Percent of total	44.07%	13.75%	25.90%	2.61%	12.94%	0.34%
Per ADA	10,717	3,343	6,298	635	3,147	83
Encinitas Union Elementary	38,125	13,158	23,071	1,892	9,184	300
Percent of total	44.47%	15.35%	26.91%	2.21%	10.71%	0.35%
Per ADA	9,693	3,345	5,866	481	2,335	76
Escondido Union Elementary	107,606	41,986	71,743	9,390	69,834	137
Percent of total	35.87%	14.00%	23.91%	3.13%	23.28%	0.05%
Per ADA	8,565	3,342	5,710	747	5,559	11
Fallbrook Union Elementary	41,090	17,795	28,695	7,343	8,763	423
Percent of total	39.56%	17.13%	27.63%	7.07%	8.44%	0.41%
Per ADA	8,684	3,761	6,065	1,552	1,852	89
Jamul-Dulzura Union Elementary	3,288	2,069	2,377	291	1,663	200
Percent of total	32.10%	20.20%	23.21%	2.84%	16.23%	1.95%
Per ADA	5,850	3,682	4,229	518	2,958	356
Julian Union Elementary	1,712	1,092	1,392	280	1,626	21
Percent of total	27.93%	17.83%	22.71%	4.57%	26.53%	0.34%
Per ADA	5,994	3,825	4,874	981	5,693	73
La Mesa-Spring Valley Elementary	79,775	37,267	56,799	9,656	17,647	3,476
Percent of total	39.03%	18.24%	27.79%	4.72%	8.63%	1.70%
Per ADA	8,279	3,868	5,895	1,002	1,831	361
Lakeside Union Elementary	30,993	11,556	23,145	2,101	5,077	3,273
Percent of total	40.30%	15.03%	30.10%	2.73%	6.60%	4.26%
Per ADA	7,041	2,625	5,258	477	1,153	744
Lemon Grove Elementary	24,828	11,158	16,928	2,345	9,897	113
Percent of total	38.17%	17.16%	26.03%	3.61%	15.22%	0.17%
Per ADA	8,923	4,010	6,084	843	3,557	41
National Elementary	33,981	15,561	26,601	5,206	18,579	2,850
Percent of total	32.99%	15.11%	25.82%	5.05%	18.04%	2.77%
Per ADA	9,356	4,284	7,324	1,433	5,115	785
Rancho Santa Fe Elementary	6,875	3,260	4,728	531	2,038	0
Percent of total	39.42%	18.69%	27.11%	3.04%	11.69%	0.00%
Per ADA	14,463	6,858	9,947	1,116	4,288	0
San Pasqual Union Elementary	3,108	1,696	2,029	569	1,258	0
Percent of total	35.85%	19.56%	23.40%	6.57%	14.51%	0.00%
Per ADA	5,768	3,147	3,764	1,057	2,334	0
San Ysidro Elementary	27,214	13,148	19,455	1,672	15,118	0
Percent of total	35.52%	17.16%	25.39%	2.18%	19.73%	0.00%
Per ADA	7,161	3,460	5,119	440	3,978	0
Santee Elementary	41,341	17,264	26,132	4,169	10,453	20
Percent of total	41.62%	17.38%	26.31%	4.20%	10.52%	0.02%
	7,408	3,094	4,682	747	1,873	4

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2025-2026

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

DISTRICTS	EXPENDITURES			Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 528	\$ (35)	\$ 25,583	\$ -	\$ (2,989)	\$ 4,834
Percent of total	2.06%	-0.14%				
Per ADA	\$ 400	\$ (26)	\$ 19,404			
Cajon Valley Union Elementary	1,799	(732)	324,854	(2,358)	(9,114)	83,617
Percent of total	0.55%	-0.23%				
Per ADA	121	(49)	21,780			
Cardiff Elementary	755	0	14,862	(398)	(171)	3,704
Percent of total	5.08%	0.00%				
Per ADA	1,330	0	26,166			
Chula Vista Elementary	1,559	(770)	451,211	0	(50,519)	95,394
Percent of total	0.35%	-0.17%				
Per ADA	75	(37)	21,756			
Dehesa Elementary	0	0	7,738	(78)	610	1,062
Percent of total	0.00%	0.00%				
Per ADA	0	0	14,436			
Del Mar Union Elementary	307	0	80,774	0	384	20,257
Percent of total	0.38%	0.00%				
Per ADA	92	0	24,315			
Encinitas Union Elementary	2	0	85,732	(800)	(1,747)	20,194
Percent of total	0.00%	0.00%				
Per ADA	0	0	21,797			
Escondido Union Elementary	0	(690)	300,007	(18)	(27,764)	44,165
Percent of total	0.00%	-0.23%				
Per ADA	0	(55)	23,880			
Fallbrook Union Elementary	0	(250)	103,858	0	(3,866)	21,075
Percent of total	0.00%	-0.24%				
Per ADA	0	(53)	21,950			
Jamul-Dulzura Union Elementary	355	0	10,244	227	157	4,059
Percent of total	3.46%	0.00%				
Per ADA	631	0	18,224			
Julian Union Elementary	5	0	6,128	(30)	35	1,477
Percent of total	0.08%	0.00%				
Per ADA	18	0	21,458			
La Mesa-Spring Valley Elementary	75	(325)	204,371	4	(14,039)	30,213
Percent of total	0.04%	-0.16%				
Per ADA	8	(34)	21,209			
Lakeside Union Elementary	888	(129)	76,904	0	(3,875)	5,411
Percent of total	1.15%	-0.17%				
Per ADA	202	(29)	17,471			
Lemon Grove Elementary	55	(287)	65,037	0	(4,850)	9,534
Percent of total	0.08%	-0.44%				
Per ADA	20	(103)	23,373			
National Elementary	565	(330)	103,014	0	(16,340)	12,473
Percent of total	0.55%	-0.32%				
Per ADA	156	(91)	28,364			
Rancho Santa Fe Elementary	9	0	17,440	0	(618)	1,249
Percent of total	0.05%	0.00%				
Per ADA	19	0	36,691			
San Pasqual Union Elementary	11	0	8,671	0	(577)	2,224
Percent of total	0.13%	0.00%				
Per ADA	20	0	16,089			
San Ysidro Elementary	271	(266)	76,613	21	174	13,088
Percent of total	0.35%	-0.35%				
Per ADA	71	(70)	20,159			
Santee Elementary	137	(190)	99,326	(700)	(9,340)	22,456
Percent of total	0.14%	-0.19%				
Per ADA	25	(34)	17,798			

TABLE VII BUDGET REVENUES AND EXPENDITURES - GENERAL FUND 2025-2026

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	2025-26 P-2 ADA	Adjusted Net Beginning Balance	REVENUES				
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues
Solana Beach Elementary	2,443	\$ 19,031	\$ 60,150	\$ 680	\$ 5,132	\$ 2,965	\$ 68,927
Percent of total			87.27%	0.99%	7.45%	4.30%	
Per ADA			\$ 24,620	\$ 278	\$ 2,101	\$ 1,214	\$ 28,213
South Bay Union Elementary	3,275	47,499	53,300	3,960	14,950	11,458	83,668
Percent of total			63.70%	4.73%	17.87%	13.69%	
Per ADA			16,276	1,209	4,565	3,499	25,549
Spencer Valley Elementary	37	5,731	1,601	34	185	582	2,401
Percent of total			66.65%	1.40%	7.70%	24.25%	
Per ADA			43,199	905	4,990	15,720	64,815
Vallecitos Elementary	181	1,759	2,786	136	554	361	3,837
Percent of total			72.61%	3.55%	14.43%	9.41%	
Per ADA			15,434	756	3,068	1,999	21,257
Total Elementary	100,258	\$ 614,952	\$ 1,502,524	\$ 86,789	\$ 303,132	\$ 188,439	\$ 2,080,884
Percent of total			72.21%	4.17%	14.57%	9.06%	
Per ADA			\$ 14,987	\$ 866	\$ 3,024	\$ 1,880	\$ 20,755
HIGH SCHOOL DISTRICTS							
Escondido Union High	5,557	49,736	103,113	4,987	12,287	7,923	128,310
Percent of total			80.36%	3.89%	9.58%	6.18%	
Per ADA			18,556	897	2,211	1,426	23,090
Fallbrook Union High	1,802	10,769	31,119	2,951	3,830	1,936	39,836
Percent of total			78.12%	7.41%	9.61%	4.86%	
Per ADA			17,269	1,638	2,126	1,074	22,106
Grossmont Union High	14,659	84,855	233,820	15,006	28,540	34,338	311,703
Percent of total			75.01%	4.81%	9.16%	11.02%	
Per ADA			15,950	1,024	1,947	2,342	21,263
Julian Union High	110	1,028	2,829	113	506	205	3,654
Percent of total			77.44%	3.09%	13.85%	5.62%	
Per ADA			25,722	1,028	4,599	1,867	33,215
San Dieguito Union High	11,288	34,171	162,754	4,118	16,916	11,895	195,683
Percent of total			83.17%	2.10%	8.64%	6.08%	
Per ADA			14,418	365	1,499	1,054	17,336
Sweetwater Union High	30,982	284,312	467,389	23,840	48,490	33,501	573,220
Percent of total			81.54%	4.16%	8.46%	5.84%	
Per ADA			15,086	769	1,565	1,081	18,502
Total High School	58,841	\$ 415,135	\$ 1,001,024	\$ 51,015	\$ 110,568	\$ 89,799	\$ 1,252,406
Percent of total			79.93%	4.07%	8.83%	7.17%	
Per ADA			\$ 17,012	\$ 867	\$ 1,879	\$ 1,526	\$ 21,285

TABLE VII (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2025-2026

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

	(8)	(9)	(10)	(11)	(12)	(13)
DISTRICTS	EXPENDITURES					
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay
Solana Beach Elementary	\$ 27,780	\$ 9,770	\$ 18,541	\$ 4,517	\$ 10,490	\$ -
Percent of total	39.11%	13.76%	26.10%	6.36%	14.77%	0.00%
Per ADA	\$ 11,371	\$ 3,999	\$ 7,589	\$ 1,849	\$ 4,294	\$ -
South Bay Union Elementary	31,937	17,553	27,665	5,162	14,089	1,072
Percent of total	32.76%	18.01%	28.38%	5.30%	14.45%	1.10%
Per ADA	9,752	5,360	8,448	1,576	4,302	327
Spencer Valley Elementary	462	433	433	91	432	20
Percent of total	24.71%	23.14%	23.13%	4.85%	23.11%	1.07%
Per ADA	12,476	11,682	11,678	2,448	11,671	540
Vallecitos Elementary	1,441	611	1,006	196	935	149
Percent of total	33.23%	14.08%	23.20%	4.52%	21.55%	3.43%
Per ADA	7,984	3,382	5,575	1,085	5,178	825
Total Elementary	\$ 854,150	\$ 375,772	\$ 585,468	\$ 101,827	\$ 297,287	\$ 19,331
Percent of total	38.18%	16.80%	26.17%	4.55%	13.29%	0.86%
Per ADA	\$ 8,520	\$ 3,748	\$ 5,840	\$ 1,016	\$ 2,965	\$ 193
Escondido Union High	54,242	24,702	41,583	6,786	16,625	853
Percent of total	37.55%	17.10%	28.78%	4.70%	11.51%	0.59%
Per ADA	9,761	4,445	7,483	1,221	2,992	153
Fallbrook Union High	15,796	7,442	10,342	3,086	6,420	589
Percent of total	35.48%	16.72%	23.23%	6.93%	14.42%	1.32%
Per ADA	8,766	4,130	5,739	1,712	3,563	327
Grossmont Union High	121,876	55,941	90,370	11,273	41,024	306
Percent of total	37.96%	17.43%	28.15%	3.51%	12.78%	0.10%
Per ADA	8,314	3,816	6,165	769	2,798	21
Julian Union High	1,125	724	782	372	644	0
Percent of total	30.75%	19.79%	21.37%	10.17%	17.62%	0.00%
Per ADA	10,224	6,581	7,105	3,381	5,857	0
San Dieguito Union High	85,294	29,872	51,022	11,101	22,068	952
Percent of total	42.31%	14.82%	25.31%	5.51%	10.95%	0.47%
Per ADA	7,556	2,646	4,520	983	1,955	84
Sweetwater Union High	292,842	98,052	174,994	78,830	70,835	8,100
Percent of total	40.23%	13.47%	24.04%	10.83%	9.73%	1.11%
Per ADA	9,452	3,165	5,648	2,544	2,286	261
Total High School	\$ 571,176	\$ 216,732	\$ 369,092	\$ 111,448	\$ 157,616	\$ 10,799
Percent of total	39.58%	15.02%	25.58%	7.72%	10.92%	0.75%
Per ADA	\$ 9,707	\$ 3,683	\$ 6,273	\$ 1,894	\$ 2,679	\$ 184

TABLE VII (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2025-2026

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

	(14)	(15)	(16)	(17)	(18)	(19)
DISTRICTS	EXPENDITURES			Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
Solana Beach Elementary	\$ 30	\$ (100)	\$ 71,028	\$ (575)	\$ (2,676)	\$ 16,354
Percent of total	0.04%	-0.14%				
Per ADA	\$ 12	\$ (41)	\$ 29,073			
South Bay Union Elementary	0	0	97,478	2,166	(11,643)	35,856
Percent of total	0.00%	0.00%				
Per ADA	0	0	29,766			
Spencer Valley Elementary	0	0	1,871	(491)	40	5,770
Percent of total	0.00%	0.00%				
Per ADA	0	0	50,496			
Vallecitos Elementary	0	0	4,337	0	(500)	1,259
Percent of total	0.00%	0.00%				
Per ADA	0	0	24,029			
Total Elementary	\$ 7,350	\$ (4,103)	\$ 2,237,082	\$ (3,030)	\$ (159,227)	\$ 455,725
Percent of total	0.33%	-0.18%				
Per ADA	\$ 73	\$ (41)	\$ 22,313			
HIGH SCHOOL DISTRICTS						
Escondido Union High	0	(323)	144,468	646	(15,512)	34,225
Percent of total	0.00%	-0.22%				
Per ADA	0	(58)	25,998			
Fallbrook Union High	930	(80)	44,524	0	(4,688)	6,081
Percent of total	2.09%	-0.18%				
Per ADA	516	(44)	24,708			
Grossmont Union High	1,394	(1,148)	321,035	20	(9,312)	75,544
Percent of total	0.43%	-0.36%				
Per ADA	95	(78)	21,900			
Julian Union High	11	0	3,657	0	(3)	1,025
Percent of total	0.29%	0.00%				
Per ADA	96	0	33,245			
San Dieguito Union High	1,414	(145)	201,579	(1,100)	(6,996)	27,175
Percent of total	0.70%	-0.07%				
Per ADA	125	(13)	17,858			
Sweetwater Union High	5,050	(839)	727,863	(3)	(154,646)	129,665
Percent of total	0.69%	-0.12%				
Per ADA	163	(27)	23,493			
Total High School	\$ 8,798	\$ (2,535)	\$ 1,443,126	\$ (437)	\$ (191,157)	\$ 223,978
Percent of total	0.61%	-0.18%				
Per ADA	\$ 150	\$ (43)	\$ 24,526			

TABLE VII BUDGET REVENUES AND EXPENDITURES - GENERAL FUND 2025-2026

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	2025-26 P-2 ADA	Adjusted Net Beginning Balance	REVENUES				
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	2,096	\$ 9,267	\$ 26,795	\$ 1,431	\$ 4,523	\$ 2,586	\$ 35,335
Percent of total			75.83%	4.05%	12.80%	7.32%	
Per ADA			\$ 12,783	\$ 683	\$ 2,158	\$ 1,234	\$ 16,857
Borrego Springs Unified	327	3,123	6,095	989	1,074	1,413	9,571
Percent of total			63.68%	10.33%	11.22%	14.77%	
Per ADA			18,650	3,026	3,287	4,325	29,287
Carlsbad Unified	10,086	27,573	137,805	4,360	19,744	10,878	172,787
Percent of total			79.75%	2.52%	11.43%	6.30%	
Per ADA			13,664	432	1,958	1,079	17,132
Coronado Unified	2,629	5,238	32,458	5,282	5,025	3,788	46,553
Percent of total			69.72%	11.35%	10.79%	8.14%	
Per ADA			12,346	2,009	1,911	1,441	17,708
Mountain Empire Unified	1,568	3,084	23,690	2,290	6,218	5,403	37,601
Percent of total			63.00%	6.09%	16.54%	14.37%	
Per ADA			15,113	1,461	3,967	3,447	23,987
Oceanside Unified	13,624	100,386	207,545	17,021	30,376	18,493	273,435
Percent of total			75.90%	6.22%	11.11%	6.76%	
Per ADA			15,234	1,249	2,230	1,357	20,070
Poway Unified	32,658	81,739	404,688	10,548	85,816	17,312	518,364
Percent of total			78.07%	2.03%	16.56%	3.34%	
Per ADA			12,392	323	2,628	530	15,872
Ramona Unified	4,524	21,241	63,844	2,443	10,267	5,581	82,134
Percent of total			77.73%	2.97%	12.50%	6.79%	
Per ADA			14,113	540	2,270	1,234	18,157
San Diego Unified	87,698	325,612	1,261,761	109,313	337,461	53,839	1,762,374
Percent of total			71.59%	6.20%	19.15%	3.05%	
Per ADA			14,387	1,246	3,848	614	20,096
San Marcos Unified	17,544	87,401	228,531	8,610	34,950	28,788	300,878
Percent of total			75.95%	2.86%	11.62%	9.57%	
Per ADA			13,026	491	1,992	1,641	17,150
Valley Center-Pauma Unified	3,244	33,434	48,106	3,902	7,327	3,925	63,260
Percent of total			76.05%	6.17%	11.58%	6.20%	
Per ADA			14,831	1,203	2,259	1,210	19,502
Vista Unified	16,590	101,987	243,107	14,383	38,991	20,990	317,470
Percent of total			76.58%	4.53%	12.28%	6.61%	
Per ADA			14,654	867	2,350	1,265	19,137
Warner Unified	184	3,400	3,311	467	571	546	4,895
Percent of total			67.63%	9.55%	11.67%	11.16%	
Per ADA			17,991	2,540	3,103	2,968	26,602
Total Unified	192,771	\$ 803,485	\$ 2,687,734	\$ 181,039	\$ 582,344	\$ 173,542	\$ 3,624,658
Percent of total			74.15%	4.99%	16.07%	4.79%	
Per ADA			\$ 13,943	\$ 939	\$ 3,021	\$ 900	\$ 18,803
Total K-12	351,869	\$ 1,833,572	\$ 5,191,282	\$ 318,842	\$ 996,044	\$ 451,780	\$ 6,957,949
Percent of total			74.61%	4.58%	14.32%	6.49%	
Per ADA			\$ 14,753	\$ 906	\$ 2,831	\$ 1,284	\$ 19,774

Sources: 2025-2026 Adopted Budget Reports, SACS Report (Form A P-2 ADA)

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2025-2026

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

	(8)	(9)	(10)	(11)	(12)	(13)
DISTRICTS	EXPENDITURES					
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay
Bonsall Unified	\$ 15,781	\$ 6,425	\$ 10,212	\$ 1,590	\$ 5,156	\$ 249
Percent of total	39.37%	16.03%	25.47%	3.97%	12.86%	0.62%
Per ADA	\$ 7,529	\$ 3,065	\$ 4,872	\$ 759	\$ 2,460	\$ 119
Borrego Springs Unified	2,457	2,117	2,020	860	2,252	7
Percent of total	25.29%	21.80%	20.80%	8.86%	23.18%	0.07%
Per ADA	7,518	6,478	6,181	2,633	6,890	21
Carlsbad Unified	69,548	23,344	52,740	4,044	25,219	338
Percent of total	39.57%	13.28%	30.01%	2.30%	14.35%	0.19%
Per ADA	6,896	2,315	5,229	401	2,500	34
Coronado Unified	20,746	8,613	14,536	2,013	8,121	21
Percent of total	38.41%	15.95%	26.91%	3.73%	15.04%	0.04%
Per ADA	7,891	3,276	5,529	766	3,089	8
Mountain Empire Unified	11,446	6,162	9,360	2,055	4,863	3,630
Percent of total	29.94%	16.12%	24.48%	5.38%	12.72%	9.49%
Per ADA	7,302	3,931	5,971	1,311	3,102	2,315
Oceanside Unified	108,502	43,121	80,118	11,352	54,698	1,451
Percent of total	36.06%	14.33%	26.63%	3.77%	18.18%	0.48%
Per ADA	7,964	3,165	5,881	833	4,015	107
Poway Unified	219,835	92,026	162,876	20,604	48,298	1,347
Percent of total	40.12%	16.80%	29.73%	3.76%	8.81%	0.25%
Per ADA	6,731	2,818	4,987	631	1,479	41
Ramona Unified	33,421	17,074	24,744	4,511	7,214	1,452
Percent of total	37.02%	18.91%	27.41%	5.00%	7.99%	1.61%
Per ADA	7,388	3,774	5,470	997	1,595	321
San Diego Unified	775,962	310,340	665,699	57,122	150,577	6,375
Percent of total	39.43%	15.77%	33.83%	2.90%	7.65%	0.32%
Per ADA	8,848	3,539	7,591	651	1,717	73
San Marcos Unified	131,124	49,981	94,491	10,715	38,496	3,010
Percent of total	39.61%	15.10%	28.54%	3.24%	11.63%	0.91%
Per ADA	7,474	2,849	5,386	611	2,194	172
Valley Center-Pauma Unified	27,707	10,065	16,696	2,581	9,971	160
Percent of total	41.08%	14.92%	24.75%	3.83%	14.78%	0.24%
Per ADA	8,542	3,103	5,147	796	3,074	49
Vista Unified	138,943	53,063	93,578	28,202	34,729	2,337
Percent of total	39.45%	15.07%	26.57%	8.01%	9.86%	0.66%
Per ADA	8,375	3,199	5,641	1,700	2,093	141
Warner Unified	1,595	1,263	1,490	383	1,346	26
Percent of total	25.89%	20.50%	24.19%	6.21%	21.85%	0.42%
Per ADA	8,666	6,862	8,098	2,079	7,314	139
Total Unified	\$ 1,557,068	\$ 623,594	\$ 1,228,560	\$ 146,035	\$ 390,938	\$ 20,403
Percent of total	39.11%	15.66%	30.86%	3.67%	9.82%	0.51%
Per ADA	\$ 8,077	\$ 3,235	\$ 6,373	\$ 758	\$ 2,028	\$ 106
Total K-12	\$ 2,982,393	\$ 1,216,098	\$ 2,183,120	\$ 359,309	\$ 845,840	\$ 50,533
Percent of total	38.93%	15.87%	28.49%	4.69%	11.04%	0.66%
Per ADA	\$ 8,476	\$ 3,456	\$ 6,204	\$ 1,021	\$ 2,404	\$ 144

Sources: 2025-2026 Adopted Budget Reports, SACS Report (Form A P-2 ADA)

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

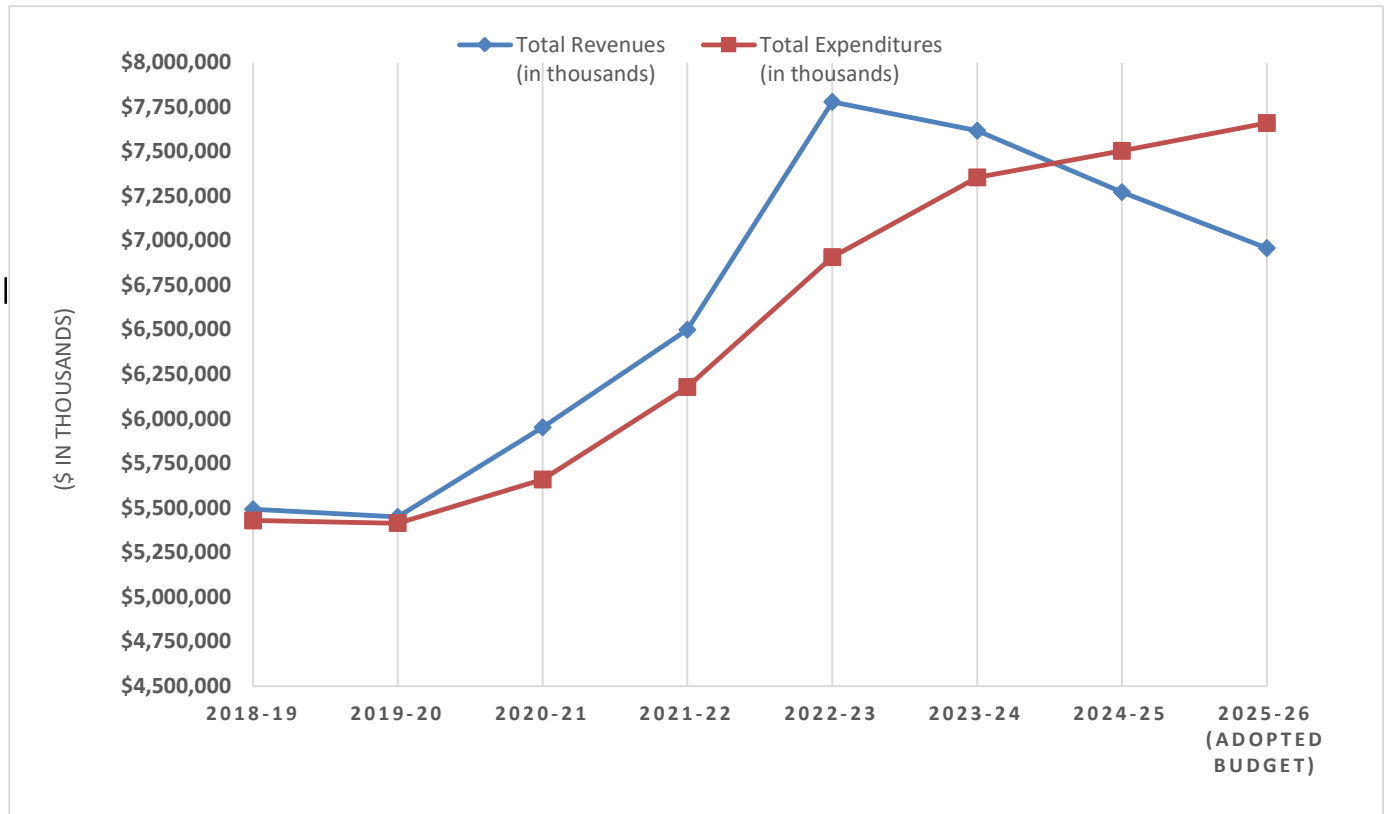
2025-2026

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

DISTRICTS	EXPENDITURES			Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 674	\$ -	\$ 40,086	\$ (450)	\$ (5,201)	\$ 4,066
Percent of total	1.68%	0.00%				
Per ADA	\$ 321	\$ -	\$ 19,124			
Borrego Springs Unified	0	0	9,713	(15)	(157)	2,966
Percent of total	0.00%	0.00%				
Per ADA	0	0	29,721			
Carlsbad Unified	524	0	175,757	0	(2,970)	24,602
Percent of total	0.30%	0.00%				
Per ADA	52	0	17,426			
Coronado Unified	0	(41)	54,009	7,456	(0)	5,238
Percent of total	0.00%	-0.08%				
Per ADA	0	(15)	20,544			
Mountain Empire Unified	780	(67)	38,229	(7)	(635)	2,450
Percent of total	2.04%	-0.18%				
Per ADA	498	(43)	24,388			
Oceanside Unified	1,687	(66)	300,863	0	(27,428)	72,958
Percent of total	0.56%	-0.02%				
Per ADA	124	(5)	22,083			
Poway Unified	3,945	(1,023)	547,908	2,556	(26,988)	54,751
Percent of total	0.72%	-0.19%				
Per ADA	121	(31)	16,777			
Ramona Unified	1,985	(132)	90,271	(250)	(8,386)	12,855
Percent of total	2.20%	-0.15%				
Per ADA	439	(29)	19,955			
San Diego Unified	3,836	(1,981)	1,967,931	29,088	(176,468)	149,144
Percent of total	0.19%	-0.10%				
Per ADA	44	(23)	22,440			
San Marcos Unified	3,607	(353)	331,072	(1,455)	(31,649)	55,752
Percent of total	1.09%	-0.11%				
Per ADA	206	(20)	18,871			
Valley Center-Pauma Unified	274	0	67,452	(215)	(4,408)	29,026
Percent of total	0.41%	0.00%				
Per ADA	84	0	20,795			
Vista Unified	2,052	(694)	352,211	0	(34,741)	67,247
Percent of total	0.58%	-0.20%				
Per ADA	124	(42)	21,231			
Warner Unified	70	(12)	6,159	(128)	(1,392)	2,008
Percent of total	1.14%	-0.20%				
Per ADA	381	(67)	33,473			
Total Unified	\$ 19,433	\$ (4,368)	\$ 3,981,661	\$ 46,570	\$ (310,433)	\$ 493,052
Percent of total	0.49%	-0.11%				
Per ADA	\$ 101	\$ (23)	\$ 20,655			
Total K-12	\$ 35,581	\$ (11,006)	\$ 7,661,869	\$ 43,103	\$ (660,817)	\$ 1,172,755
Percent of total	0.46%	-0.14%				
Per ADA	\$ 101	\$ (31)	\$ 21,775			

Sources: 2025-2026 Adopted Budget Reports, SACS Report (Form A P-2 ADA)

REVENUES AND EXPENDITURES - GENERAL FUND COMPARISON TABLE (K-12) 2024-2025



Fiscal Year	Total Revenues (in thousands)	Total Expenditures (in thousands)
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	\$7,273,616	\$7,504,852
2025-26 (Adopted Budget)	\$6,957,949	\$7,661,869

TABLE VIII

SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS

2024-2025

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	State Aid	Federal Contribution	County Property Tax Transfer ¹	Other Special Education Revenue ²	Total Special Education Revenue	Total Direct Costs
EAST COUNTY						
Alpine Union Elementary	\$ 1,091,610	\$ 367,346	\$ 78,225	\$ 86,269	\$ 1,623,450	\$ 2,609,805
Cajon Valley Union Elementary	15,311,933	5,144,130	1,642,554	5,151,660	27,250,277	88,815,951
Dehesa Elementary	307,695	39,535	20,874	53,053	421,157	912,124
Grossmont Union High	16,607,412	5,451,164	1,905,554	6,040,206	30,004,336	87,910,727
Jamul-Dulzura Union Elementary	627,904	130,815	73,117	393,707	1,225,543	2,101,262
La Mesa-Spring Valley Elementary	9,107,182	3,020,076	1,009,241	1,866,445	15,002,944	43,553,661
Lakeside Union Elementary	4,704,502	1,416,283	448,243	761,986	7,331,014	16,292,447
Lemon Grove Elementary	2,337,070	1,517,311	280,015	570,815	4,705,211	12,523,441
Mountain Empire Unified	1,669,096	507,089	206,255	298,579	2,681,019	6,657,215
Santee Elementary	4,913,772	1,887,923	566,539	999,175	8,367,409	22,638,725
TOTAL EAST COUNTY	\$ 56,678,176	\$ 19,481,672	\$ 6,230,617	\$ 16,221,895	\$ 98,612,360	\$ 284,015,358
NORTH COASTAL						
Cardiff Elementary	\$ 469,064	\$ 129,301	\$ 60,156	\$ 49,724	\$ 708,245	\$ 2,145,121
Carlsbad Unified	8,553,883	2,417,834	930,379	1,495,270	13,397,366	46,060,148
Del Mar Union Elementary	2,652,212	672,644	345,185	441,559	4,111,600	12,426,970
Encinitas Union Elementary	3,203,641	1,169,782	418,087	516,597	5,308,107	15,923,217
Fallbrook Union Elementary	3,676,434	1,514,501	473,841	454,215	6,118,991	19,657,745
Fallbrook Union High	1,455,337	465,680	105,246	339,579	2,365,842	8,902,608
Oceanside Unified	10,645,033	4,069,548	778,796	2,706,344	18,199,722	69,759,746
Rancho Santa Fe Elementary	371,137	151,992	50,238	88,332	661,699	2,562,536
San Diegoito Union High	9,201,819	2,424,299	1,159,532	406,600	13,192,250	31,033,745
San Marcos Unified	14,689,913	5,859,880	1,789,218	1,669,277	24,008,288	69,193,316
Solana Beach Elementary	1,952,276	431,129	258,275	434,564	3,076,244	11,385,204
Vallecitos Elementary	147,173	38,436	16,975	-	202,584	635,404
Vista Unified	13,402,584	5,622,397	1,811,404	485,389	21,321,774	77,221,083
Bonsall Unified	1,735,683	537,056	207,699	432,996	2,913,434	9,190,130
TOTAL NORTH COASTAL	\$ 72,156,189	\$ 25,504,478	\$ 8,405,031	\$ 9,520,448	\$ 115,586,146	\$ 376,096,974
NORTH INLAND						
Borrego Springs Unified	\$ 287,474	\$ 68,851	\$ 21,005	\$ 49,878	\$ 427,208	\$ 943,585
Escondido Union Elementary	11,681,413	4,364,092	1,402,581	1,340,247	18,788,333	57,872,580
Escondido Union High	5,882,724	1,617,565	677,864	226,601	8,404,754	20,486,747
Julian Union Elementary	951,059	103,265	75,088	-	1,129,412	1,904,737
Julian Union High	119,731	39,575	10,866	44,225	214,397	728,236
Ramona Unified	3,734,317	1,812,305	504,382	215,214	6,266,218	15,294,376
San Pasqual Union Elementary	464,663	109,888	62,121	43,938	680,610	1,009,647
Spencer Valley Elementary	18,723	16,401	4,456	3,311	42,891	295,305
Valley Center-Pauma Unified	2,769,047	1,147,999	331,348	1,031,687	5,280,081	10,000,704
Warner Unified	206,408	50,636	9,919	35,331	302,294	586,292
TOTAL NORTH INLAND	\$ 26,115,559	\$ 9,330,576	\$ 3,099,630	\$ 2,990,433	\$ 41,536,198	\$ 109,122,208
SOUTH COUNTY						
Chula Vista Elementary	\$ 22,303,829	\$ 7,468,462	\$ 2,033,994	\$ 2,391,746	\$ 34,198,031	\$ 75,825,915
Coronado Unified	1,690,399	651,502	192,692	458,485	2,993,078	11,068,420
National Elementary	2,499,944	1,116,933	305,177	706,200	4,628,254	15,459,629
San Ysidro Elementary	2,770,749	1,140,234	311,644	368,425	4,591,052	18,354,096
South Bay Union Elementary	4,735,198	1,616,256	374,266	811,764	7,537,484	21,977,558
Sweetwater Union High	26,754,077	6,887,577	2,548,457	2,544,447	38,734,558	131,954,069
TOTAL SOUTH COUNTY	\$ 60,754,196	\$ 18,880,963	\$ 5,766,230	\$ 7,281,067	\$ 92,682,457	\$ 274,639,686
Poway Unified	\$ 28,416,848	\$ 8,017,120	\$ 3,269,851	\$ 2,966,988	\$ 42,670,806	\$ 117,436,904
San Diego Unified	81,075,902	28,192,287	9,268,995	9,786,462	128,323,646	455,264,760
TOTAL	\$ 109,492,750	\$ 36,209,407	\$ 12,538,846	\$ 12,753,450	\$ 170,994,453	\$ 572,701,664
TOTAL K-12	\$ 325,196,870	\$ 109,407,096	\$ 36,040,354	\$ 48,767,293	\$ 519,411,613	\$ 1,616,575,889

Source: 2024-2025 Unaudited Actuals Financial Reports, SACS Report (Form 01)

Notes: ¹ SACS Object Code 8097.

² Other Special Education revenue does not include transfers from other categorical programs.

Does not include transportation.

Sum may not equal total column due to rounding.

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2024-2025

	(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	\$ -	\$ 2,609,805	100.00%	N/A	\$ 986,355	37.79%
Cajon Valley Union Elementary	462,620	89,278,571	99.48%	0.52%	62,028,294	69.48%
Dehesa Elementary	-	912,124	100.00%	N/A	490,967	53.83%
Grossmont Union High	40,040	87,950,767	99.95%	0.05%	57,946,432	65.89%
Jamul-Dulzura Union Elementary	-	2,101,262	100.00%	N/A	875,719	41.68%
La Mesa-Spring Valley Elementary	2,200	43,555,861	99.99%	0.01%	28,552,916	65.55%
Lakeside Union Elementary	1,204,400	17,496,847	93.12%	6.88%	10,165,834	58.10%
Lemon Grove Elementary	-	12,523,441	100.00%	N/A	7,818,230	62.43%
Mountain Empire Unified	1,426	6,658,641	99.98%	0.02%	3,977,622	59.74%
Santee Elementary	127,908	22,766,633	99.44%	0.56%	14,399,224	63.25%
TOTAL EAST COUNTY	\$ 1,838,594	\$ 285,853,952	99.20%	1.34%	\$ 187,241,592	65.50%
NORTH COASTAL						
Cardiff Elementary	\$ -	\$ 2,145,121	100.00%	N/A	\$ 1,436,877	66.98%
Carlsbad Unified	2,985	46,063,133	99.99%	0.01%	32,665,767	70.92%
Del Mar Union Elementary	85,196	12,512,166	99.32%	0.68%	8,400,566	67.14%
Encinitas Union Elementary	2,600	15,925,817	99.98%	0.02%	10,617,710	66.67%
Fallbrook Union Elementary	-	19,657,745	100.00%	N/A	13,538,754	68.87%
Fallbrook Union High	-	8,902,608	100.00%	N/A	6,536,765	73.43%
Oceanside Unified	71,965	69,831,711	99.90%	0.10%	51,631,989	73.94%
Rancho Santa Fe Elementary	-	2,562,536	100.00%	N/A	1,900,837	74.18%
San Dieguito Union High	100,242	31,133,987	99.68%	0.32%	17,941,737	57.63%
San Marcos Unified	473,879	69,667,195	99.32%	0.68%	45,658,907	65.54%
Solana Beach Elementary	1,660	11,386,864	99.99%	0.01%	8,310,621	72.98%
Vallecitos Elementary	-	635,404	100.00%	N/A	432,820	68.12%
Vista Unified	2,104,910	79,325,993	97.35%	2.65%	58,004,219	73.12%
Bonsall Unified	426	9,190,556	100.00%	0.00%	6,277,122	68.30%
TOTAL NORTH COASTAL	\$ 2,843,863	\$ 378,940,836	99.68%	0.50%	\$ 263,354,691	69.50%
NORTH INLAND						
Borrego Springs Unified	\$ -	\$ 943,585	100.00%	N/A	\$ 516,376	54.72%
Escondido Union Elementary	1,824,506	59,697,086	96.94%	3.06%	40,908,753	68.53%
Escondido Union High	22,449	20,509,196	99.89%	0.11%	12,104,442	59.02%
Julian Union Elementary	-	1,904,737	100.00%	N/A	775,325	40.71%
Julian Union High	-	728,236	100.00%	N/A	513,839	70.56%
Ramona Unified	116,036	15,410,412	99.25%	0.75%	9,144,194	59.34%
San Pasqual Union Elementary	-	1,009,647	100.00%	N/A	329,036	32.59%
Spencer Valley Elementary	-	295,305	100.00%	N/A	252,414	85.48%
Valley Center-Pauma Unified	13,624	10,014,328	99.86%	0.14%	4,734,248	47.27%
Warner Unified	5,164	591,456	99.13%	0.87%	289,162	48.89%
TOTAL NORTH INLAND	\$ 1,981,779	\$ 111,103,987	99.51%	0.99%	\$ 69,567,788	62.62%
SOUTH COUNTY						
Chula Vista Elementary	\$ 382,957	\$ 76,208,872	99.50%	0.50%	\$ 42,010,841	55.13%
Coronado Unified	-	11,068,420	100.00%	N/A	8,075,342	72.96%
National Elementary	70,430	15,530,059	99.55%	0.45%	10,901,805	70.20%
San Ysidro Elementary	53,889	18,407,985	99.71%	0.29%	13,816,933	75.06%
South Bay Union Elementary	152,424	22,129,982	99.31%	0.69%	14,592,498	65.94%
Sweetwater Union High	504,958	132,459,026	99.62%	0.38%	93,724,468	70.76%
TOTAL SOUTH COUNTY	\$ 1,164,659	\$ 275,804,345	99.61%	0.46%	\$ 183,121,888	66.40%
Poway Unified	\$ 484,280	\$ 117,921,184	99.59%	0.41%	\$ 75,250,378	63.81%
San Diego Unified	930,155	456,194,915	99.80%	0.20%	327,871,269	71.87%
TOTAL	\$ 1,414,435	\$ 574,116,099	99.69%	0.31%	\$ 403,121,646	70.22%
TOTAL K-12	\$ 9,243,329	\$ 1,625,819,219	99.54%	0.72%	\$ 1,106,407,606	68.05%

**TABLE IX
COSTS BY PROGRAM - GENERAL FUND
2024-2025**

DISTRICTS		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	\$ -	\$ 10,913,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	5,802,200	-	-	-	-	-	-
	TOTAL COSTS	-	16,715,728	-	-	-	-	-	-
Cajon Valley Union	Direct Costs	1,093,727	143,702,861	-	-	-	-	-	-
	Allocated Costs	22,118	57,580,476	-	-	-	-	-	-
	TOTAL COSTS	1,115,845	201,283,337	-	-	-	-	-	-
Cardiff	Direct Costs	-	7,417,153	-	-	-	-	-	-
	Allocated Costs	-	2,456,520	-	-	-	-	-	-
	TOTAL COSTS	-	9,873,672	-	-	-	-	-	-
Chula Vista Elementary	Direct Costs	248,662	267,752,405	-	-	-	-	-	-
	Allocated Costs	-	97,829,557	-	-	-	-	-	-
	TOTAL COSTS	248,662	365,581,962	-	-	-	-	-	-
Dehesa	Direct Costs	-	3,186,814	-	-	-	-	-	-
	Allocated Costs	-	1,550,253	-	-	-	-	-	-
	TOTAL COSTS	-	4,737,066	-	-	-	-	-	-
Del Mar Union	Direct Costs	73,498	41,724,090	-	-	-	-	-	-
	Allocated Costs	-	16,268,832	-	-	-	-	-	-
	TOTAL COSTS	73,498	57,992,921	-	-	-	-	-	-
Encinitas Union	Direct Costs	-	44,095,324	-	-	-	-	-	-
	Allocated Costs	-	16,668,200	-	-	-	-	-	-
	TOTAL COSTS	-	60,763,524	-	-	-	-	-	-
Escondido Union	Direct Costs	1,123,608	115,750,378	549,490	-	193,069	-	-	-
	Allocated Costs	1,605,546	42,516,242	-	-	70,844	-	-	-
	TOTAL COSTS	2,729,154	158,266,620	549,490	-	263,914	-	-	-
Fallbrook Union Elementary	Direct Costs	288,143	50,190,308	-	-	18,829	292	123,408	-
	Allocated Costs	-	17,897,597	-	-	-	76,728	-	-
	TOTAL COSTS	288,143	68,087,905	-	-	18,829	77,020	123,408	-
Jamul-Dulzura Union	Direct Costs	-	5,385,859	-	-	-	-	-	-
	Allocated Costs	-	3,516,670	-	-	-	-	-	-
	TOTAL COSTS	-	8,902,528	-	-	-	-	-	-
Julian Union	Direct Costs	106,457	2,363,756	-	-	-	-	-	-
	Allocated Costs	26,787	1,581,122	-	-	-	-	-	-
	TOTAL COSTS	133,244	3,944,878	-	-	-	-	-	-
La Mesa-Spring Valley	Direct Costs	161,039	115,047,695	-	-	-	-	427,740	-
	Allocated Costs	2,275	16,812,794	-	-	-	-	-	-
	TOTAL COSTS	163,314	131,860,490	-	-	-	-	427,740	-
Lakeside Union	Direct Costs	3,914	42,097,418	-	-	-	-	-	-
	Allocated Costs	-	12,830,068	-	-	-	-	-	-
	TOTAL COSTS	3,914	54,927,485	-	-	-	-	-	-
Lemon Grove	Direct Costs	338,038	30,294,617	-	-	-	-	-	42,354
	Allocated Costs	572,094	11,626,490	-	-	-	-	-	6,723
	TOTAL COSTS	910,132	41,921,107	-	-	-	-	-	49,077
National	Direct Costs	41,226	59,358,420	-	-	-	-	-	-
	Allocated Costs	-	30,431,755	-	-	-	-	-	-
	TOTAL COSTS	41,226	89,790,175	-	-	-	-	-	-
Rancho Santa Fe	Direct Costs	-	9,323,108	-	-	-	-	-	-
	Allocated Costs	-	2,606,706	-	-	-	-	-	-
	TOTAL COSTS	-	11,929,814	-	-	-	-	-	-
San Pasqual Union	Direct Costs	-	4,268,658	-	-	-	-	-	-
	Allocated Costs	-	1,650,090	-	-	-	-	-	-
	TOTAL COSTS	-	5,918,748	-	-	-	-	-	-
San Ysidro	Direct Costs	266,660	45,414,355	-	-	-	-	-	-
	Allocated Costs	897,121	14,678,720	-	-	-	-	-	-
	TOTAL COSTS	1,163,781	60,093,075	-	-	-	-	-	-
Santee	Direct Costs	17,240	40,442,649	231,104	-	-	-	171,897	-
	Allocated Costs	443,058	16,573,528	77,683	-	-	-	49,229	-
	TOTAL COSTS	460,298	57,016,178	308,787	-	-	-	221,125	-
Solana Beach	Direct Costs	211,693	31,785,007	-	-	-	-	-	-
	Allocated Costs	-	14,011,542	-	-	-	-	-	-
	TOTAL COSTS	211,693	45,796,549	-	-	-	-	-	-
South Bay Union	Direct Costs	228,574	76,225,105	-	-	-	-	-	-
	Allocated Costs	-	7,747,228	-	-	-	-	-	-
	TOTAL COSTS	228,574	83,972,333	-	-	-	-	-	-
Spencer Valley	Direct Costs	-	954,386	-	-	-	-	-	-
	Allocated Costs	-	295,368	-	-	-	-	-	-
	TOTAL COSTS	-	1,249,754	-	-	-	-	-	-
Vallecitos	Direct Costs	-	1,708,166	-	-	-	-	-	-
	Allocated Costs	-	732,334	-	-	-	-	-	-
	TOTAL COSTS	-	2,440,500	-	-	-	-	-	-
TOTAL ELEMENTARY	Direct Costs	\$ 4,202,477	\$ 1,149,402,057	\$ 780,594	\$ -	\$ 211,898	\$ 292	\$ 723,044	\$ 42,354
	Allocated Costs	\$ 3,569,000	\$ 393,664,291	\$ 77,683	\$ -	\$ 70,844	\$ 76,728	\$ 49,229	\$ 6,723
	TOTAL COSTS	\$ 7,771,477	\$ 1,543,066,348	\$ 858,277	\$ -	\$ 282,743	\$ 77,020	\$ 772,273	\$ 49,077

Source: 2024-2025 Program Cost Report, SACS Form PCR

TABLE IX (Continued) COSTS BY PROGRAM - GENERAL FUND 2024-2025

		(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	\$ -	\$ 10,913,527	\$ 136,125	\$ -	\$ 136,125	\$ 2,552,973	\$ -	\$ 13,602,625
	Allocated Costs	-	5,802,200	7,840	-	7,840	502,539	-	6,312,579
	TOTAL COSTS	-	16,715,728	143,964	-	143,964	3,055,512	-	19,915,204
Cajon Valley Union	Direct Costs	-	144,796,587	7,024,414	-	7,024,414	87,486,070	-	239,307,072
	Allocated Costs	-	57,602,595	165,888	-	165,888	7,576,419	-	65,344,901
	TOTAL COSTS	-	202,399,182	7,190,303	-	7,190,303	95,062,488	-	304,651,973
Cardiff	Direct Costs	-	7,417,153	397,017	-	397,017	1,994,157	-	9,808,327
	Allocated Costs	-	2,456,520	-	-	-	114,664	-	2,571,184
	TOTAL COSTS	-	9,873,672	397,017	-	397,017	2,108,821	-	12,379,511
Chula Vista Elementary	Direct Costs	-	268,001,067	3,927,823	-	3,927,823	74,390,072	-	346,318,962
	Allocated Costs	-	97,829,557	6,533,674	-	6,533,674	16,167,396	-	120,530,626
	TOTAL COSTS	-	365,830,624	10,461,497	-	10,461,497	90,557,468	-	466,849,589
Dehesa	Direct Costs	-	3,186,814	-	-	-	902,290	-	4,089,104
	Allocated Costs	-	1,550,253	-	-	-	64,630	-	1,614,883
	TOTAL COSTS	-	4,737,066	-	-	-	966,920	-	5,703,987
Del Mar Union	Direct Costs	-	41,797,588	151,781	-	151,781	12,337,819	-	54,287,188
	Allocated Costs	-	16,268,832	-	-	-	1,598,402	-	17,867,234
	TOTAL COSTS	-	58,066,419	151,781	-	151,781	13,936,221	-	72,154,422
Encinitas Union	Direct Costs	-	44,095,324	12,185	-	12,185	15,903,195	-	60,010,705
	Allocated Costs	-	16,668,200	-	-	-	1,800,300	-	18,468,500
	TOTAL COSTS	-	60,763,524	12,185	-	12,185	17,703,496	-	78,479,205
Escondido Union	Direct Costs	-	117,616,545	3,866,251	-	3,866,251	57,865,743	-	179,348,538
	Allocated Costs	-	44,192,633	70,844	-	70,844	13,535,897	-	57,799,374
	TOTAL COSTS	-	161,809,177	3,937,095	-	3,937,095	71,401,640	-	237,147,912
Fallbrook Union Elementary	Direct Costs	-	50,620,979	226,489	430,019	656,508	19,608,485	-	70,885,972
	Allocated Costs	-	17,974,325	-	-	-	4,599,148	-	22,573,473
	TOTAL COSTS	-	68,595,304	226,489	430,019	656,508	24,207,633	-	93,459,445
Jamul-Dulzura Union	Direct Costs	-	5,385,859	6,112	-	6,112	2,123,200	-	7,515,171
	Allocated Costs	-	3,516,670	-	-	-	520,988	-	4,037,658
	TOTAL COSTS	-	8,902,528	6,112	-	6,112	2,644,188	-	11,552,829
Julian Union	Direct Costs	-	2,470,212	-	-	-	1,904,737	-	4,374,949
	Allocated Costs	-	1,607,909	-	-	-	259,591	-	1,867,500
	TOTAL COSTS	-	4,078,122	-	-	-	2,164,328	-	6,242,450
La Mesa-Spring Valley	Direct Costs	-	115,636,474	849,651	-	849,651	43,553,661	-	160,039,785
	Allocated Costs	-	16,815,069	-	-	-	5,923,660	-	22,738,729
	TOTAL COSTS	-	132,451,543	849,651	-	849,651	49,477,321	-	182,778,515
Lakeside Union	Direct Costs	-	42,101,332	226,492	-	226,492	16,547,125	-	58,874,949
	Allocated Costs	-	12,830,068	-	-	-	324,226	-	13,154,294
	TOTAL COSTS	-	54,931,399	226,492	-	226,492	16,871,352	-	72,029,243
Lemon Grove	Direct Costs	-	30,675,009	323,666	-	323,666	12,480,140	-	43,478,815
	Allocated Costs	-	12,205,308	-	-	-	1,776,334	-	13,981,641
	TOTAL COSTS	-	42,880,316	323,666	-	323,666	14,256,474	-	57,460,456
National	Direct Costs	-	59,399,646	836,644	-	836,644	14,961,738	-	75,198,028
	Allocated Costs	-	30,431,755	133,574	-	133,574	-	-	30,565,329
	TOTAL COSTS	-	89,831,401	970,218	-	970,218	14,961,738	-	105,763,357
Rancho Santa Fe	Direct Costs	-	9,323,108	-	-	-	2,562,536	-	11,885,644
	Allocated Costs	-	2,606,706	-	-	-	133,170	-	2,739,876
	TOTAL COSTS	-	11,929,814	-	-	-	2,695,706	-	14,625,520
San Pasqual Union	Direct Costs	-	4,268,658	168,205	-	168,205	1,009,647	-	5,446,510
	Allocated Costs	-	1,650,090	-	-	-	-	-	1,650,090
	TOTAL COSTS	-	5,918,748	168,205	-	168,205	1,009,647	-	7,096,599
San Ysidro	Direct Costs	-	45,681,016	83,089	-	83,089	18,354,096	-	64,118,200
	Allocated Costs	-	15,575,841	-	-	-	678,173	-	16,254,014
	TOTAL COSTS	-	61,256,856	83,089	-	83,089	19,032,269	-	80,372,214
Santee	Direct Costs	-	40,862,890	405,877	-	405,877	22,638,725	-	63,907,492
	Allocated Costs	-	17,143,498	-	-	-	2,709,306	-	19,852,805
	TOTAL COSTS	-	58,006,388	405,877	-	405,877	25,348,031	-	83,760,297
Solana Beach	Direct Costs	-	31,996,699	94,998	-	94,998	11,221,550	-	43,313,247
	Allocated Costs	-	14,011,542	-	-	-	529,959	-	14,541,502
	TOTAL COSTS	-	46,008,241	94,998	-	94,998	11,751,510	-	57,854,749
South Bay Union	Direct Costs	-	76,453,679	308,676	-	308,676	21,769,801	-	98,532,155
	Allocated Costs	-	7,747,228	-	-	-	1,262,651	-	9,009,879
	TOTAL COSTS	-	84,200,907	308,676	-	308,676	23,032,452	-	107,542,035
Spencer Valley	Direct Costs	-	954,386	-	-	-	87,355	-	1,041,741
	Allocated Costs	-	295,368	-	-	-	-	-	295,368
	TOTAL COSTS	-	1,249,754	-	-	-	87,355	-	1,337,109
Vallecitos	Direct Costs	-	1,708,166	93	-	93	635,042	-	2,343,302
	Allocated Costs	-	732,334	-	-	-	52,729	-	785,063
	TOTAL COSTS	-	2,440,500	93	-	93	687,771	-	3,128,365
TOTAL ELEMENTARY	Direct Costs	\$ -	\$ 1,155,362,717	\$ 19,045,589	\$ 430,019	\$ 19,475,608	\$ 442,890,158	\$ -	\$ 1,617,728,482
	Allocated Costs	\$ -	\$ 397,514,498	\$ 6,911,820	\$ -	\$ 6,911,820	\$ 60,130,184	\$ -	\$ 464,556,502
	TOTAL COSTS	\$ -	\$ 1,552,877,215	\$ 25,957,409	\$ 430,019	\$ 26,387,428	\$ 503,020,342	\$ -	\$ 2,082,284,984

Source: 2024-2025 Program Cost Report, SACS Form PCR

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2024-2025

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	\$ 839,012	\$ -	\$ 548,663		\$ 1,387,676	\$ 14,990,300	
	Allocated Costs	17,327	-	-	-	17,327	6,329,906	
	TOTAL COSTS	856,339	-	548,663	-	1,405,002	21,320,206	2,072,726
Cajon Valley Union	Direct Costs	3,568,846	35,261	-		3,604,107	242,911,179	
	Allocated Costs	-	-		1,628,447	1,628,447	66,973,348	
	TOTAL COSTS	3,568,846	35,261	-	1,628,447	5,232,554	309,884,527	26,202,355
Cardiff	Direct Costs	-	-	-		-	9,808,327	
	Allocated Costs	-	-	-	-	-	2,571,184	
	TOTAL COSTS	-	-	-	-	-	12,379,511	1,241,846
Chula Vista Elementary	Direct Costs	4,530,177	880,176	-		5,410,353	351,729,315	
	Allocated Costs	46,452	3,771,289		3,663,478	7,481,220	128,011,846	
	TOTAL COSTS	4,576,629	4,651,465	-	3,663,478	12,891,573	479,741,162	21,928,170
Dehesa	Direct Costs	-	-	-		-	4,089,104	
	Allocated Costs	-	-	-	-	-	1,614,883	
	TOTAL COSTS	-	-	-	-	-	5,703,987	1,184,828
Del Mar Union	Direct Costs	-	-	-		-	54,287,188	
	Allocated Costs	-	-	-	-	-	17,867,234	
	TOTAL COSTS	-	-	-	-	-	72,154,422	6,548,644
Encinitas Union	Direct Costs	302,691	36,294	12		338,998	60,349,702	
	Allocated Costs	-	-	-	-	-	18,468,500	
	TOTAL COSTS	302,691	36,294	12	-	338,998	78,818,203	4,868,274
Escondido Union	Direct Costs	15,110,865	13,222	-		15,124,087	194,472,625	
	Allocated Costs	-	-		874,603	874,603	58,673,977	
	TOTAL COSTS	15,110,865	13,222	-	874,603	15,998,690	253,146,602	15,586,924
Fallbrook Union Elementary	Direct Costs	49,976	-	-		49,976	70,935,948	
	Allocated Costs	-	-	-	-	-	22,573,473	
	TOTAL COSTS	49,976	-	-	-	49,976	93,509,421	7,003,352
Jamul-Dulzura Union	Direct Costs	-	-	-		-	7,515,171	
	Allocated Costs	-	-	-	-	-	4,037,658	
	TOTAL COSTS	-	-	-	-	-	11,552,829	1,531,941
Julian Union	Direct Costs	23,500	-	-		23,500	4,398,449	
	Allocated Costs	-	-	-	-	-	1,867,500	
	TOTAL COSTS	23,500	-	-	-	23,500	6,265,950	510,658
La Mesa-Spring Valley	Direct Costs	7,659,577	16,188	-		7,675,766	167,715,551	
	Allocated Costs	-	-	-	-	-	22,738,729	
	TOTAL COSTS	7,659,577	16,188	-	-	7,675,766	190,454,281	12,002,302
Lakeside Union	Direct Costs	702,181	-	40,502		742,683	59,617,633	
	Allocated Costs	-	-	-	362,643	362,643	13,516,937	
	TOTAL COSTS	702,181	-	40,502	362,643	1,105,327	73,134,570	4,834,354
Lemon Grove	Direct Costs	-	-	-		-	43,478,815	
	Allocated Costs	-	-	-	-	-	13,981,641	
	TOTAL COSTS	-	-	-	-	-	57,460,456	5,803,066
National	Direct Costs	-	275,721	-		275,721	75,473,749	
	Allocated Costs	-	-	-	-	-	30,565,329	
	TOTAL COSTS	-	275,721	-	-	275,721	106,039,078	9,083,375
Rancho Santa Fe	Direct Costs	-	-	-		-	11,885,644	
	Allocated Costs	-	-	-	-	-	2,739,876	
	TOTAL COSTS	-	-	-	-	-	14,625,520	2,195,009
San Pasqual Union	Direct Costs	173,642	-	-		173,642	5,620,152	
	Allocated Costs	-	-	-	-	-	1,650,090	
	TOTAL COSTS	173,642	-	-	-	173,642	7,270,241	546,436
San Ysidro	Direct Costs	-	-	-		-	64,118,200	
	Allocated Costs	-	-	-	-	-	16,254,014	
	TOTAL COSTS	-	-	-	-	-	80,372,214	7,670,032
Santee	Direct Costs	-	5,100	3,308,826		3,313,927	67,221,419	
	Allocated Costs	(1,665)	-	-	147,686	146,021	19,998,826	
	TOTAL COSTS	(1,665)	5,100	3,308,826	147,686	3,459,948	87,220,245	5,991,958
Solana Beach	Direct Costs	-	1,541	-		1,541	43,314,788	
	Allocated Costs	-	-	-	-	-	14,541,502	
	TOTAL COSTS	-	1,541	-	-	1,541	57,856,290	6,475,002
South Bay Union	Direct Costs	2,494,062	16,275	-		2,510,337	101,042,492	
	Allocated Costs	-	-	-	-	-	9,009,879	
	TOTAL COSTS	2,494,062	16,275	-	-	2,510,337	110,052,372	8,895,597
Spencer Valley	Direct Costs	-	-	-		-	1,041,741	
	Allocated Costs	-	-	-	-	-	295,368	
	TOTAL COSTS	-	-	-	-	-	1,337,109	148,922
Vallecitos	Direct Costs	287,573	-	-		287,573	2,630,875	
	Allocated Costs	-	-	-	-	-	785,063	
	TOTAL COSTS	287,573	-	-	-	287,573	3,415,938	490,875
TOTAL ELEMENTARY	Direct Costs	\$ 35,742,102	\$ 1,279,780	\$ 3,898,003	\$ -	\$ 40,919,886	\$ 1,658,648,369	
	Allocated Costs	\$ 62,114	\$ 3,771,289	\$ -	\$ 6,676,857	\$ 10,510,261	\$ 475,066,763	
	TOTAL COSTS	\$ 35,804,216	\$ 5,051,070	\$ 3,898,003	\$ 6,676,857	\$ 51,430,147	\$ 2,133,715,131	\$ 152,816,644

Source: 2024-2025 Program Cost Report, SACS Form PCR

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2024-2025

DISTRICTS		(24)	(25)	(26)	(27)	(28)	(29)	(30)
		OTHER COSTS					TOTAL General Fund Costs by Program	INDIRECT COST RATE 2024-2025
		Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	54,024	-	218,680	413,009	685,713	24,078,646	7.21%
Cajon Valley Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	1,560,365	-	10,243,324	11,059,409	22,863,098	358,949,980	8.75%
Cardiff	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	127,812	948,505	1,076,317	14,697,674	5.83%
Chula Vista Elementary	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	1,544,817	582,280	1,174,053	3,497,222	6,798,372	508,467,704	4.38%
Dehesa	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	247,856	249,850	497,706	7,386,520	15.74%
Del Mar Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	78,242	-	-	567,442	645,684	79,348,750	7.68%
Encinitas Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	27,949	-	72,962	820,022	920,932	84,607,409	5.33%
Escondido Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	49,500	-	2,191,488	8,060,667	10,301,655	279,035,181	6.02%
Fallbrook Union Elementary	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	102,426	-	776,969	1,826,759	2,706,154	103,218,926	7.88%
Jamul-Dulzura Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	100,646	-	-	683,327	783,972	13,868,742	9.07%
Julian Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	-	34,689	34,689	6,811,296	5.89%
La Mesa-Spring Valley	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	562,454	4,200	3,551,899	130,784	4,249,337	206,705,919	6.00%
Lakeside Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	249,740	-	5,107,151	1,953,938	7,310,829	85,279,753	7.95%
Lemon Grove	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	316,109	-	-	43,300	359,409	63,622,931	11.20%
National	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	835,105	-	3,661,645	758,096	5,254,845	120,377,298	4.57%
Rancho Santa Fe	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	70,313	-	143,028	308,432	521,773	17,342,302	7.98%
San Pasqual Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	-	-	-	7,816,678	5.24%
San Ysidro	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	1,281,420	806,968	2,088,388	90,130,633	6.31%
Santee	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	404,491	-	578,063	1,446,036	2,428,590	95,640,792	6.85%
Solana Beach	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	112,869	117,105	619,348	725,922	1,575,244	65,906,536	6.67%
South Bay Union	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	266,854	-	1,639,093	2,500,651	4,406,599	123,354,568	7.07%
Spencer Valley	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	73,444	-	-	354,250	427,694	1,913,725	2.67%
Vallecitos	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	14,997	-	302,489	-	317,487	4,224,300	16.41%
TOTAL ELEMENTARY		\$ 6,424,344	\$ 703,585	\$ 31,937,279	\$ 37,189,278	\$ 76,254,486	\$ 2,362,786,262	

Source: 2024-2025 Program Cost Report, SACS Form PCR

TABLE IX (Continued) COSTS BY PROGRAM - GENERAL FUND 2024-2025

		(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	\$ -	\$ 45,319,860	\$ 517,066	\$ 5,260,222	\$ 2,293,011	\$ -	\$ -	\$ 5,537,840
	Allocated Costs	-	15,558,083	3,620,708	6,637,965	6,637,965	-	-	603,451
	TOTAL COSTS	-	60,877,943	4,137,774	11,898,187	8,930,976	-	-	6,141,292
Fallbrook Union High	Direct Costs	-	14,478,471	-	1,755,299	1,013,593	-	-	2,114,362
	Allocated Costs	-	8,720,566	-	522,880	348,587	-	-	-
	TOTAL COSTS	-	23,199,037	-	2,278,179	1,362,180	-	-	2,114,362
Grossmont Union High	Direct Costs	-	120,718,103	4,669,645	2,392,924	-	-	-	6,810,508
	Allocated Costs	-	44,350,885	1,156,709	375,562	-	-	-	15,065
	TOTAL COSTS	-	165,068,988	5,826,354	2,768,485	-	-	-	6,825,573
Julian Union High	Direct Costs	-	1,414,401	-	26,660	-	-	-	-
	Allocated Costs	-	625,168	-	32,532	-	-	-	-
	TOTAL COSTS	-	2,039,570	-	59,192	-	-	-	-
San Dieguito Union High	Direct Costs	-	87,681,286	-	1,348,831	-	-	-	141,749
	Allocated Costs	-	42,495,653	-	724,250	-	-	-	18,446
	TOTAL COSTS	-	130,176,939	-	2,073,081	-	-	-	160,196
Sweetwater Union High	Direct Costs	-	334,462,517	460,592	719,287	724,938	-	-	11,090,772
	Allocated Costs	-	51,535,164	34,130	352,765	-	-	-	-
	TOTAL COSTS	-	385,997,682	494,722	1,072,052	724,938	-	-	11,090,772
TOTAL HIGH SCHOOL	Direct Costs	\$ -	\$ 604,074,639	\$ 5,647,304	\$ 11,503,222	\$ 4,031,543	\$ -	\$ -	\$ 25,695,232
	Allocated Costs	\$ -	\$ 163,285,520	\$ 4,811,547	\$ 8,645,954	\$ 6,986,552	\$ -	\$ -	\$ 636,962
	TOTAL COSTS	\$ -	\$ 767,360,159	\$ 10,458,850	\$ 20,149,176	\$ 11,018,095	\$ -	\$ -	\$ 26,332,195
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	Direct Costs	\$ -	\$ 16,815,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 867,634
	Allocated Costs	-	8,176,415	-	-	-	-	-	73,106
	TOTAL COSTS	-	24,992,182	-	-	-	-	-	940,739
Borrego Springs Unified	Direct Costs	16,283	4,550,698	-	-	-	-	-	116,555
	Allocated Costs	-	2,130,310	-	-	-	-	-	180,924
	TOTAL COSTS	16,283	6,681,008	-	-	-	-	-	297,479
Carlsbad Unified	Direct Costs	1,914,533	74,299,801	-	1,206,288	481,439	-	-	2,208,096
	Allocated Costs	456,424	28,795,598	-	492,272	176,326	-	-	795,409
	TOTAL COSTS	2,370,957	103,095,399	-	1,698,560	657,765	-	-	3,003,505
Coronado Unified	Direct Costs	12,024	22,935,077	-	-	-	-	-	125,148
	Allocated Costs	-	12,566,490	-	-	-	-	-	-
	TOTAL COSTS	12,024	35,501,567	-	-	-	-	-	125,148
Mountain Empire Unified	Direct Costs	387,392	20,643,997	-	-	-	-	-	294,802
	Allocated Costs	-	5,118,622	-	-	-	-	-	49,873
	TOTAL COSTS	387,392	25,762,618	-	-	-	-	-	344,675
Oceanside Unified	Direct Costs	67,351	110,600,371	191,002	1,454,167	1,455,370	117,584	-	3,430,784
	Allocated Costs	4,422,977	58,276,926	-	871,468	580,979	96,830	-	1,748,503
	TOTAL COSTS	4,490,328	168,877,298	191,002	2,325,635	2,036,349	214,414	-	5,179,287
Poway Unified	Direct Costs	-	227,774,123	-	1,727,433	2,399,370	-	-	10,060,816
	Allocated Costs	-	111,655,349	-	1,300,593	597,537	-	-	1,102,416
	TOTAL COSTS	-	339,429,472	-	3,028,026	2,996,907	-	-	11,163,232
Ramona Unified	Direct Costs	865,864	28,975,697	3,378,867	896,772	143,328	-	-	35,888
	Allocated Costs	-	16,104,804	1,608,330	389,442	64,790	-	-	-
	TOTAL COSTS	865,864	45,080,501	4,987,196	1,286,214	208,117	-	-	35,888
San Diego Unified	Direct Costs	3,094,510	776,864,648	3,987,944	12,290,176	4,489,016	-	2,681,778	33,189,140
	Allocated Costs	776,228	345,725,341	1,268,062	4,667,427	1,742,061	-	814,157	12,234,384
	TOTAL COSTS	3,870,739	1,122,589,989	5,256,006	16,957,603	6,231,077	-	3,495,935	45,423,524
San Marcos Unified	Direct Costs	877	163,358,760	-	2,317,449	777,270	-	-	5,086,016
	Allocated Costs	-	42,369,930	-	293,365	180,951	-	-	1,164,266
	TOTAL COSTS	877	205,728,690	-	2,610,814	958,221	-	-	6,250,282
Valley Center-Pauma Unified	Direct Costs	908,401	22,235,793	-	1,114,639	945,435	-	-	1,207,809
	Allocated Costs	330,716	10,292,984	-	265,682	280,419	-	-	408,595
	TOTAL COSTS	1,239,117	32,528,777	-	1,380,321	1,225,854	-	-	1,616,405
Vista Unified	Direct Costs	-	153,970,508	-	6,619,409	668,952	-	-	3,747,044
	Allocated Costs	-	78,788,882	-	2,641,026	158,023	-	-	1,542,922
	TOTAL COSTS	-	232,759,390	-	9,260,435	826,975	-	-	5,289,966
Warner Unified	Direct Costs	-	2,806,219	-	-	-	-	-	-
	Allocated Costs	-	1,702,159	-	-	-	-	-	-
	TOTAL COSTS	-	4,508,378	-	-	-	-	-	-
TOTAL UNIFIED	Direct Costs	\$ 7,267,236	\$ 1,625,831,459	\$ 7,557,813	\$ 27,626,333	\$ 11,360,179	\$ 117,584	\$ 2,681,778	\$ 60,369,733
	Allocated Costs	\$ 5,986,346	\$ 721,703,809	\$ 2,876,392	\$ 10,921,275	\$ 3,781,086	\$ 96,830	\$ 814,157	\$ 19,300,398
	TOTAL COSTS	\$ 13,253,582	\$ 2,347,535,269	\$ 10,434,205	\$ 38,547,608	\$ 15,141,265	\$ 214,414	\$ 3,495,935	\$ 79,670,130
TOTAL K-12	Direct Costs	\$ 11,469,713	\$ 3,379,308,156	\$ 13,985,710	\$ 39,129,555	\$ 15,603,620	\$ 117,876	\$ 3,404,822	\$ 86,107,319
	Allocated Costs	\$ 9,555,346	\$ 1,278,653,620	\$ 7,765,621	\$ 19,567,229	\$ 10,838,482	\$ 173,557	\$ 863,385	\$ 19,944,083
	TOTAL COSTS	\$ 21,025,059	\$ 4,657,961,776	\$ 21,751,331	\$ 58,696,784	\$ 26,442,102	\$ 291,433	\$ 4,268,208	\$ 106,051,402

Source: 2024-2025 Program Cost Report, SACS Form PCR

TABLE IX (Continued) COSTS BY PROGRAM - GENERAL FUND 2024-2025

		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DISTRICTS		SUPPLEMENTAL K-12							
		General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12	Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
HIGH SCHOOL DISTRICTS									
Escondido Union High	Direct Costs	\$ 12,659	\$ 58,940,658	\$ 5,829,890	\$ -	\$ 5,829,890	\$ 20,486,747	\$ 891,318	\$ 86,148,612
	Allocated Costs	-	33,058,172	4,224,159	-	4,224,159	7,367,678	-	44,650,010
	TOTAL COSTS	12,659	91,998,830	10,054,049	-	10,054,049	27,854,425	891,318	130,798,622
Fallbrook Union High	Direct Costs	-	19,361,726	1,163,674	-	1,163,674	8,347,990	-	28,873,389
	Allocated Costs	-	9,592,033	-	-	-	-	-	9,592,033
	TOTAL COSTS	-	28,953,758	1,163,674	-	1,163,674	8,347,990	-	38,465,422
Grossmont Union High	Direct Costs	680	134,591,860	5,476,524	-	5,476,524	87,565,929	3,056,956	230,691,268
	Allocated Costs	-	45,898,220	1,198,826	-	1,198,826	22,835,524	2,226,317	72,158,888
	TOTAL COSTS	680	180,490,080	6,675,350	-	6,675,350	110,401,453	5,283,273	302,850,156
Julian Union High	Direct Costs	-	1,441,061	-	-	-	728,236	109,835	2,279,131
	Allocated Costs	-	657,700	-	-	-	296,899	-	954,600
	TOTAL COSTS	-	2,098,762	-	-	-	1,025,135	109,835	3,233,731
San Dieguito Union High	Direct Costs	-	89,171,867	385,947	-	385,947	30,538,701	7,758,011	127,854,525
	Allocated Costs	-	43,238,350	-	-	-	5,615,787	2,460,564	51,314,700
	TOTAL COSTS	-	132,410,216	385,947	-	385,947	36,154,487	10,218,574	179,169,225
Sweetwater Union High	Direct Costs	1,717	347,459,825	2,084,658	-	2,084,658	126,454,005	-	475,998,488
	Allocated Costs	-	51,922,059	-	-	-	1,962,267	-	53,884,325
	TOTAL COSTS	1,717	399,381,883	2,084,658	-	2,084,658	128,416,271	-	529,882,813
TOTAL HIGH SCHOOL	Direct Costs	\$ 15,056	\$ 650,966,995	\$ 14,940,693	\$ -	\$ 14,940,693	\$ 274,121,607	\$ 11,816,119	\$ 951,845,414
	Allocated Costs	\$ -	\$ 184,366,534	\$ 5,422,986	\$ -	\$ 5,422,986	\$ 38,078,155	\$ 4,686,881	\$ 232,554,556
	TOTAL COSTS	\$ 15,056	\$ 835,333,529	\$ 20,363,679	\$ -	\$ 20,363,679	\$ 312,199,762	\$ 16,503,000	\$ 1,184,399,970
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	Direct Costs	\$ -	\$ 17,683,401	\$ 964,875	\$ -	\$ 964,875	\$ 9,219,726	\$ -	\$ 27,868,002
	Allocated Costs	-	8,249,520	149,684	-	149,684	805,413	-	9,204,617
	TOTAL COSTS	-	25,932,921	1,114,559	-	1,114,559	10,025,139	-	37,072,619
Borrego Springs Unified	Direct Costs	-	4,683,536	-	-	-	943,585	346,021	5,973,142
	Allocated Costs	-	2,311,234	-	-	-	361,847	-	2,673,081
	TOTAL COSTS	-	6,994,770	-	-	-	1,305,432	346,021	8,646,223
Carlsbad Unified	Direct Costs	-	80,110,157	566,486	-	566,486	45,468,557	-	126,145,199
	Allocated Costs	-	30,716,029	385,891	-	385,891	7,696,769	-	38,798,688
	TOTAL COSTS	-	110,826,186	952,376	-	952,376	53,165,325	-	164,943,888
Coronado Unified	Direct Costs	78,508	23,150,757	-	-	-	11,068,420	1,002,734	35,221,912
	Allocated Costs	-	12,566,490	-	-	-	1,975,423	-	14,541,914
	TOTAL COSTS	78,508	35,717,248	-	-	-	13,043,844	1,002,734	49,763,826
Mountain Empire Unified	Direct Costs	-	21,326,191	43,811	-	43,811	6,657,215	133,673	28,160,889
	Allocated Costs	-	5,168,495	-	-	-	501,436	-	5,669,930
	TOTAL COSTS	-	26,494,685	43,811	-	43,811	7,158,650	133,673	33,830,820
Oceanside Unified	Direct Costs	-	117,316,629	-	-	-	67,955,150	-	185,271,779
	Allocated Costs	-	65,997,683	-	-	-	16,308,298	-	82,305,981
	TOTAL COSTS	-	183,314,312	-	-	-	84,263,448	-	267,577,760
Poway Unified	Direct Costs	281,866	242,243,607	2,233,997	-	2,233,997	116,410,173	-	360,887,777
	Allocated Costs	13,162	114,669,057	120,034	-	120,034	20,390,209	-	135,179,299
	TOTAL COSTS	295,028	356,912,664	2,354,031	-	2,354,031	136,800,382	-	496,067,076
Ramona Unified	Direct Costs	1,844	34,298,260	391,433	-	391,433	15,294,376	1,244,994	51,229,064
	Allocated Costs	-	18,167,365	-	-	-	3,048,855	505,564	21,721,784
	TOTAL COSTS	1,844	52,465,625	391,433	-	391,433	18,343,232	1,750,558	72,950,848
San Diego Unified	Direct Costs	434	836,597,647	42,572,199	-	42,572,199	453,008,751	319,580	1,332,498,177
	Allocated Costs	-	367,227,660	18,605,903	-	18,605,903	121,016,598	-	506,850,160
	TOTAL COSTS	434	1,203,825,307	61,178,102	-	61,178,102	574,025,349	319,580	1,839,348,338
San Marcos Unified	Direct Costs	-	171,540,371	1,039,091	-	1,039,091	68,231,445	-	240,810,907
	Allocated Costs	-	44,008,512	-	-	-	7,679,091	-	51,687,603
	TOTAL COSTS	-	215,548,883	1,039,091	-	1,039,091	75,910,535	-	292,498,510
Valley Center-Pauma Unified	Direct Costs	-	26,412,078	5,808,479	210,353	6,018,832	10,000,704	51,727	42,483,341
	Allocated Costs	-	11,578,397	2,932,573	82,679	3,015,252	2,564,268	32,517	17,190,434
	TOTAL COSTS	-	37,990,474	8,741,051	293,032	9,034,084	12,564,972	84,245	59,673,775
Vista Unified	Direct Costs	(36)	165,005,877	6,284,813	-	6,284,813	75,378,436	-	246,669,126
	Allocated Costs	28,874	83,159,727	2,937,819	-	2,937,819	4,774,022	-	90,871,568
	TOTAL COSTS	28,838	248,165,604	9,222,632	-	9,222,632	80,152,458	-	337,540,694
Warner Unified	Direct Costs	-	2,806,219	-	-	-	586,292	199,350	3,591,861
	Allocated Costs	-	1,702,159	-	-	-	-	-	1,702,159
	TOTAL COSTS	-	4,508,378	-	-	-	586,292	199,350	5,294,020
TOTAL UNIFIED	Direct Costs	\$ 362,616	\$ 1,743,174,731	\$ 59,905,183	\$ 210,353	\$ 60,115,536	\$ 880,222,829	\$ 3,298,080	\$ 2,686,811,176
	Allocated Costs	\$ 42,035	\$ 765,522,327	\$ 25,131,903	\$ 82,679	\$ 25,214,582	\$ 187,122,228	\$ 538,081	\$ 978,397,218
	TOTAL COSTS	\$ 404,651	\$ 2,508,697,058	\$ 85,037,086	\$ 293,032	\$ 85,330,118	\$ 1,067,345,057	\$ 3,836,162	\$ 3,665,208,395
TOTAL K-12	Direct Costs	\$ 377,672	\$ 3,549,504,443	\$ 93,891,465	\$ 640,372	\$ 94,531,837	\$ 1,597,234,593	\$ 15,114,200	\$ 5,256,385,073
	Allocated Costs	\$ 42,035	\$ 1,347,403,359	\$ 37,466,709	\$ 82,679	\$ 37,549,388	\$ 285,330,567	\$ 5,224,962	\$ 1,675,508,276
	TOTAL COSTS	\$ 419,707	\$ 4,896,907,802	\$ 131,358,174	\$ 723,051	\$ 132,081,225	\$ 1,882,565,160	\$ 20,339,162	\$ 6,931,893,349

Source: 2024-2025 Program Cost Report, SACS Form PCR

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2024-2025

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	\$ 1,131,037	\$ 21,000	\$ 528,711		\$ 1,680,747	\$ 87,829,360	
	Allocated Costs	-	-	-	658,330	658,330	45,308,340	
	TOTAL COSTS	1,131,037	21,000	528,711	658,330	2,339,077	133,137,699	9,848,445
Fallbrook Union High	Direct Costs	359,813	592,468	-		952,282	29,825,671	
	Allocated Costs	-	-	-	-	-	9,592,033	
	TOTAL COSTS	359,813	592,468	-	-	952,282	39,417,704	3,645,424
Grossmont Union High	Direct Costs	172,482	1,061,255	-		1,233,737	231,925,006	
	Allocated Costs	-	-	-	-	-	72,158,888	
	TOTAL COSTS	172,482	1,061,255	-	-	1,233,737	304,083,894	24,622,282
Julian Union High	Direct Costs	-	-	-		-	2,279,131	
	Allocated Costs	-	-	-	-	-	954,600	
	TOTAL COSTS	-	-	-	-	-	3,233,731	567,372
San Dieguito Union High	Direct Costs	234,301	-	-		234,301	128,088,826	
	Allocated Costs	-	-	-	-	-	51,314,700	
	TOTAL COSTS	234,301	-	-	-	234,301	179,403,527	15,996,309
Sweetwater Union High	Direct Costs	-	201,268	-		201,268	476,199,756	
	Allocated Costs	-	-	-	2,167,647	2,167,647	56,051,972	
	TOTAL COSTS	-	201,268	-	2,167,647	2,368,915	532,251,728	45,267,815
TOTAL HIGH SCHOOL	Direct Costs	\$ 1,897,634	\$ 1,875,992	\$ 528,711	\$ -	\$ 4,302,336	\$ 956,147,750	
	Allocated Costs	\$ -	\$ -	\$ -	\$ 2,825,977	\$ 2,825,977	\$ 235,380,532	
	TOTAL COSTS	\$ 1,897,634	\$ 1,875,992	\$ 528,711	\$ 2,825,977	\$ 7,128,313	\$ 1,191,528,283	\$ 99,947,648
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	Direct Costs	\$ 98,044	\$ 8,030	\$ -		\$ 106,074	\$ 27,974,076	
	Allocated Costs	-	-	-	-	-	9,204,617	
	TOTAL COSTS	98,044	8,030	-	-	106,074	37,178,693	3,045,911
Borrego Springs Unified	Direct Costs	-	295,651	-		295,651	6,268,793	
	Allocated Costs	-	-	-	-	-	2,673,081	
	TOTAL COSTS	-	295,651	-	-	295,651	8,941,875	993,684
Carlsbad Unified	Direct Costs	-	-	1,474,201		1,474,201	127,619,400	
	Allocated Costs	-	-	-	-	-	38,798,688	
	TOTAL COSTS	-	-	1,474,201	-	1,474,201	166,418,089	11,225,461
Coronado Unified	Direct Costs	-	52,025	588		52,612	35,274,524	
	Allocated Costs	-	-	-	-	-	14,541,914	
	TOTAL COSTS	-	52,025	588	-	52,612	49,816,438	3,335,676
Mountain Empire Unified	Direct Costs	-	-	-		-	28,160,889	
	Allocated Costs	-	-	-	-	-	5,669,930	
	TOTAL COSTS	-	-	-	-	-	33,830,820	2,430,992
Oceanside Unified	Direct Costs	11,044,666	1,126,570	-		12,171,236	197,443,015	
	Allocated Costs	56,984	-	-	56,984	113,969	82,419,950	
	TOTAL COSTS	11,101,651	1,126,570	-	56,984	12,285,205	279,862,965	19,660,580
Poway Unified	Direct Costs	3,368,203	337,108	-		3,705,310	364,593,087	
	Allocated Costs	36,852	-	-	4,120,343	4,157,195	139,336,494	
	TOTAL COSTS	3,405,055	337,108	-	4,120,343	7,862,505	503,929,582	26,820,175
Ramona Unified	Direct Costs	2,273,319	19,801	2,707		2,295,828	53,524,891	
	Allocated Costs	-	-	-	-	-	21,721,784	
	TOTAL COSTS	2,273,319	19,801	2,707	-	2,295,828	75,246,675	7,389,449
San Diego Unified	Direct Costs	168,649	1,741,511	-		1,910,160	1,334,408,337	
	Allocated Costs	-	-	-	3,085,055	3,085,055	509,935,216	
	TOTAL COSTS	168,649	1,741,511	-	3,085,055	4,995,215	1,844,343,553	90,355,619
San Marcos Unified	Direct Costs	4,808,138	495,846	3,948		5,307,932	246,118,839	
	Allocated Costs	1,020,323	57,562	308,022	719,039	2,104,945	53,792,548	
	TOTAL COSTS	5,828,461	553,407	311,970	719,039	7,412,877	299,911,387	16,430,496
Valley Center-Pauma Unified	Direct Costs	244,776	59,218	-		303,994	42,787,335	
	Allocated Costs	25,705	-	-	166,302	192,007	17,382,440	
	TOTAL COSTS	270,481	59,218	-	166,302	496,001	60,169,775	4,825,857
Vista Unified	Direct Costs	3,158,806	32,337	-		3,191,143	249,860,269	
	Allocated Costs	114,169	-	-	-	114,169	90,985,737	
	TOTAL COSTS	3,272,976	32,337	-	-	3,305,313	340,846,006	18,751,026
Warner Unified	Direct Costs	-	-	-		-	3,591,861	
	Allocated Costs	-	-	-	-	-	1,702,159	
	TOTAL COSTS	-	-	-	-	-	5,294,020	837,518
TOTAL UNIFIED	Direct Costs	\$ 25,164,602	\$ 4,168,096	\$ 1,481,444	\$ -	\$ 30,814,142	\$ 2,717,625,318	
	Allocated Costs	\$ 1,254,034	\$ 57,562	\$ 308,022	\$ 8,147,723	\$ 9,767,341	\$ 988,164,559	
	TOTAL COSTS	\$ 26,418,636	\$ 4,225,658	\$ 1,789,466	\$ 8,147,723	\$ 40,581,483	\$ 3,705,789,877	\$ 206,102,443
TOTAL K-12	Direct Costs	\$ 62,804,338	\$ 7,323,869	\$ 5,908,158	\$ -	\$ 76,036,364	\$ 5,332,421,437	
	Allocated Costs	\$ 1,316,148	\$ 3,828,851	\$ 308,022	\$ 17,650,557	\$ 23,103,578	\$ 1,698,611,854	
	TOTAL COSTS	\$ 64,120,486	\$ 11,152,720	\$ 6,216,180	\$ 17,650,557	\$ 99,139,942	\$ 7,031,033,291	\$ 458,866,736

Source: 2024-2025 Program Cost Report, SACS Form PCR

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2024-2025

DISTRICTS		(24)	(25)	(26)	(27)	(28)	(29)	(30)
		OTHER COSTS					TOTAL General Fund Costs by Program	INDIRECT COST RATE 2024-2025
		Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	2,450,261	16,222	2,466,483	145,452,627	6.22%
Fallbrook Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	41,017	-	2,587,337	2,514,800	5,143,154	48,206,283	6.79%
Grossmont Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	84,312	845,667	3,434,211	3,213,564	7,577,754	336,283,929	7.56%
Julian Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	9,705	-	-	2,158	11,862	3,812,966	10.98%
San Dieguito Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	395,598	-	2,393,734	3,347,098	6,136,431	201,536,267	8.59%
Sweetwater Union High	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	1,693,482	-	4,258,749	6,783,823	12,736,054	590,255,598	3.33%
TOTAL HIGH SCHOOL	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	\$ 2,224,115	\$ 845,667	\$ 15,124,293	\$ 15,877,664	\$ 34,071,738	\$ 1,325,547,669	
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	12,389	14,186	192,005	1,017,737	1,236,318	41,460,922	5.83%
Borrego Springs Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	231,513	-	2,223,256	1,406,585	3,861,354	13,796,913	8.03%
Carlsbad Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	341,016	-	28,371	618,391	987,778	178,631,328	6.32%
Coronado Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	37,075	1,010	136,652	1,149	175,886	53,327,999	6.32%
Mountain Empire Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	134,425	-	646,338	865,466	1,646,229	37,908,041	5.48%
Oceanside Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	270,227	-	7,565,197	1,804,596	9,640,019	309,163,564	3.67%
Poway Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	159,208	-	6,556,334	7,890,268	14,605,810	545,355,567	5.29%
Ramona Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	267,861	-	820,688	2,903,280	3,991,830	86,627,954	10.84%
San Diego Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	10,723,248	15,000	9,070,150	28,792,225	48,600,623	1,983,299,795	3.52%
San Marcos Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	70,979	14,245	200,408	4,980,867	5,266,499	321,608,381	5.02%
Valley Center-Pauma Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	421,247	-	1,429,619	473,979	2,324,846	67,320,478	6.69%
Vista Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	518,798	-	8,895,513	2,237,076	11,651,387	371,248,419	4.43%
Warner Unified	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	-	-	627,828	121,158	748,985	6,880,523	10.04%
TOTAL UNIFIED	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	\$ 13,187,985	\$ 44,442	\$ 38,392,360	\$ 53,112,777	\$ 104,737,563	\$ 4,016,629,884	
TOTAL K-12	Direct Costs							
	Allocated Costs							
	TOTAL COSTS	\$ 21,836,444	\$ 1,593,693	\$ 85,453,932	\$ 106,179,719	\$ 215,063,788	\$ 7,704,963,815	

Source: 2024-2025 Program Cost Report, SACS Form PCF

TABLE X TEACHER SALARY EXPENSE SUMMARY 2024-2025

	(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	\$ 19,096,237	\$ 11,457,742	\$ 11,654,617	61.03%
Cajon Valley Union	287,334,955	172,400,973	172,628,706	60.08%
Dehesa	6,378,507	3,827,104	2,093,515	32.82%
Jamul-Dulzura Union	6,470,745	3,882,447	4,019,576	62.12%
Chula Vista Elementary	382,863,763	229,718,258	232,756,377	60.79%
La Mesa-Spring Valley	169,271,936	101,563,162	107,609,810	63.57%
Lakeside Union	69,542,137	41,725,282	44,796,423	64.42%
Del Mar Union	75,932,755	45,559,653	46,896,132	61.76%
Lemon Grove	53,421,805	32,053,083	32,312,273	60.49%
Encinitas Union	79,590,425	47,754,255	48,600,021	61.06%
Santee	86,832,510	52,099,506	52,230,461	60.15%
Cardiff	13,290,189	7,974,113	8,525,721	64.15%
Escondido Union	216,996,945	130,198,167	145,978,155	67.27%
Fallbrook Union Elementary	94,853,087	56,911,852	58,067,761	61.22%
Julian Union	3,619,362	2,171,617	2,428,102	67.09%
National	78,996,794	47,398,076	47,545,997	60.19%
Rancho Santa Fe	16,086,672	9,652,003	9,760,229	60.67%
San Pasqual Union	7,114,847	4,268,908	4,346,869	61.10%
San Ysidro	73,086,854	43,852,112	44,107,856	60.35%
Solana Beach	63,605,343	38,163,206	34,900,240	54.87%
South Bay Union	77,090,560	46,254,336	46,640,063	60.50%
Spencer Valley*	1,475,043	885,026	762,555	51.70%
Vallecitos	3,563,393	2,138,036	1,834,619	51.49%
TOTAL ELEMENTARY	\$ 1,886,514,862	\$ 1,131,908,917	\$ 1,160,496,078	59.52%
HIGH SCHOOL DISTRICTS				
Escondido Union High	\$ 121,436,767	\$ 72,862,060	\$ 61,082,107	50.30%
Fallbrook Union High	38,805,377	19,402,689	20,188,032	52.02%
Grossmont Union High	302,974,001	151,487,001	160,766,469	53.06%
Julian Union High	3,624,479	1,812,240	1,240,441	34.22%
San Dieguito Union High	183,823,465	91,911,732	97,860,249	53.24%
Sweetwater Union High	532,812,354	266,406,177	288,011,063	54.05%
TOTAL HIGH SCHOOL	\$ 1,183,476,444	\$ 603,881,899	\$ 629,148,360	49.48%
UNIFIED SCHOOL DISTRICTS				
Bonsall Unified	\$ 35,238,540	\$ 19,381,197	\$ 19,475,062	55.27%
Borrego Springs Unified	6,321,401	3,476,771	3,651,718	57.77%
Carlsbad Unified	156,141,500	85,877,825	90,264,717	57.81%
Coronado Unified	51,911,620	28,551,391	28,658,242	55.21%
Mountain Empire Unified	32,137,738	17,675,756	17,744,500	55.21%
Oceanside Unified	251,335,389	138,234,464	138,594,552	55.14%
Poway Unified	493,880,203	271,634,112	312,553,918	63.29%
Ramona Unified	74,392,174	40,915,696	41,126,145	55.28%
San Diego Unified	1,846,136,677	1,015,375,172.1	1,119,924,931	60.66%
San Marcos Unified	285,341,439	156,937,792	169,385,207	59.36%
Valley Center-Pauma Unified	53,991,188	29,695,153	29,758,812	55.12%
Vista Unified	326,747,595	179,711,177	184,822,924	56.56%
Warner Unified*	5,215,808	2,868,694	3,013,697	57.78%
TOTAL UNIFIED	\$ 3,618,791,271	\$ 1,990,335,199	\$ 2,158,974,426	57.27%
TOTAL K-12	\$ 6,688,782,576	\$ 3,726,126,015	\$ 3,948,618,863	55.42%

Source: 2024-2025 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

2024-2025

	(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	\$ -	\$ -	\$ 2,185,293	\$ 167,966	\$ 695,000
Cajon Valley Union Elementary	148,303,892	-	42,382,225	2,060,410	-
Cardiff Elementary	25,209,028	-	1,187,525	33,525	5,979,000
Chula Vista Elementary	272,832,171	-	54,149,536	2,233,498	163,525,148
Dehesa Elementary	5,874,625	-	-	32,256	-
Del Mar Union Elementary	109,518,626	-	8,063,567	229,567	-
Encinitas Union Elementary	143,381,911	-	8,956,369	2,468,133	-
Escondido Union Elementary	175,525,879	-	36,695,005	4,342,872	9,309,456
Fallbrook Union Elementary	16,819,227	-	11,843,900	132,348	-
Jamul-Dulzura Union Elementary	7,550,034	-	142,629	88,055	-
Julian Union Elementary	-	-	951,229	101,214	-
La Mesa-Spring Valley Elementary	106,762,532	-	35,159,280	1,033,375	-
Lakeside Union Elementary	79,506,277	-	8,496,557	1,504,494	-
Lemon Grove Elementary	54,775,733	-	3,773,629	329,117	6,125,000
National Elementary	51,847,000	-	15,751,511	2,834,355	-
Rancho Santa Fe Elementary	28,326,164	-	899,417	305,958	-
San Pasqual Union Elementary	-	-	-	47,970	-
San Ysidro Elementary	231,935,598	-	16,017,716	1,228,236	32,891,947
Santee Elementary	65,065,150	-	7,402,268	446,556	21,295,120
Solana Beach Elementary	85,645,000	-	10,397,851	436,345	5,162,096
South Bay Union Elementary	71,605,251	-	5,666,998	355,541	-
Spencer Valley Elementary	-	-	-	24,150	-
Vallecitos Elementary	-	-	-	810,691	-
TOTAL ELEMENTARY	\$ 1,680,484,098	\$ -	\$ 270,122,505	\$ 21,246,632	\$ 244,982,767
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ 156,815,670	\$ -	\$ 19,808,309	\$ 1,913,541	\$ 42,482,344
Fallbrook Union High	41,323,702	-	5,304,907	180,502	-
Grossmont Union High	777,102,394	-	45,011,588	24,662,167	-
Julian Union High	2,306,925	-	13,388	20,758	-
San Dieguito Union High	409,869,180	-	23,530,171	934,748	-
Sweetwater Union High	630,741,846	-	152,169,367	38,495,889	-
TOTAL HIGH SCHOOL	\$ 2,018,159,717	\$ -	\$ 245,837,730	\$ 66,207,605	\$ 42,482,344
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 15,987,729	\$ -	\$ 4,446,200	\$ 1,569,011	\$ 5,710,549
Borrego Springs Unified	8,740,190	-	742,508	-	-
Carlsbad Unified	413,226,678	-	27,835,865	7,100,836	57,393,354
Coronado Unified	2,576,472	-	5,702,745	91,409	5,085,000
Mountain Empire Unified	13,649,762	-	4,015,308	104,015	-
Oceanside Unified	405,400,603	-	-	933,806	38,090,000
Poway Unified	550,798,969	-	59,557,439	7,643,753	35,330,000
Ramona Unified	-	-	3,813,138	1,406,537	13,240,000
San Diego Unified	6,820,177,359	-	112,926,798	51,020,927	-
San Marcos Unified	582,857,210	-	35,282,345	1,681,379	-
Valley Center-Pauma Unified	-	-	7,341,858	171,438	-
Vista Unified	220,808,571	-	26,842,459	1,913,500	34,360,000
Warner Unified	-	-	260,755	7,125	-
TOTAL UNIFIED	\$ 9,034,223,543	\$ -	\$ 288,767,418	\$ 73,643,736	\$ 189,208,903
TOTAL K-12	\$ 12,732,867,359	\$ -	\$ 804,727,653	\$ 161,097,973	\$ 476,674,014

Source: 2024-2025 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

1 Present Value of net minimum lease payments as of June 30, 2025

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

TABLE XI (Continued)

GENERAL LONG-TERM DEBT

2024-2025

	(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	\$ 1,123,743	\$ -	\$ 13,597,645	\$ -	\$ -	\$ 17,769,647
Cajon Valley Union Elementary	11,959,749	-	232,789,730	302,010	-	437,798,016
Cardiff Elementary	-	-	12,245,596	-	-	44,654,674
Chula Vista Elementary	5,864,477	-	357,782,111	-	-	856,386,941
Dehesa Elementary	10,931	-	2,004,242	41,100	-	7,963,154
Del Mar Union Elementary	752,614	51,392,365	61,431,793	-	119,877	231,508,409
Encinitas Union Elementary	-	-	55,900,300	-	-	210,706,713
Escondido Union Elementary	19,618,397	-	-	-	-	245,491,609
Fallbrook Union Elementary	130,088	-	70,968,605	-	699,109	100,593,276
Jamul-Dulzura Union Elementary	6,081,843	-	8,098,644	-	-	21,961,205
Julian Union Elementary	-	-	4,470,889	-	-	5,523,332
La Mesa-Spring Valley Elementary	-	-	152,641,473	-	-	295,596,660
Lakeside Union Elementary	223,254	-	53,791,047	6,956,551	19,376	150,497,556
Lemon Grove Elementary	17,010,878	-	44,798,558	-	-	126,812,915
National Elementary	175,570	-	63,135,262	3,702,795	133,394	137,579,888
Rancho Santa Fe Elementary	29,990	-	10,843,215	-	-	40,404,744
San Pasqual Union Elementary	-	-	5,675,487	-	-	5,723,457
San Ysidro Elementary	202,956	-	62,061,554	540,777	148,827	345,027,611
Santee Elementary	3,269,164	-	75,137,089	3,184,298	-	175,799,645
Solana Beach Elementary	-	21,730,000	48,772,525	7,852,954	-	179,996,771
South Bay Union Elementary	-	-	81,220,989	2,677,684	-	161,526,463
Spencer Valley Elementary	-	-	1,057,890	-	-	1,082,040
Vallecitos Elementary	-	-	2,824,565	-	-	3,635,256
TOTAL ELEMENTARY	\$ 66,453,654	\$ 73,122,365	\$ 1,421,249,209	\$ 25,258,169	\$ 1,120,583	\$ 3,804,039,982
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ -	\$ -	\$ 103,248,572	\$ -	\$ -	\$ 324,268,436
Fallbrook Union High	9,449	-	29,834,194	6,072,714	-	82,725,468
Grossmont Union High	2,027,576	34,625,779	262,509,735	968,937	2,342,770	1,149,250,947
Julian Union High	-	-	1,943,170	-	-	4,284,241
San Dieguito Union High	342,050	12,730,000	127,950,810	86,899,329	342,467	662,598,755
Sweetwater Union High	1,058,159	-	21,748,363	25,305,000	876,131	870,394,755
TOTAL HIGH SCHOOL	\$ 3,437,234	\$ 47,355,779	\$ 547,234,844	\$ 119,245,980	\$ 3,561,368	\$ 3,093,522,602
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 3,324,732	\$ -	\$ 25,871,018	\$ 1,132,241	\$ -	\$ 58,041,480
Borrego Springs Unified	-	-	6,243,194	-	-	15,725,892
Carlsbad Unified	1,365,000	-	117,889,948	725,000	-	625,536,681
Coronado Unified	-	9,572,722	30,164,300	-	-	53,192,648
Mountain Empire Unified	1,716,913	-	24,941,604	544,141	-	44,971,743
Oceanside Unified	-	-	-	528,863	2,850,494	447,803,766
Poway Unified	6,763,513	420,388,045	367,746,654	1,375,980	772,561	1,450,376,914
Ramona Unified	9,324,867	-	56,416,730	367,514	-	84,568,786
San Diego Unified	966,032	-	1,502,154,000	65,132,692	10,025,480	8,562,403,288
San Marcos Unified	1,056,238	73,570,542	243,210,162	107,185,601	-	1,044,843,477
Valley Center-Pauma Unified	896,582	-	46,111,944	4,543,973	-	59,065,795
Vista Unified	-	47,455	233,484,260	14,718,000	-	532,174,245
Warner Unified	235,225	-	4,014,445	-	-	4,517,550
TOTAL UNIFIED	\$ 25,649,101	\$ 503,578,764	\$ 2,658,248,259	\$ 196,254,005	\$ 13,648,535	\$ 12,983,222,265
TOTAL K-12	\$ 95,539,990	\$ 624,056,908	\$ 4,626,732,312	\$ 340,758,154	\$ 18,330,486	\$ 19,880,784,848

Source: 2024-2025 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

¹ Present Value of net minimum lease payments as of June 30, 2025

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

TABLE XII
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2024-2025

(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							
Alpine Union Elementary	460352	\$ 1,225	\$ -	\$ 609	\$ 616	0.00000	0.05794
	Totals	1,225	-	609	616		
Cajon Valley Union Elementary	461357	4,331	-	1,389	2,942	0.00563	0.00583
	461358	1,460	-	-	1,460	0.00261	0.00227
	461360	625	-	625	-	0.00000	0.00000
	461362	16,815	-	15,760	1,055	0.00000	0.00616
	461363	17,710	-	185	17,525	0.00409	0.00422
	461364	17,190	-	290	16,900	0.00386	0.00364
	461365	16,805	-	1,760	15,045	0.00883	0.00891
	461367	15,075	-	510	14,565	0.00000	0.00000
	461368	2,450	-	2,450	-	0.00405	0.00416
	461369	11,480	-	1,065	10,415	0.00544	0.00536
	461370	25,795	-	1,065	24,730	0.00514	0.00736
	461371	21,115	-	390	20,725	0.02381	0.02935
	461372	-	13,630	-	13,630	0.00748	0.00000
	Totals	150,851	13,630	25,489	138,992		
Cardiff Elementary	461550	1,043	-	352	691	0.03325	0.03398
	461552	13,770	-	-	13,770	0.01088	0.01163
	461553	7,875	-	20	7,855	0.00817	0.00790
	Totals	22,688	-	372	22,316		
Chula Vista Elementary	461770	7,855	-	1,305	6,550	0.00262	0.00286
	461771	21,955	-	21,955	-	0.00000	0.00000
	461772	8,365	-	3,075	5,290	0.00105	0.00178
	461773	10,210	-	340	9,870	0.00265	0.00283
	461774	44,375	-	340	44,035	0.00881	0.00935
	461776	28,800	-	8,145	20,655	0.01037	0.00954
	461777	4,155	-	1,128	3,027	0.00119	0.00191
	461778	100,000	-	-	100,000	0.01059	0.00950
	461779	62,500	-	-	62,500	0.01484	0.01693
	461780	18,865	-	375	18,490	0.00487	0.00757
	Totals	307,080	-	36,663	270,417		
Dehesa Elementary	462050	350	-	40	310	0.01062	0.00950
	462051	708	-	25	683	0.01087	0.01034
	462052	800	-	5	795	0.00209	0.00221
	462053	2,065	-	25	2,040	0.01290	0.01180
	462054	1,350	-	5	1,345	0.00928	0.00740
	462055	295	-	5	290	0.00124	0.00150
	Totals	5,568	-	105	5,463		
Del Mar Union	462154	43,675	-	460	43,215	0.00763	0.00775
	462155	64,000	-	4,145	59,855	0.01695	0.01749
	Totals	107,675	-	4,605	103,070		
Encinitas Union Elementary	462653	12,056	-	524	11,532	0.00907	0.00864
	462654	7,767	-	-	7,767	0.00170	0.00175
	462655	1,627	-	535	1,092	0.00232	0.00281
	462656	6,350	-	840	5,510	0.00372	0.00386
	462657	2,440	-	380	2,060	0.00194	0.00157
	462658	20,465	-	-	20,465	0.00000	0.00000
	Totals	50,705	-	2,279	48,426		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2024-2025

(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							
Escondido Union Elementary	462759	1,275	-	-	1,275	0.00000	0.00000
	462761	8,955	-	555	8,400	0.00348	0.00359
	462762	15,245	-	3,315	11,930	0.01223	0.01242
	462763	51,680	-	250	51,430	0.00908	0.00806
	462764	16,435	-	665	15,770	0.00312	0.00512
	462765	51,735	-	405	51,330	0.00514	0.00547
	462766	20,500	-	-	20,500	0.00269	0.00165
	462767	-	11,000	-	11,000	0.00287	0.00000
	Totals	165,825	11,000	5,190	171,635		
Fallbrook Union Elementary	463050	600	-	-	600	0.00000	0.00000
	463051	1,217	-	158	1,059	0.00702	0.00000
	463052	663	-	-	663	0.00000	0.00000
	463054	1,312	-	-	1,312	0.00125	0.00000
	463056	7,040	-	2,020	5,020	0.02111	0.02132
	Totals	10,832	-	2,178	8,654		
Jamul-Dulzura Union Elementary	464155	215	-	215	-	0.00000	0.00000
	464156	2,001	-	-	2,001	0.04679	0.06101
	464157	2,605	-	70	2,535	0.00837	0.00935
	Totals	4,821	-	285	4,536		
La Mesa-Spring Valley Elementary	464950	440	-	-	440	0.00000	0.00000
	464951	9,347	-	1,721	7,626	0.02174	0.02126
	464954	43,170	-	3,900	39,270	0.00380	0.00000
	464955	-	50,000	-	50,000	0.01378	0.02422
	Totals	52,957	50,000	5,621	97,336		
Lakeside Union Elementary	464850	1,783	-	-	1,783	0.02809	0.02684
	464851	10,690	-	-	10,690	0.00000	0.00000
	464853	5,565	-	50	5,515	0.00395	0.00396
	464854	15,755	-	895	14,860	0.01000	0.00597
	464855	13,015	-	60	12,955	0.01151	0.01124
	464856	10,680	-	195	10,485	0.01032	0.01079
	Totals	57,488	-	1,200	56,288		
Lemon Grove Elementary	465150	249	-	249	-	0.00000	0.00453
	465151	582	-	106	476	0.02708	0.02017
	465152	1,198	-	105	1,093	0.00649	0.00646
	465154	7,999	-	-	7,999	0.00000	0.00000
	465156	4,670	-	145	4,525	0.00624	0.00675
	465159	1,840	-	490	1,350	0.01271	0.01279
	465161	3,615	-	100	3,515	0.00791	0.00462
	465162	2,608	-	489	2,119	0.00242	0.01094
	465163	15,000	-	-	15,000	0.00399	0.00383
	Totals	37,761	-	1,684	36,077		
National	466050	17,010	-	205	16,805	0.01430	0.01435
	466051	7,865	-	30	7,835	0.00560	0.00586
	466052	1,699	-	672	1,027	0.00776	0.00622
	466053	9,000	-	30	8,970	0.00688	0.00862
	Totals	35,574	-	937	34,637		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2024-2025

(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	-	70	31	0.00000	0.00364
	467655	979	-	14	965	0.00413	0.00038
	467657	26,635	-	1,570	25,065	0.02634	0.02694
	Totals	27,715	-	1,654	26,061		
San Pasqual Union Elementary	468552	36	-	36	-	0.00000	0.00000
	Totals	36	-	36	-		
San Ysidro Elementary	468854	10,004	-	1,333	8,671	0.03006	0.03111
	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	9,660	-	1,655	8,005	0.01471	0.01551
	468859	38,328	-	12,925	25,403	0.02093	0.01958
	468860	16,805	-	810	15,995	0.00706	0.00629
	468861	13,260	-	200	13,060	0.00517	0.00449
	468862	15,000	-	-	15,000	0.01523	0.01991
	468863	15,000	-	-	15,000	0.01562	0.02037
	468864	-	19,135	-	19,135	0.01027	0.00000
	Totals	161,767	19,135	16,923	163,979		
Santee Elementary	468753	3,710	-	-	3,710	0.00000	0.00000
	468754	1,693	-	123	1,570	0.00233	0.00237
	468755	1,552	-	-	1,552	0.00000	0.00000
	468756	20,660	-	1,152	19,508	0.01621	0.01555
	468757	8,583	-	242	8,341	0.00245	0.00348
	468758	9,490	-	300	9,190	0.00593	0.00636
	468759	10,455	-	1,935	8,520	0.02340	0.02333
	Totals	56,143	-	3,752	52,391		
Solana Beach	468152	38,515	-	940	37,575	0.01060	0.01134
	468153	50,580	-	700	49,880	0.01190	0.01212
	Totals	89,095	-	1,640	87,455		
South Bay Union Elementary	469054	625	-	625	-	0.00000	0.00000
	469055	13,170	-	765	12,405	0.01539	0.01526
	469056	5,380	-	145	5,235	0.00147	0.00512
	469057	8,445	-	265	8,180	0.00123	0.00536
	469059	18,000	-	-	18,000	0.01094	0.01163
	469060	11,398	-	-	11,398	0.00494	0.00496
	469061	10,155	-	115	10,040	0.01192	0.01613
	Totals	67,173	-	1,915	65,258		
TOTAL ELEMENTARY		\$ 1,412,979	\$ 93,765	\$ 113,137	\$ 1,393,607		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2024-2025

(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	31,238	-	2,919	28,319	0.02678	0.02661
	472758	25,422	-	-	25,422	0.00000	0.00000
	472759	19,987	-	24	19,963	0.00142	0.00125
	Totals	76,647	-	2,943	73,704		
Fallbrook Union High	473055	7,200	-	95	7,105	0.00320	0.00313
	473056	9,275	-	85	9,190	0.00277	0.00326
	473057	21,905	-	140	21,765	0.00921	0.00688
	Totals	38,380	-	320	38,060		
Grossmont Union High	473150	11,112	-	1,662	9,450	0.00718	0.00693
	473151	41,454	-	-	41,454	0.01426	0.01701
	473152	27,205	-	-	27,205	0.00728	0.00694
	473156	24,990	-	-	24,990	0.00371	0.00390
	473159	10,230	-	10,230	-	0.00000	0.00000
	473161	66,293	-	528	65,765	0.00216	0.00172
	473162	39,310	-	4,310	35,000	0.00186	0.00014
	473163	43,625	-	-	43,625	0.00581	0.00620
	473164	89,305	-	-	89,305	0.00367	0.00387
	473165	13,280	-	775	12,505	0.00187	0.00189
	473166	36,995	-	310	36,685	0.00275	0.00271
	473168	9,320	-	155	9,165	0.00072	0.00072
	473169	14,940	-	285	14,655	0.00104	0.00110
	473170	38,490	-	100	38,390	0.00269	0.00265
	473171	35,980	-	-	35,980	0.00222	0.00222
	473172	13,195	-	-	13,195	0.00070	0.00072
	473173	45,450	-	-	45,450	0.00166	0.00173
	473175	11,905	-	3,490	8,415	0.00064	0.00000
	473176	25,003	-	-	25,003	0.00000	0.00000
	473177	39,099	-	-	39,099	0.00145	0.00149
	Totals	637,181	-	21,845	615,336		
Julian Union High	473169	1,786	-	127	1,659	0.01904	0.01936
	Totals	1,786	-	127	1,659		
San Dieguito Union High	475554	7,095	-	3,245	3,850	0.00000	0.00421
	475556	76,570	-	-	76,570	0.00298	0.00318
	475558	61,205	-	-	61,205	0.00360	0.00374
	475560	18,185	-	-	18,185	0.00074	0.00079
	475561	139,465	-	1,995	137,470	0.01007	0.00531
	475562	31,725	-	425	31,300	0.00107	0.00114
	475563	2,175	-	2,175	-	0.00000	0.00000
	475564	79,990	-	450	79,540	0.00220	0.00241
	Totals	416,410	-	8,290	408,120		
Sweetwater Union High	475950	5,960	-	1,925	4,035	0.00225	0.00241
	475952	9,727	-	3,071	6,656	0.01009	0.01050
	475954	68,845	-	2,585	66,260	0.00687	0.00730
	475955	166,540	-	270	166,270	0.00859	0.00935
	475956	87,420	-	3,800	83,620	0.00912	0.00940
	475957	27,760	-	-	27,760	0.00144	0.00155
	475958	51,569	-	60	51,509	0.00182	0.00185
	475959	199,480	-	8,825	190,655	0.02077	0.02224
	Totals	617,301	-	20,536	596,765		
TOTAL HIGH SCHOOL		\$ 1,787,705	\$ -	\$ 54,061	\$ 1,733,644		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2024-2025

(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							
Bonsall Unified	480952	500	-	-	500	0.00000	0.00000
	480953	1,507	-	148	1,359	0.00516	0.00550
	480954	2,618	-	-	2,618	0.00000	0.00000
	480955	4,400	-	550	3,850	0.01215	0.01247
	480956	1,408	-	131	1,277	0.00296	0.00291
	Totals	10,433	-	829	9,604		
Borrego Springs Unified	481051	8,050	-	85	7,965	0.04946	0.04749
	Totals	8,050	-	85	7,965		
Carlsbad Unified	481254	-	-	-	-	0.00000	0.00000
	481255	33,058	-	-	33,058	0.00334	0.00347
	481256	12,500	-	-	12,500	0.00413	0.00465
	481257	8,780	-	1,625	7,155	0.00454	0.00467
	481258	29,820	-	3,345	26,475	0.01216	0.01220
	481259	49,990	-	-	49,990	0.00051	0.00716
	481260	9,185	-	1,265	7,920	0.00748	0.00620
	481261	66,155	-	215	65,940	0.00685	0.00647
	481262	93,000	-	5,755	87,245	0.00476	0.01820
	Totals	302,488	-	12,205	290,283		
Coronado Unified	481154	4,663	-	1,043	3,620	0.00510	0.00651
	Totals	4,663	-	1,043	3,620		
Mt. Empire Unified	481550	300	-	300	-	0.00000	0.00000
	481551	4,615	-	140	4,475	0.01037	0.00744
	481552	5,000	-	275	4,725	0.00422	0.02667
	481553	4,000	-	-	4,000	0.00815	0.00000
	Totals	13,915	-	715	13,200		
Oceanside Unified	481856	15,097	-	2,004	13,093	0.01233	0.01680
	481859	14,354	-	-	14,354	0.00000	0.00000
	481860	7,930	-	3,986	3,944	0.00000	0.00000
	481862	25,070	-	23,165	1,905	0.00000	0.01038
	481863	40,980	-	-	40,980	0.00604	0.00641
	481864	31,610	-	-	31,610	0.00741	0.00933
	481868	23,000	-	22,505	495	0.00000	0.00277
	481869	20,350	-	-	20,350	0.00311	0.00347
	481870	17,050	-	2,245	14,805	0.00777	0.00719
	481871	5,945	-	135	5,810	0.00410	0.00157
	481872	17,899	-	-	17,899	0.00000	0.00000
	481873	38,305	-	3,760	34,545	0.00539	0.00333
	481874	11,270	-	1,095	10,175	0.00392	0.00539
	481875	6,445	-	-	6,445	0.00110	0.00120
	481876	15,005	-	-	15,005	0.00300	0.00000
	481877	-	50,000	-	50,000	0.02049	0.02244
	481878	-	7,600	-	7,600	0.00240	0.00000
	481879	-	19,975	-	19,975	0.01689	0.00000
	481880	-	19,030	-	19,030	0.00571	0.00000
	Totals	290,310	96,605	58,895	328,020		
Poway Unified	482056	3,081	-	-	3,081	0.00000	0.00000
	482058	55,782	-	4,005	51,777	0.00000	0.00000
	482053	105,000	-	-	105,000	0.03339	0.03131
	482060	77,180	-	5,170	72,010	0.01979	0.02066
	482062	25,150	-	4,460	20,690	0.01093	0.01236
	Totals	266,193	-	13,635	252,558		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2024-2025

(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	6,002	-	6,002	-	0.00000	0.00000
	482853	77,395	-	14,210	63,185	0.00452	0.00709
	482854	61,025	-	15,705	45,320	0.00693	0.00776
	482855	117,985	-	-	117,985	0.00975	0.00684
	482862	43,625	-	-	43,625	0.00073	0.00042
	482863	55,055	-	-	55,055	0.00084	0.00090
	482864	17,267	-	7,855	9,412	0.00000	0.00000
	482866	112,548	-	-	112,548	0.00000	0.00000
	482867	36,130	-	-	36,130	0.00295	0.00266
	482868	149,999	-	-	149,999	0.00167	0.00155
	482869	65,434	-	-	65,434	0.00000	0.00000
	482870	56,870	-	-	56,870	0.00000	0.00000
	482876	3,135	-	3,135	-	0.00000	0.00000
	482879	35,360	-	23,310	12,050	0.00000	0.00278
	482880	167,970	-	16,270	151,700	0.00719	0.01019
	482881	15,050	-	14,605	445	0.00000	0.00000
	482884	253,200	-	23,785	229,415	0.00312	0.00380
	482885	84,380	-	4,005	80,375	0.00107	0.00117
	482886	84,398	-	51,433	32,965	0.00000	0.00000
	482887	145,915	-	-	145,915	0.00172	0.00187
	482888	126,135	-	-	126,135	0.00229	0.00183
	482890	30,560	-	4,850	25,710	0.00355	0.00473
	482892	441,000	-	95,745	345,255	0.00395	0.00684
	482893	59,000	-	-	59,000	0.00196	0.00083
	482895	76,539	-	6,969	69,570	0.00000	0.00000
	482897	48,740	-	-	48,740	0.00061	0.00059
	482899	126,635	-	-	126,635	0.00191	0.00187
	482801	92,170	-	-	92,170	0.00120	0.00129
	482802	92,475	-	21,015	71,460	0.00060	0.00053
	482804	392,085	-	-	392,085	0.00427	0.00413
	482805	92,580	-	-	92,580	0.00109	0.00103
	482806	224,710	-	-	224,710	0.00251	0.00246
	482807	205,670	-	63,455	142,215	0.00037	0.00000
	482808	321,380	-	101,900	219,480	0.00098	0.00000
	482809	345,855	-	31,425	314,430	0.00300	0.00336
	482810	345,025	-	-	345,025	0.00000	0.04899
	482811	97,885	-	10,370	87,515	0.00013	0.00915
	482812	147,010	-	-	147,010	0.00000	0.02793
	482813	25,025	-	-	25,025	0.00185	0.00200
	482814	16,415	-	-	16,415	0.00063	0.00096
	482815	17,775	-	-	17,775	0.00029	0.00041
	482816	101,900	-	-	101,900	0.00168	0.00233
	482817	-	320,000	-	320,000	0.00758	0.00604

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2024-2025

(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 (cont.)	482818	-	350,000	-	350,000	0.02633	0.00414
	482819	-	100,000	4,910	95,090	0.00085	0.00737
	482820	-	34,435	-	34,435	0.00109	0.00000
	482821	-	3,230	-	3,230	0.00033	0.00000
	482822	-	50,315	-	50,315	0.00112	0.00000
	482823	-	135,105	-	135,105	0.00299	0.00000
	482824	-	15,320	-	15,320	0.00034	0.00000
	Totals	5,015,312	1,008,405	520,954	5,502,763		
San Marcos Unified	482960	15,644	-	2,155	13,489	0.01476	0.01482
	482961	63,673	-	606	63,067	0.00383	0.00361
	482962	807	-	807	-	0.00000	0.00000
	482964	106,085	-	550	105,535	0.01577	0.01722
	482966	82,270	-	800	81,470	0.01316	0.01527
	Totals	268,479	-	4,918	263,561		
Vista Unified	483856	3,416	-	-	3,416	0.00000	0.00000
	483857	1,144	-	-	1,144	0.00000	0.00000
	483861	13,670	-	1,750	11,920	0.00806	0.00848
	483862	38,475	-	-	38,475	0.00553	0.00518
	483863	37,365	-	8,250	29,115	0.02486	0.02262
	483866	138,270	-	5,920	132,350	0.02351	0.02385
	Totals	232,340	-	15,920	216,420		
TOTAL UNIFIED		\$ 6,412,183	\$ 1,105,010	\$ 629,199	\$ 6,887,994		
TOTAL K-12		\$ 9,612,867	\$ 1,198,775	\$ 796,397	\$ 10,015,245		

Sources: 2024-2025 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, 2025

TABLE XIII ASSESSED VALUATION 2024-2025

(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	Gross AV	HOE ¹	Gross AV								
ELEMENTARY SCHOOL DISTRICTS														
Alpine Union Elementary	\$	23,927	\$	3,669,217	\$	-	\$	3,669,217	\$	-	\$	41,720	\$	3,710,936
Cajon Valley Union Elementary		137,458		22,767,528		-		22,767,528		-		586,212		23,353,740
Cardiff Elementary		16,523		4,513,111		-		4,513,111		-		21,950		4,535,061
Chula Vista Elementary		260,820		45,406,567		85		45,406,652		311		792,009		46,198,661
Dehesa Elementary		3,028		487,267		-		487,267		-		430		487,697
Del Mar Union Elementary		65,828		24,842,677		-		24,842,677		-		273,400		25,116,077
Encinitas Union Elementary		108,620		26,394,739		-		26,394,739		-		272,392		26,667,131
Escondido Union Elementary		156,776		26,279,578		266,313		26,545,891		-		618,925		27,164,816
Fallbrook Union Elementary		49,213		7,950,399		-		7,950,399		-		66,718		8,017,117
Jamul-Dulzura Union Elementary		11,830		1,808,550		54		1,808,603		-		15,676		1,824,280
Julian Union Elementary		4,619		1,074,137		-		1,074,137		-		6,678		1,080,815
La Mesa-Spring Valley Elementary		140,028		20,002,214		1		20,002,215		-		257,229		20,259,444
Lakeside Union Elementary		45,781		5,440,023		-		5,440,023		-		239,639		5,679,662
Lemon Grove Elementary		31,574		4,282,998		311		4,283,308		-		123,231		4,406,539
National Elementary		25,803		5,105,567		3,238		5,108,805		168		286,984		5,395,789
Rancho Santa Fe Elementary		8,078		9,113,315		-		9,113,315		-		30,042		9,143,357
San Pasqual Union Elementary		4,598		844,006		159		844,166		-		13,292		857,458
San Ysidro Elementary		21,353		9,087,459		566,517		9,653,975		-		1,087,299		10,741,274
Santee Elementary		73,631		9,614,566		-		9,614,566		-		249,851		9,864,417
Solana Beach Elementary		63,780		25,356,673		-		25,356,673		-		263,140		25,619,813
South Bay Union Elementary		48,212		6,746,644		138		6,746,782		-		130,486		6,877,268
Spencer Valley Elementary		581		120,470		-		120,470		-		1,058		121,528
Vallecitos Elementary		2,664		463,990		-		463,990		-		15,226		479,216
TOTAL ELEMENTARY	\$	1,304,725	\$	261,371,694	\$	836,816	\$	262,208,510	\$	479	\$	5,393,586	\$	267,602,096
HIGH SCHOOL DISTRICTS														
Escondido Union High	\$	161,373	\$	27,123,584	\$	266,473	\$	27,390,057	\$	-	\$	632,217	\$	28,022,274
Fallbrook Union High		51,877		\$8,414,389		\$0		8,414,389		-		81,944		8,496,333
Grossmont Union High		467,258		\$68,072,362		\$365		68,072,727		-		1,513,988		69,586,715
Julian Union High		5,200		1,194,606		-		1,194,606		-		7,736		1,202,343
San Dieguito Union High		262,829		90,220,515		-		90,220,515		-		860,924		91,081,439
Sweetwater Union High		356,187		66,346,236		569,978		66,916,215		479		2,296,778		69,212,992
TOTAL HIGH SCHOOL	\$	1,304,725	\$	261,371,694	\$	836,816	\$	262,208,510	\$	479	\$	5,393,586	\$	267,602,096
UNIFIED SCHOOL DISTRICTS														
Bonsall Unified	\$	25,732	\$	5,252,865	\$	44,600	\$	5,297,465	\$	-	\$	37,486	\$	5,334,951
Borrego Springs Unified		\$3,724		\$717,828		\$0		\$717,828		\$0		\$91,016		\$808,844
Carlsbad Unified		103,148		31,019,597		602,273		31,621,870		-		1,638,665		33,260,535
Coronado Unified		18,137		12,604,323		-		12,604,323		185		212,245		12,816,568
Mountain Empire Unified		12,361		1,619,746		1,638		1,621,384		-		329,217		1,950,601
Oceanside Unified		114,512		23,098,488		-		23,098,488		96		668,687		23,767,175
Poway Unified		292,460		58,589,922		1,108		58,591,029		-		2,167,170		60,758,199
Ramona Unified		43,728		6,270,498		-		6,270,498		-		136,729		6,407,227
San Diego Unified		965,986		256,500,808		8,953		256,509,762		959		11,480,800		267,990,562
San Marcos Unified		140,106		27,762,457		-		27,762,457		-		890,373		28,652,830
Valley Center-Pauma Unified		31,691		5,811,958		1,032		5,812,990		-		237,427		6,050,417
Vista Unified		161,300		24,868,519		46		24,868,564		-		644,812		25,513,376
Warner Unified		3,027		360,157		-		360,157		-		5,431		365,589
TOTAL UNIFIED	\$	1,915,912	\$	454,477,167	\$	659,649	\$	455,136,817	\$	1,240	\$	18,540,058	\$	473,676,874
TOTAL K-12	\$	4,525,362	\$	977,220,555	\$	2,333,282	\$	979,553,836	\$	2,199	\$	29,327,230	\$	1,008,881,067

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2024-2025.

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

TABLE XIV
ASSESSED VALUATION ADJUSTMENT DUE TO
COMMUNITY REDEVELOPMENT AGENCIES
2024-2025

(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	2,494,663	283,673	2,778,336
Cardiff Elementary	-	-	-
Chula Vista Elementary	2,532,215	194,033	2,726,248
Dehesa Elementary	-	-	-
Del Mar Union Elementary	-	-	-
Encinitas Union Elementary	-	-	-
Escondido Union Elementary	4,299,950	318,285	4,618,235
Fallbrook Union Elementary	-	-	-
Jamul-Dulzura Union Elementary	-	-	-
Julian Union Elementary	-	-	-
La Mesa-Spring Valley Elementary	568,139	35,200	603,339
Lakeside Union Elementary	230,258	88,918	319,176
Lemon Grove Elementary	779,287	93,604	872,891
National Elementary	2,906,364	194,889	3,101,253
Rancho Santa Fe Elementary	-	-	-
San Pasqual Union Elementary	-	-	-
San Ysidro Elementary	787,522	36,878	824,400
Santee Elementary	2,207,503	163,959	2,371,462
Solana Beach Elementary	292,300	1,209	293,509
South Bay Union Elementary	2,535,224	74,673	2,609,897
Spencer Valley Elementary	-	-	-
Vallecitos Elementary	-	-	-
TOTAL ELEMENTARY	\$ 19,633,425	\$ 1,485,321	\$ 21,118,746
HIGH SCHOOL DISTRICTS			
Escondido Union High	\$ 4,299,950	\$ 318,285	\$ 4,618,235
Fallbrook Union High	-	-	-
Grossmont Union High	6,279,852	665,355	6,945,207
Julian Union High	-	-	-
San Dieguito Union High	292,300	1,209	293,509
Sweetwater Union High	8,761,326	500,475	9,261,801
TOTAL HIGH SCHOOL	\$ 19,633,428	\$ 1,485,324	\$ 21,118,752
UNIFIED SCHOOL DISTRICTS			
Bonsall Unified	\$ -	\$ -	\$ -
Borrego Springs Unified	-	-	-
Carlsbad Unified	1,990,737	40,417	2,031,154
Coronado Unified	3,782,659	56,004	3,838,663
Mountain Empire Unified	-	-	-
Oceanside Unified	2,321,680	33,291	2,354,971
Poway Unified	6,185,583	518,306	6,703,889
Ramona Unified	-	-	-
San Diego Unified	38,346,727	959,320	39,306,047
San Marcos Unified	13,136,956	664,183	13,801,139
Valley Center-Pauma Unified	-	-	-
Vista Unified	3,044,747	246,947	3,291,694
Warner Unified	-	-	-
TOTAL UNIFIED	68,809,089	2,518,468	71,327,557
TOTAL K-12	\$ 108,075,942	\$ 5,489,113	\$ 113,565,055

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2024-2025.

TABLE XV

ASSESSED VALUATION, PERCENTAGE CHANGE

2016-2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DISTRICTS	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	AVG
ELEMENTARY SCHOOL DISTRICTS										
Alpine Union Elementary	4.03	4.19	5.13	4.59	4.76	4.72	7.56	4.77	5.55	5.03
Cajon Valley Union Elementary	4.97	6.16	5.39	4.85	4.94	3.64	7.98	6.23	3.83	5.33
Cardiff Elementary	6.40	6.73	6.04	5.44	5.48	5.56	8.76	6.13	6.57	6.35
Chula Vista Elementary	5.34	6.03	5.40	5.80	5.75	3.62	8.02	6.36	5.58	5.77
Dehesa Elementary	3.03	4.76	5.15	4.78	5.00	6.93	3.54	10.33	2.81	5.15
Del Mar Union Elementary	7.60	6.98	6.97	5.16	3.58	2.56	6.53	5.37	5.64	5.60
Encinitas Union Elementary	5.13	5.68	5.99	4.38	4.89	4.29	7.86	5.67	5.23	5.46
Escondido Union Elementary	5.64	7.09	6.00	5.54	5.87	3.75	7.29	8.34	4.69	6.02
Fallbrook Union Elementary	2.34	5.12	6.18	6.83	5.52	3.97	8.29	6.45	5.10	5.53
Jamul-Dulzura Union Elementary	3.08	4.12	4.89	5.22	4.18	4.11	6.01	7.52	5.00	4.91
Julian Union Elementary	3.00	3.43	4.65	5.58	2.65	4.99	8.30	7.92	5.94	5.16
La Mesa-Spring Valley Elementary	5.99	5.92	6.26	6.42	4.68	4.15	9.37	6.78	4.74	6.03
Lakeside Union Elementary	5.07	6.13	5.79	4.72	4.63	5.15	9.46	7.02	5.77	5.97
Lemon Grove Elementary	5.32	7.16	6.72	5.14	5.32	5.54	10.02	7.79	5.50	6.50
National Elementary	3.73	9.01	5.35	6.88	6.80	3.52	5.63	7.37	4.73	5.89
Rancho Santa Fe Elementary	3.05	3.39	4.10	3.96	3.75	3.13	8.14	7.35	7.43	4.92
San Pasqual Union Elementary	5.65	5.55	4.57	4.39	4.26	2.29	7.02	4.17	4.23	4.68
San Ysidro Elementary	8.77	8.96	3.89	7.33	6.92	7.97	20.99	12.67	9.76	9.69
Santee Elementary	4.30	7.97	6.62	7.61	7.03	3.97	7.93	6.92	5.43	6.42
Solana Beach Elementary	4.22	5.62	6.16	5.34	6.82	4.74	8.01	6.90	5.32	5.90
South Bay Union Elementary	8.70	5.34	10.14	6.96	5.15	4.15	7.38	6.67	5.28	6.64
Spencer Valley Elementary	3.65	3.56	4.72	5.33	4.00	3.60	7.66	7.35	3.81	4.85
Vallecitos Elementary	3.72	5.04	3.63	6.02	3.33	3.67	6.95	7.93	5.41	5.08
HIGH SCHOOL DISTRICTS										
Escondido Union High	5.64	7.03	5.95	5.50	5.81	3.70	7.28	8.20	4.68	5.98
Fallbrook Union High	2.42	5.11	6.03	6.78	5.40	3.95	8.22	6.63	5.03	5.51
Grossmont Union High	5.08	6.21	5.89	5.68	5.12	4.16	8.51	6.83	4.50	5.78
Julian Union High	3.06	3.44	4.65	5.55	2.79	4.85	8.24	7.86	5.72	5.13
San Dieguito Union High	5.40	5.84	6.12	4.87	(0.00)	9.02	7.60	6.12	5.65	5.62
Sweetwater Union High	5.95	6.56	5.67	6.19	5.92	4.21	9.44	7.42	6.06	6.38
UNIFIED SCHOOL DISTRICTS										
Bonsall Unified	4.81	4.69	4.66	3.46	4.66	4.23	9.12	7.19	7.31	5.57
Borrego Springs Unified	1.99	1.56	4.24	16.39	1.25	1.20	4.95	4.09	3.92	4.40
Carlsbad Unified	8.81	5.55	7.61	6.97	6.57	1.64	8.51	8.60	2.15	6.27
Coronado Unified	5.08	6.31	5.47	5.11	4.66	3.16	8.33	7.30	6.44	5.76
Mountain Empire Unified	2.73	4.30	27.12	4.67	3.47	3.87	1.00	6.23	9.23	6.96
Oceanside Unified	6.81	7.51	6.65	6.08	6.03	4.34	8.09	6.61	6.29	6.49
Poway Unified	4.41	5.09	5.15	4.27	4.38	3.25	7.16	7.02	5.18	5.10
Ramona Unified	4.74	5.67	5.27	4.21	5.04	4.01	7.05	5.90	5.04	5.22
San Diego Unified	5.76	6.40	6.14	6.22	4.76	3.77	8.80	7.51	5.24	6.07
San Marcos Unified	5.13	6.01	6.34	5.85	4.30	3.33	7.70	6.53	6.46	5.74
Valley Center-Pauma Unified	4.23	4.34	5.33	4.89	4.69	3.94	13.05	9.55	5.38	6.15
Vista Unified	5.69	6.23	5.79	5.51	5.59	4.47	8.39	7.99	4.84	6.06
Warner Unified	2.78	3.76	6.26	2.18	4.62	2.94	7.19	5.76	7.76	4.81

Source: County of San Diego Auditor and Controller Report PSVV-635A, Combined Valuations 2024-2025

TABLE XVI ASSESSED VALUATION PER UNIT ATTENDANCE 2019-2024

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	1,821,694	2,127,859	2,224,584	2,431,385	2,542,669	2,786,051
Cajon Valley Union Elementary	1,151,702	1,412,425	1,458,745	1,508,282	1,555,570	1,563,498
Cardiff Elementary	5,377,119	5,989,885	6,322,986	6,681,015	6,961,598	7,598,709
Chula Vista Elementary	1,550,274	1,811,866	1,875,884	1,979,049	2,069,614	2,184,111
Dehesa Elementary	2,773,430	4,076,660	4,358,989	5,326,576	2,236,834	1,289,657
Del Mar Union Elementary	4,968,433	5,664,959	5,804,490	6,296,855	6,789,762	7,473,800
Encinitas Union Elementary	4,006,823	4,758,493	4,930,212	5,523,163	6,031,959	6,551,123
Escondido Union Elementary	1,427,790	1,769,639	1,773,742	1,869,289	2,002,604	2,133,072
Fallbrook Union Elementary	1,190,953	1,533,784	1,498,503	1,559,193	1,586,811	1,695,101
Jamul-Dulzura Union Elementary	2,575,023	3,268,591	3,402,865	3,489,794	3,095,367	3,281,138
Julian Union Elementary	3,139,675	3,897,358	3,657,320	3,714,805	4,128,148	3,784,366
La Mesa-Spring Valley Elementary	1,354,054	1,628,400	1,692,122	1,851,976	1,949,109	2,074,623
Lakeside Union Elementary	866,828	1,020,531	1,068,851	1,197,793	1,262,481	1,346,641
Lemon Grove Elementary	976,984	1,179,820	1,241,476	1,340,122	1,469,725	1,562,038
National Elementary	852,525	1,133,439	1,171,132	1,279,547	1,363,117	1,461,580
Rancho Santa Fe Elementary	12,700,176	12,694,125	13,091,905	14,709,077	16,702,478	19,115,564
San Pasqual Union Elementary	1,281,395	1,544,600	1,579,984	1,706,499	1,627,397	1,625,882
San Ysidro Elementary	1,479,618	1,740,305	1,867,580	2,245,097	2,524,793	2,785,456
Santee Elementary	1,109,796	1,359,517	1,388,642	1,529,470	1,627,317	1,730,530
Solana Beach Elementary	6,539,417	7,505,502	7,787,269	8,777,470	9,284,795	10,201,691
South Bay Union Elementary	1,117,086	1,438,009	1,497,251	1,681,316	1,674,154	2,059,371
Spencer Valley Elementary	2,160,282	3,473,409	3,598,399	2,701,938	2,588,917	3,058,075
Vallecitos Elementary	1,975,104	2,424,859	2,513,816	2,412,206	2,635,376	2,586,581
AVERAGE ELEMENTARY	\$ 2,712,878	\$ 3,193,654	\$ 3,295,946	\$ 3,557,040	\$ 3,639,591	\$ 3,910,811
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 3,066,923	\$ 3,508,176	\$ 3,516,266	\$ 3,865,209	\$ 4,336,127	\$ 4,690,617
Fallbrook Union High	3,157,707	3,582,488	3,711,254	3,987,454	4,268,544	4,622,421
Grossmont Union High	3,360,156	3,641,278	3,756,015	4,133,579	4,465,077	4,659,532
Julian Union High	8,968,989	10,682,113	11,182,996	11,393,926	10,439,409	11,760,003
San Dieguito Union High	5,460,093	6,068,083	6,280,366	6,798,572	7,329,581	7,928,971
Sweetwater Union High	1,383,216	1,632,311	1,693,996	1,810,978	2,034,707	2,208,737
AVERAGE HIGH SCHOOL	\$ 4,232,847	\$ 4,852,408	\$ 5,023,482	\$ 5,331,620	\$ 5,478,908	\$ 5,978,380
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 1,706,287	\$ 2,078,494	\$ 2,160,373	\$ 2,394,497	\$ 2,451,044	\$ 2,546,455
Borrego Springs Unified	1,972,105	2,303,808	2,319,976	2,269,320	2,389,611	2,474,967
Carlsbad Unified	2,316,453	2,657,985	2,690,078	2,913,557	3,183,272	3,297,811
Coronado Unified	3,250,687	3,872,844	3,986,601	4,243,881	4,629,942	4,875,203
Mountain Empire Unified	960,776	1,067,945	1,095,493	1,029,705	1,062,249	1,245,611
Oceanside Unified	1,076,706	1,272,163	1,323,686	1,452,526	1,594,521	1,745,096
Poway Unified	1,321,820	1,472,107	1,514,619	1,636,938	1,740,701	1,853,432
Ramona Unified	959,636	1,121,153	1,162,413	1,242,233	1,297,826	1,401,118
San Diego Unified	2,054,580	2,457,610	2,537,775	2,741,510	2,910,565	3,034,689
San Marcos Unified	1,084,874	1,256,358	1,294,883	1,393,759	1,482,883	1,612,933
Valley Center-Pauma Unified	1,140,442	1,327,500	1,372,757	1,556,514	1,707,657	1,835,451
Vista Unified	969,686	1,154,051	1,201,957	1,305,244	1,408,796	1,512,298
Warner Unified	1,466,730	1,667,170	1,716,259	1,894,540	1,898,659	1,986,787
AVERAGE UNIFIED	\$ 1,560,060	\$ 1,823,784	\$ 1,875,144	\$ 2,005,710	\$ 2,135,210	\$ 2,263,219
AVERAGE K-12	\$ 2,573,192	\$ 3,006,611	\$ 3,102,965	\$ 3,330,378	\$ 3,436,709	\$ 3,696,209

Source: For Col (6): Annual Report of Financial Transactions 2024 Table XIII Assessed Valuation Total Secured & Unsecured Gross AV Col (7) divided by P-2 ADA

TABLE XVII CERTIFICATED SALARY PROFILES 2024-2025

	(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	\$ 91,484	\$ 59,701	30	\$ 122,820	\$ 85,225	185
Cajon Valley Union Elementary	94,276	56,646	11	131,982	96,953	186
Cardiff Elementary	113,768	66,835	6	138,268	101,000	185
Chula Vista Elementary	102,995	62,145	29	124,885	93,758	185
Dehesa Elementary	81,029	52,070	11	113,960	83,367	185
Del Mar Union Elementary	114,687	68,098	40	132,885	106,422	185
Encinitas Union Elementary	107,314	53,148	11	140,311	94,603	185
Escondido Union Elementary	98,077	51,443	11	122,826	92,344	187
Fallbrook Union Elementary	98,803	52,921	10	129,725	97,316	183
Jamul-Dulzura Union Elementary	68,445	49,044	25	103,995	73,037	185
Julian Union Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Lakeside Union Elementary	97,496	59,379	15	132,498	88,351	184
La Mesa-Spring Valley Elementary	100,279	67,324	35	125,159	90,586	186
Lemon Grove Elementary	99,011	66,771	13	127,994	92,375	185
National Elementary	107,258	60,297	26	129,486	89,669	185
Rancho Santa Fe Elementary	107,862	65,365	9	139,722	103,444	184
San Pasqual Union Elementary	82,766	58,859	10	117,409	81,091	185
San Ysidro Elementary	101,012	60,984	22	120,609	91,298	186
Santee Elementary	96,864	62,055	28	125,980	90,611	185
Solana Beach Elementary	119,153	65,292	26	141,388	104,677	185
South Bay Union Elementary	105,174	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	75,174	51,831	25	111,155	76,459	184
AVERAGE ELEMENTARY	\$ 98,235	\$ 59,696	19	\$ 126,472	\$ 91,614	185
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 106,478	\$ 64,175	28	\$ 137,909	\$ 95,064	184
Fallbrook Union High	107,027	58,535	25	132,517	104,335	185
Grossmont Union High	103,358	60,339	25	126,286	94,824	185
Julian Union High	N/A	N/A	N/A	N/A	N/A	N/A
San Dieguito Union High	124,581	70,862	3	145,072	118,499	186
Sweetwater Union High	104,814	55,375	26	124,275	94,932	184
AVERAGE HIGH SCHOOL	\$ 109,252	\$ 61,857	21	\$ 133,212	\$ 101,531	185
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	N/A	N/A	N/A	N/A	N/A	N/A
Borrego Springs Unified	N/A	N/A	N/A	N/A	N/A	N/A
Carlsbad Unified	102,755	57,513	11	130,671	96,335	185
Coronado Unified	93,800	53,988	26	130,232	87,595	186
Mountain Empire Unified	N/A	N/A	N/A	N/A	N/A	N/A
Oceanside Unified	96,587	53,318	11	118,979	90,262	185
Poway Unified	98,940	58,959	11	127,725	83,407	186
Ramona Unified	87,710	53,495	30	120,959	91,711	185
San Diego Unified	105,672	58,609	17	124,050	89,057	184
San Marcos Unified	101,595	56,139	11	124,763	98,694	184
Valley Center-Pauma Unified	99,133	55,317	8	124,180	103,995	184
Vista Unified	96,776	57,722	11	120,983	91,745	186
Warner Unified	74,703	51,130	8	103,787	75,493	185
AVERAGE UNIFIED	\$ 95,767	\$ 55,619	14	\$ 122,633	\$ 90,829	185

Source: Report of 2024-2025 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 2024-2025**

REVENUES

(1)	LCFF SOURCES	\$157,776,210
(2)	FEDERAL REVENUE	\$33,237,961
(3)	OTHER STATE REVENUE	\$108,581,385
(4)	OTHER LOCAL REVENUE	\$104,263,438
(5)	TRANSFERS IN/SOURCES/CONTRIBUTIONS	\$3,010,388
(6)	TOTAL REVENUES	\$406,869,382

EXPENDITURES

(7)	CERTIFICATED SALARIES	\$68,636,302
(8)	CLASSIFIED SALARIES	\$74,053,600
(9)	EMPLOYEE BENEFITS	\$66,626,548
(10)	BOOKS & SUPPLIES	\$5,847,226
(11)	SERVICES AND OTHER OPERATING EXPENSES	\$126,318,186
(12)	CAPITAL OUTLAY	\$14,573,643
(13)	OTHER OUTGO	\$36,768,852
(14)	TRANSFERS OUT/USES	\$40,273,026
(15)	TOTAL EXPENDITURES	\$433,097,383

FUND BALANCE

(16)	BEGINNING BALANCE	\$206,387,843
(17)	NET CHANGE IN FUND BALANCE	\$10,540,851
(18)	FUND BALANCE	\$216,928,694

TOTAL COST BY PROGRAM

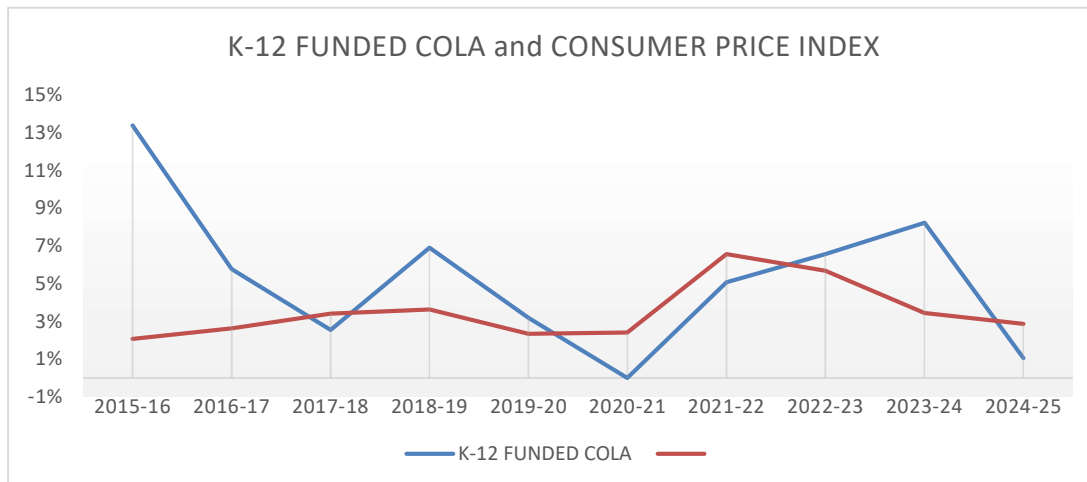
(19)	PRE-KINDERGARTEN	\$ 215,045.61
(20)	REGULAR EDUCATION K-12	\$ -
(21)	COMMUNITY SCHOOLS	\$ 30,772,356.43
(22)	JUVENILE COURTS	\$ 14,300,808.04
(23)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	\$ -
(24)	SPECIAL EDUCATION	\$ 59,882,834.99
(25)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	\$ 12,155,986.00
(26)	COUNTY SERVICES TO DISTRICTS	\$ 219,861,827.94
(27)	VOCATIONAL EDUCATION	\$ 3,723,064.37
(28)	AUXILIARY PROGRAMS	\$ 14,499,824.48
(29)	OTHER OUTGO	\$ 40,916,783.46
	TOTAL EXPENDITURES AND OTHER USES	\$396,328,531

Source: 2024-2025 Unaudited Actuals Financial Reports, SACS Report (Form 01 and PCR)

TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2024-2025

YEAR	STATUTORY COLA	K-12 FUNDED COLA	K-12 DEFICIT	CONSUMER PRICE INDEX ¹
2004-05	2.41%	2.41%	2.14%	3.30%
2005-06	4.23%	4.23%	0.89%	4.22%
2006-07	5.92%	5.92%	0.00%	3.38%
2007-08	4.53%	4.53%	0.00%	3.45%
2008-09	5.66%	-2.67%	7.84%	1.32%
2009-10	4.25%	-7.64%	18.36%	0.70%
2010-11	-0.39%	0.00%	17.96%	1.80%
2011-12	2.24%	0.00%	19.75%	2.39%
2012-13	3.24%	0.00%	22.27%	2.15%
Local Control Funding Formula				
2013-14	1.57%	5.49%	N/A	1.50%
2014-15	0.85%	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	3.46%
2024-25	1.07%	1.07%	N/A	2.86%

COMPOUNDED INCREASES FROM 2004-05 TO 2024-25	108.16%	81.88%
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Source: School Services of CA Enacted Budget Dashboard, As of July 22, 2025

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	