

Table 5

**ASSESSED VALUATIONS - SPECIAL DISTRICTS
FISCAL YEAR 2025-2026**

	LOCALLY ASSESSED	SECURED STATE ASSESSED	TOTAL SECURED	UNSECURED TOTAL UNSECURED
<u>CALIFORNIA WATER DISTRICTS</u>				
BORREGO (CALIF) WATER DIST (1)	275,794,317	0	275,794,317	0
BORREGO (CALIF) WATER - IMPROVEMENT DIST NO 3	11,921,339	0	11,921,339	0
BORREGO (CALIF) WATER - IMPROVEMENT DIST NO 4	171,510,301	0	171,510,301	0
CUYAMACA (CALIF) WATER (1)	27,278,371	0	27,278,371	0
WYNOLA (CALIF) WATER DIST (1)	14,472,554	0	14,472,554	0
<u>CEMETERY DISTRICTS</u>				
NORTH COUNTY CEMETERY	85,697,136,599	280,462,389	85,977,598,988	2,274,536,052
POMERADO CEMETERY	54,999,903,934	6,600	54,999,910,534	2,299,774,698
RAMONA CEMETERY	6,366,628,098	0	6,366,628,098	127,196,227
VALLEY CENTER CEMETERY	5,541,952,873	1,032,154	5,542,985,027	231,146,498
<u>COMMUNITY SERVICES DISTRICTS</u>				
DESCANSO COMMUNITY SERVICES DIST	125,892,954	0	125,892,954	321,640
FAIRBANKS RANCH COMMUNITY SERVICES DIST	2,183,121,293	0	2,183,121,293	426,313
FAIRBANKS RANCH LANDSACPE MAINT IMP DIST	2,153,990,093	0	2,153,990,093	47,954
FAIRBANKS RANCH STREET MAINT IMP DIST	2,183,121,293	0	2,183,121,293	426,313
JACUMBA COMMUNITY SERVICES DIST	42,355,892	0	42,355,892	1,133,065
JULIAN COMMUNITY SERVICES DIST	74,093,947	0	74,093,947	2,503,757
MAJESTIC PINES COMMUNITY SERVICES DIST	229,300,305	0	229,300,305	565,892
MORRO HILLS COMMUNITY SERVICES DIST	297,607,089	0	297,607,089	545,783
PAUMA VALLEY COMMUNITY SERVICES DIST	280,445,818	0	280,445,818	5,118,173
RANCHO SANTA FE COMMUNITY SERVICES DIST	11,788,107,905	0	11,788,107,905	32,360,625
RANCHO SANTA FE CSD - LANDSCAPE MAINT IMP DIST 1	7,217,302,508	0	7,217,302,508	21,632,740
RINCON RANCH COMMUNITY SERVICES DIST	50,847,318	0	50,847,318	34,274
WHISPERING PALMS COMMUNITY SERVICES DIST	2,729,675,688	0	2,729,675,688	13,801,433
WHISPERING PALMS MAINT. LANDSCAPE LTG	613,409,451	0	613,409,451	3,411,974
WHISPERING PALMS SEWER IMP DIST NO 1	2,096,075,277	0	2,096,075,277	3,466,866

(1) INCLUDES LAND VALUE ONLY

Table 5

	----- SECURED -----		----- UNSECURED -----	
	LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED	TOTAL UNSECURED
<u>COUNTY SERVICE AREAS</u>				
17 SAN DIEGUITO	66,554,757,352	0	66,554,757,352	754,488,714
26 RANCHO SAN DIEGO	3,050,073,748	0	3,050,073,748	45,884,080
26 RANCHO SAN DIEGO ZN A	909,065,511	0	909,065,511	3,244,225
26 RANCHO SAN DIEGO ZN B	363,897,901	0	363,897,901	94,526
81 FALLBROOK LOCAL PARKS	10,567,576,311	0	10,567,576,311	85,241,023
83 SAN DIEGUITO LOCAL PARKS	24,979,739,779	0	24,979,739,779	410,062,710
122 OTAY MESA EAST	1,528,504,769	533,400,000	2,061,904,769	679,980,592
128 SAN MIGUEL PARK DIST	6,878,650,836	0	6,878,650,836	72,415,099
135 REGIONAL 800MHZ RADIO	253,989,412,743	1,151,492,507	255,140,905,250	7,283,526,782
135 CARLSBAD 800MHZ ZN A	45,120,553,823	573,972,704	45,694,526,527	1,806,290,970
135 DEL MAR 800MHZ ZN B	5,603,580,404	0	5,603,580,404	32,011,153
135 ENCINITAS 800MHZ ZN C	24,338,568,901	0	24,338,568,901	215,787,136
135 IMPERIAL BEACH 800MHZ ZN D	3,432,285,804	0	3,432,285,804	90,278,832
135 LEMON GROVE 800MHZ ZN E	3,392,695,862	310,770	3,393,006,632	112,059,150
135 POWAY 800MHZ ZN F	14,706,858,761	0	14,706,858,761	834,667,465
135 SAN MARCOS 800MHZ ZN G	18,296,371,244	0	18,296,371,244	495,479,727
135 SOLANA BEACH 800MHZ ZN H	7,314,878,406	0	7,314,878,406	65,917,005
135 VISTA 800MHZ ZN I	16,959,413,437	45,500	16,959,458,937	835,308,973
135 LAKESIDE FPD 800MHZ ZN M	9,079,527,179	0	9,079,527,179	294,203,380
135 ALPINE FPD 800MHZ ZN N	3,344,367,602	0	3,344,367,602	39,788,342
135 BONITA FPD 800MHZ ZN O	2,545,674,545	1,000	2,545,675,545	9,274,775
135 SAN MIGUEL FPD 800MHZ ZN Q	19,763,982,901	1,000	19,763,983,901	206,615,202
135 VALLEY CENTER FPD 800MHZ ZN R	4,165,877,069	1,032,154	4,166,909,223	213,856,672
135 VISTA FPD 800MHZ ZN S	3,528,444,395	0	3,528,444,395	20,848,989
135 COUNTY 800MHZ ZN J	105,501,168,083	577,163,533	106,078,331,616	2,582,036,683
136 SUNDANCE DETENTION BASIN	94,302,842	0	94,302,842	111,510
137 LIVE OAK SPRINGS	17,849,961	0	17,849,961	16,240
138 VALLEY CENTER PARKS AND RECREATION	4,702,492,763	1,032,154	4,703,524,917	215,590,465
<u>COUNTY WATER DISTRICTS</u>				
CANEBRAKE COUNTY WATER DIST	7,016,043	0	7,016,043	0
COACHELLA VALLEY WATER DIST	0	0	0	0
LEUCADIA WASTEWATER DIST	21,053,161,742	0	21,053,161,742	181,437,427
VALLECITOS WATER DIST	22,593,479,158	0	22,593,479,158	519,431,346
VALLECITOS WATER IMP DIST A	1,073,075,112	0	1,073,075,112	1,349,491
VALLECITOS WATER IMP DIST NO 1	11,889,476,524	0	11,889,476,524	291,845,881
VALLECITOS WATER IMP DIST NO 2	11,889,476,524	0	11,889,476,524	291,845,881
VALLECITOS WATER IMP DIST NO 5	9,541,913,826	0	9,541,913,826	188,849,129
VALLECITOS WATER IMP DIST NO 6	20,199,358,380	0	20,199,358,380	472,315,418
VALLECITOS WATER - SEWER	785,006,219	0	785,006,219	1,331,826

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	----- SECURED -----		----- UNSECURED -----	
	LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED	TOTAL UNSECURED
<u>FIRE PROTECTION DISTRICTS</u>				
ALPINE	3,344,367,602	0	3,344,367,602	39,788,342
BONITA-SUNNYSIDE	2,545,674,545	1,000	2,545,675,545	9,274,775
DEER SPRINGS	3,407,481,244	0	3,407,481,244	27,993,717
LAKESIDE	9,079,527,179	0	9,079,527,179	294,203,380
LAKESIDE SLEMSA AMBULANCE	10,197,918,605	0	10,197,918,605	322,575,009
LOWER SWEETWATER	169,683,397	0	169,683,397	1,247,297
NORTH COUNTY FPD OF SD COUNTY	11,866,339,723	0	11,866,339,723	87,880,321
RANCHO SANTA FE FPD OF SD COUNTY	25,718,887,619	0	25,718,887,619	411,075,805
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT	16,231,151,004	576,129,379	16,807,280,383	1,214,525,924
SAN MARCOS	20,998,123,522	0	20,998,123,522	518,119,717
SAN MIGUEL CONSOLIDATED	19,763,982,901	1,000	19,763,983,901	206,615,202
SAN MIGUEL CONSOLIDATED - GROSSMONT-MT HELIX ZN	8,376,643,740	0	8,376,643,740	68,477,997
VALLEY CENTER	4,165,877,069	1,032,154	4,166,909,223	213,856,672
VISTA	3,528,444,395	0	3,528,444,395	20,848,989
<u>FLOOD CONTROL DISTRICTS</u>				
SAN DIEGO COUNTY	105,501,168,083	577,163,533	106,078,331,616	2,582,036,683
SAN DIEGO COUNTY - LAKESIDE SUBZONE	8,793,364,922	0	8,793,364,922	251,390,546
<u>HEALTHCARE DISTRICTS</u>				
FALLBROOK REGIONAL HEALTH	12,405,296,877	0	12,405,296,877	94,074,969
GROSSMONT HEALTHCARE	78,167,116,478	864,297	78,167,980,775	1,765,529,700
PALOMAR HEALTH	117,511,469,270	322,455,643	117,833,924,913	4,149,169,388
TRI CITY HOSPITAL DIST	95,768,586,208	574,018,204	96,342,604,412	3,215,237,494
<u>IRRIGATION DISTRICTS</u>				
HELIX WATER DIST (1)	17,984,182,538	311,270	17,984,493,808	0
HELIX WATER DIST - SPECIAL AREA (1)	13,417,725	0	13,417,725	0
LAKESIDE WATER DIST (1)	1,923,183,428	0	1,923,183,428	0
SAN DIEGUITO WATER DIST (1)	10,467,151,368	0	10,467,151,368	0
SAN DIEGUITO WATER DIST - RAILROAD (1)	17,953,569	0	17,953,569	0
SANTA FE IRRIGATION (1)	10,377,051,012	0	10,377,051,012	0
SANTA FE IRRIGATION - ANNEX NO 2 (1)	57,811,366	0	57,811,366	0
SOUTH BAY IRRIGATION (1)	7,474,888,746	85,200	7,474,973,946	0
SOUTH BAY IRRIGATION 75 DETACHMENT (1)	21,294,146	0	21,294,146	0
VISTA IRRIGATION (1)	10,161,385,780	45,500	10,161,431,280	0

(1) INCLUDES LAND VALUE ONLY

Table 5

	----- SECURED -----		----- UNSECURED -----	
	LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED	TOTAL UNSECURED
<u>LIGHTING DISTRICTS</u>				
ENCINITAS LANDSCAPE & LTG DIST	11,112,061,172	0	11,112,061,172	110,566,837
LEMON GROVE CITY ROADWAY LTG DIST	3,392,695,862	310,770	3,393,006,632	112,059,150
POWAY CITY LTG DIST	14,706,858,761	0	14,706,858,761	834,667,465
SAN DIEGO COUNTY STREET LTG DIST	105,501,168,083	577,163,533	106,078,331,616	2,582,036,683
SANTEE CITY ROADWAY LTG DIST ZN A	9,305,325,961	0	9,305,325,961	213,676,260
SANTEE CITY ROADWAY LTG DIST ZN B	5,480,793,825	0	5,480,793,825	101,902,208
SOLANA BEACH LTG DIST - ZN A	6,667,605,381	0	6,667,605,381	57,794,048
SOLANA BEACH LTG DIST - ZN B	647,273,025	0	647,273,025	8,122,957
<u>MAINTENANCE DISTRICTS</u>				
CAMPO WATER MAINT DIST (2)	90,063,365	27,000	90,090,365	4,847
HARDING STREET MAINT DIST NO 1 (2)	88,076,139	0	88,076,139	0
SAN MARCOS MUNICIPAL LTG MAINT DIST (1)	432,595,538	0	432,595,538	0
<u>METROPOLITAN WATER DISTRICT</u>				
FPUD DETACHMENT FROM CWA	5,474,049,638	0	5,474,049,638	57,233,248
REMAINDER OF SDCWA	712,983,650,194	1,428,109,130	714,411,759,324	24,221,409,964
SCHLUETER & BONFILS DETACHMENT	3,139,258	0	3,139,258	0
RAINBOW MUNI WATER DET FROM CWA	7,428,071,948	41,000,000	7,469,071,948	43,306,500
MEYER DET FROM RAMONA MUNI WATER	142,590	0	142,590	0
WERNER DET FROM RAINBOW 3 ANNEX	5,376,589	0	5,376,589	0
<u>MISCELLANEOUS DISTRICTS</u>				
OCEANSIDE SMALL CRAFT HARBOR DIST	34,728,966,885	0	34,728,966,885	791,700,468
CASA DELA PLAYA GEOLOGICAL HAZARD ABATEMENT	16,412,042	0	16,412,042	0
<u>MUNICIPAL WATER DISTRICTS</u>				
CARLSBAD MUNI WATER DIST	36,417,225,682	573,972,704	36,991,198,386	1,749,141,225
CARLSBAD MUNI WATER DIST '75 DETACHMENT	374,400,121	0	374,400,121	6,901,203
EASTERN MUNI WATER DIST - FALLBROOK PUBLIC UTILITY	5,489,416,200	0	5,489,416,200	57,246,291
EASTERN MUNI WATER DIST - RAINBOW MUNI WATER DIST	7,446,951,963	41,000,000	7,487,951,963	43,306,500
MOOTAMAI MUNI WATER DIST	28,299,646	0	28,299,646	43,055
OLIVENHAIN MUNI WATER DIST	32,284,965,854	0	32,284,965,854	531,141,894
OLIVENHAIN MUNI WATER IMP DIST A	3,303,356,036	0	3,303,356,036	2,148,569
OTAY WATER DIST	46,223,317,964	558,900,100	46,782,218,064	1,600,178,694

(1) INCLUDES LAND VALUE ONLY

(2) INCLUDES LAND AND IMPROVEMENT VALUES ONLY

Table 5

	----- SECURED -----		----- UNSECURED -----	
	LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED	TOTAL UNSECURED
<u>MUNICIPAL WATER DISTRICTS</u>				
OTAY WATER IMP DIST A	1,704,468,170	0	1,704,468,170	37,368,430
OTAY WATER IMP DIST B	45,884,363,542	558,900,100	46,443,263,642	1,591,564,078
OTAY WATER IMP DIST C	39,776,682,533	558,900,100	40,335,582,633	1,553,598,642
OTAY WATER IMP DIST NO G(16)	4,985,966,585	0	4,985,966,585	76,990,063
OTAY WATER IMP DIST NO F(17)	4,985,966,585	0	4,985,966,585	76,990,063
PAUMA MUNI WATER DIST	53,622,361	0	53,622,361	346,047
POWAY MUNI WATER IMP DIST U-3 (DISSOLVED)	3,035,588	0	3,035,588	999,550
QUESTHAVEN MUNI WATER DIST	0	0	0	0
RAINBOW MUNI WATER DIST	7,446,951,963	41,000,000	7,487,951,963	43,369,264
RAINBOW MUNI WATER IMP DIST A	169,747,302	0	169,747,302	39,246
RAINBOW MUNI WATER IMP DIST B	524,293,779	0	524,293,779	917,712
RAINBOW MUNI WATER IMP DIST C	410,964,890	0	410,964,890	2,440,369
RAINBOW MUNI WATER IMP DIST U-6 (DISSOLVED)	525,105,203	0	525,105,203	2,447,283
RAINBOW MUNI WATER DIST ANNEX NO 5	7,000,190	0	7,000,190	0
RAMONA MUNI WATER DIST	6,101,954,832	0	6,101,954,832	90,394,197
RAMONA MUNI WATER IMP DIST NO 5 - CLARY	3,049,928	0	3,049,928	0
RAMONA MUNI WATER IMP DIST NO 6	133,979,102	0	133,979,102	1,433,515
RAMONA MUNI WATER DIST BOYD ANNEX	1,475,123	0	1,475,123	999,550
RAMONA MUNI WATER DIST RICHARDSON ANNEX	1,560,465	0	1,560,465	0
RAMONA MUNI WATER IMP DIST A	5,798,212,003	0	5,798,212,003	88,738,591
RINCON DEL DIABLO MUNI WATER DIST	20,930,959,170	280,257,459	21,211,216,629	566,180,431
RINCON DEL DIABLO MUNI WATER IMP DIST NO 1	6,984,277,313	280,257,459	7,264,534,772	369,187,624
RINCON DEL DIABLO MWD 1962 CONC ANNEX NO 2	480,603,566	0	480,603,566	143,924
RINCON DEL DIABLO MUNI WATER IMP DIST A	836,407,268	0	836,407,268	7,402,119
RINCON DEL DIABLO MUNI WATER CONC ANNEX NO 4	0	0	0	0
RINCON DEL DIABLO MUNI ID.E (FORMERLY F&G)	3,447,427,084	0	3,447,427,084	2,269,718
PADRE DAM MUNI WATER DIST	18,006,680,933	0	18,006,680,933	451,443,392
PADRE DAM MUNI WATER IMP DIST A	11,437,519,734	0	11,437,519,734	336,773,402
PADRE DAM MUNI WATER IMP DIST B	1,173,419,901	0	1,173,419,901	34,920,110
PADRE DAM MUNI WATER IMP DIST C	16,462,460,659	0	16,462,460,659	409,093,543
PADRE DAM MUNI WATER IMP DIST D	267,022,696	0	267,022,696	1,620,618
PADRE DAM MUNI WATER IMP DIST NO 1	5,922,277,747	0	5,922,277,747	97,987,640
PADRE DAM MUNI WATER IMP DIST NO 1 1963 EXCL NO 1	16,521,297	0	16,521,297	0
PADRE DAM MUNI WATER IMP DIST NO 2	110,956,132	0	110,956,132	222,952
PADRE DAM MUNI WATER IMP DIST U-1	41,704,033	0	41,704,033	0
PADRE DAM MUNI WATER 74 DETACHMENT	21,764,937	0	21,764,937	16,432
SAN LUIS REY MUNI WATER DIST	30,317,385	0	30,317,385	192,522
VALLEY CENTER MUNI WATER DIST	6,967,475,385	1,032,154	6,968,507,539	227,729,758
YUIMA MUNI WATER DIST	523,746,188	0	523,746,188	11,956,925
YUIMA MUNI WATER DIST IMP DIST A	85,407,317	0	85,407,317	34,274

Table 5

	-----SECURED-----		-----UNSECURED-----	
	LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED	TOTAL UNSECURED
<u>PERMANENT ROAD DIVISION</u>				
NO. 1000, ZONE NO. 6	40,435,886	0	40,435,886	618,737
NO. 1000, ZONE NO. 8	18,709,766	0	18,709,766	14,470
NO. 1000, ZONE NO. 9B	101,415,057	0	101,415,057	0
NO. 1000, ZONE NO. 10	7,791,095	0	7,791,095	0
NO. 1000, ZONE NO. 11A	22,965,561	0	22,965,561	34,086
NO. 1000, ZONE NO. 11C	14,070,675	0	14,070,675	45,746
NO. 1000, ZONE NO. 11D	12,517,626	0	12,517,626	10,565
NO. 1000, ZONE NO. 12	20,393,434	0	20,393,434	10,881
NO. 1000, ZONE NO. 13A	272,782,560	0	272,782,560	58,733
NO. 1000, ZONE NO. 13B	40,461,362	0	40,461,362	500,476
NO. 1000, ZONE NO. 16	38,397,935	0	38,397,935	88,257
NO. 1000, ZONE NO. 18	68,165,596	0	68,165,596	13,536
NO. 1000, ZONE NO. 18B	23,594,123	0	23,594,123	0
NO. 1000, ZONE NO. 20	131,912,339	0	131,912,339	16,840
NO. 1000, ZONE NO. 21	135,468,488	0	135,468,488	102,379
NO. 1000, ZONE NO. 22	51,190,719	0	51,190,719	19,846
NO. 1000, ZONE NO. 23	5,237,669	0	5,237,669	0
NO. 1000, ZONE NO. 24	10,346,686	0	10,346,686	0
NO. 1000, ZONE NO. 30	22,230,486	0	22,230,486	17,944
NO. 1000, ZONE NO. 38	18,838,820	0	18,838,820	0
NO. 1000, ZONE NO. 45	8,299,759	0	8,299,759	0
NO. 1000, ZONE NO. 46	27,623,100	0	27,623,100	47,106
NO. 1000, ZONE NO. 49	7,773,677	0	7,773,677	0
NO. 1000, ZONE NO. 50	13,399,990	0	13,399,990	0
NO. 1000, ZONE NO. 53	45,101,570	0	45,101,570	0
NO. 1000, ZONE NO. 54	52,329,634	0	52,329,634	0
NO. 1000, ZONE NO. 55	40,931,550	0	40,931,550	8,051
NO. 1000, ZONE NO. 60	21,178,112	0	21,178,112	0
NO. 1000, ZONE NO. 61	10,011,963	0	10,011,963	0
NO. 1000, ZONE NO. 63	31,431,493	0	31,431,493	5,896
NO. 1000, ZONE NO. 70	8,951,140	0	8,951,140	13,221
NO. 1000, ZONE NO. 75A	53,074,053	0	53,074,053	5,982
NO. 1000, ZONE NO. 75B	54,233,551	0	54,233,551	11,220
NO. 1000, ZONE NO. 76	8,293,646	0	8,293,646	0
NO. 1000, ZONE NO. 77	29,009,014	0	29,009,014	15,301
NO. 1000, ZONE NO. 78	8,150,686	0	8,150,686	745,656
NO. 1000, ZONE NO. 80	17,587,764	0	17,587,764	0
NO. 1000, ZONE NO. 88	4,520,972	0	4,520,972	0
NO. 1000, ZONE NO. 90	10,166,767	0	10,166,767	0
NO. 1000, ZONE NO. 94	24,037,390	0	24,037,390	0

Table 5

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	LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED	TOTAL UNSECURED
<u>PERMANENT ROAD DIVISION</u>				
NO. 1000, ZONE NO. 95	63,035,770	0	63,035,770	72,951
NO. 1000, ZONE NO. 99	32,274,161	0	32,274,161	31,779
NO. 1000, ZONE NO. 101	68,560,766	0	68,560,766	134,711
NO. 1000, ZONE NO. 101A	24,901,744	0	24,901,744	37,779
NO. 1000, ZONE NO. 102	312,200,555	0	312,200,555	409,804
NO. 1000, ZONE NO. 103	61,873,256	0	61,873,256	0
NO. 1000, ZONE NO. 104	229,824,977	0	229,824,977	341,584
NO. 1000, ZONE NO. 105	55,764,015	0	55,764,015	36,684
NO. 1000, ZONE NO. 105A	26,938,541	0	26,938,541	30,876
NO. 1000, ZONE NO. 106	29,261,526	0	29,261,526	0
NO. 1000, ZONE NO. 117	67,819,566	0	67,819,566	372,702
NO. 1000, ZONE NO. 123	14,025,624	0	14,025,624	33,971
NO. 1000, ZONE NO. 125	32,550,016	0	32,550,016	196,606
NO. 1000, ZONE NO. 126	19,142,061	0	19,142,061	0
NO. 1000, ZONE NO. 127	32,362,217	0	32,362,217	75,764
NO. 1000, ZONE NO. 130	44,137,683	0	44,137,683	0
NO. 1000, ZONE NO. 133	13,865,891	0	13,865,891	0
NO. 1000, ZONE NO. 134	8,249,913	0	8,249,913	0
<u>PORT DISTRICT</u>				
SAN DIEGO UNIFIED PORT	419,343,287,837	39,088,043	419,382,375,880	15,477,427,076
<u>PUBLIC UTILITY DISTRICTS</u>				
FALLBROOK	5,489,416,200	0	5,489,416,200	57,246,291
FALLBROOK - SANITARY DIST S	3,310,189,015	0	3,310,189,015	48,343,810
<u>RECREATION AND PARK DISTRICTS</u>				
LAKE CUYAMACA RECREATION AND PARK DIST	113,384,758	0	113,384,758	8,782
<u>RESOURCE CONSERVATION DISTRICTS</u>				
MISSION RES CONS DIST (1)	11,668,108,582	0	11,668,108,582	0
GREATER SAN DIEGO COUNTY RES CONS DIST (1)	176,139,829,676	14,914,821	176,154,744,497	0
UPPER SAN LUIS REY RES CONS DIST (1)	1,008,731,953	1,822,320	1,010,554,273	0

(1) INCLUDES LAND VALUE ONLY

Table 5

	----- SECURED -----		----- UNSECURED -----	
	LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED	TOTAL UNSECURED
<u>SAN DIEGO COUNTY WATER AUTHORITY</u>				
HELIX WATER DIST	38,316,730,597	311,270	38,317,041,867	924,973,403
LAKESIDE WATER DIST	3,909,073,517	0	3,909,073,517	179,261,432
CITY OF NATIONAL CITY	5,544,183,526	3,202,520	5,547,386,046	294,291,193
CITY OF OCEANSIDE	34,459,088,952	0	34,459,088,952	786,235,490
CITY OF SAN DIEGO	349,604,414,852	10,302,223	349,614,717,075	13,649,044,503
RAMONA MUNI WATER DIST	6,102,097,422	0	6,102,097,422	90,394,197
SANTA FE IRRIGATION DIST	16,719,145,888	0	16,719,145,888	93,749,943
SAN DIEGUITO WATER DIST	15,611,702,650	0	15,611,702,650	139,714,413
CITY OF ESCONDIDO	11,756,235,441	0	11,756,235,441	398,509,132
SOUTH BAY IRRIGATION	15,950,112,923	85,200	15,950,198,123	424,877,276
POWAY CITY	14,704,707,442	0	14,704,707,442	834,667,465
RINCON DEL DIABLO MUNI WATER DIST	14,226,572,472	280,257,459	14,506,829,931	378,636,478
CARLSBAD MUNI WATER DIST	36,419,536,226	573,972,704	36,993,508,930	1,749,141,225
VALLEY CENTER MUNI WATER DIST	6,967,475,385	1,032,154	6,968,507,539	227,729,758
PADRE DAM MUNI WATER DIST	16,835,024,881	0	16,835,024,881	416,911,135
OTAY WATER DIST	46,079,972,107	558,900,100	46,638,872,207	1,599,489,232
OLIVENHAIN MUNI WATER DIST	31,762,097,990	0	31,762,097,990	531,051,777
CITY OF DEL MAR	5,501,486,423	0	5,501,486,423	27,499,570
YUIMA MUNI WATER DIST	523,746,188	0	523,746,188	11,956,925
PENDLETON MILITARY RES NUCLEAR PLANT	11,824	0	11,824	0
PENDLETON MILITARY RES BEACH & PARK	0	0	0	0
PENDLETON MILITARY RES REMAINDER	33,051,352	0	33,051,352	26,611,703
VALLECITOS COUNTY WATER DIST	21,845,925,241	0	21,845,925,241	517,963,771
POWAY MUNI WATER - EXCLUSION	0	0	0	0
VISTA IRRIGATION	21,291,781,684	45,500	21,291,827,184	876,760,226
<u>SANITATION DISTRICTS</u>				
BUENA SANITATION MAINT DIST (2)	5,608,959,986	0	5,608,959,986	38,465,852
LEMON GROVE SANITATION DIST (2)	3,485,866,655	296,781	3,486,163,436	38,042,238
SAN DIEGO COUNTY SANITATION DIST (2)	22,768,336,893	532,125,635	23,300,462,528	404,256,793
SOLANA BEACH SANITATION DIST (2)	6,216,762,477	0	6,216,762,477	23,106,228

(2) INCLUDES LAND AND IMPROVEMENT VALUES ONLY