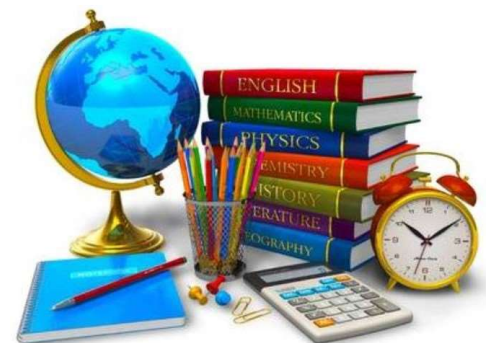


Annual Report of Financial Transactions 2018-19

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



Business Services Division
District Financial Services

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FOREWORD

This is the **58th** Annual Report of Financial Transactions. The purpose of this report is to provide useful information for district education planning and for use by citizen and community groups.

This report contains actual data from fiscal year 2018-2019 and budgetary data for fiscal year 2019-2020 for school districts and the San Diego County Office of Education. A few of the tables in this report contain historical data as well. The data tabulated in this report was derived from various state and county reports. Specific source references are provided with each table.

As reported in December 2019 by the California Basic Educational Data System (CBEDS), there were 431,281 K-12 students enrolled in San Diego County School Districts. The total 2018-2019 P-2 ADA for the entire county was 426,390. P-2 ADA includes K-12 ADA and School District of Choice and does not include County Community or County Special Education ADA. All Charter School data has been excluded from this report. The total (K-12) General Fund expenditures were \$5.4 billion, an average of \$13,362 per ADA.

This report was prepared under the direction of Brent Watson, Executive Director, Business Services Division.

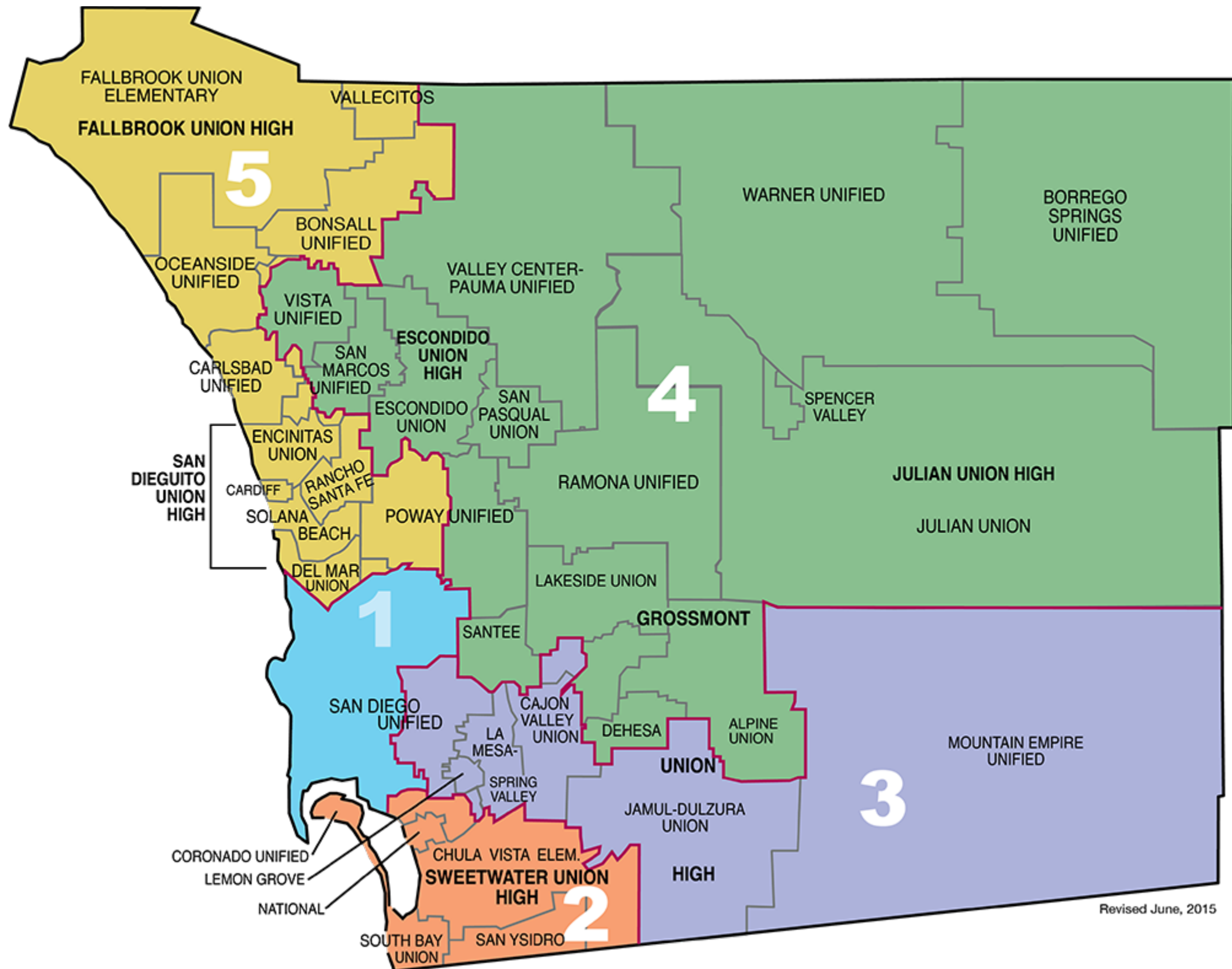


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TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2018-2019

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	779.46	463.02	307.77	0.00	1,550.25
Cajon Valley Union Elementary	7,163.65	5,153.13	3,593.70	0.00	15,910.48
Cardiff Elementary	384.12	281.27	0.00	0.00	665.39
Chula Vista Elementary	12,745.15	9,590.94	0.00	0.00	22,336.09
Dehesa Elementary	59.28	45.77	24.33	0.00	129.38
Del Mar Union Elementary	2,192.21	1,948.53	0.00	0.00	4,140.74
Encinitas Union Elementary	2,840.40	2,208.37	0.00	0.00	5,048.77
Escondido Union Elementary	6,617.33	4,743.44	3,243.47	0.00	14,604.24
Fallbrook Union Elementary	2,418.91	1,483.67	943.40	0.00	4,845.98
Jamul-Dulzura Union Elementary	235.14	166.57	149.58	0.00	551.29
Julian Union Elementary	111.14	92.00	64.34	0.00	267.48
La Mesa-Spring Valley Elementary	5,058.18	3,827.20	2,593.60	0.00	11,478.98
Lakeside Union Elementary	2,290.94	1,577.02	1,000.56	0.00	4,868.52
Lemon Grove Elementary	1,578.54	1,061.03	755.41	0.00	3,394.98
National Elementary	2,845.96	2,131.23	0.00	0.00	4,977.19
Rancho Santa Fe Elementary	211.57	216.38	138.78	0.00	566.73
San Pasqual Union Elementary	258.89	176.05	133.95	0.00	568.89
San Ysidro Elementary	1,873.44	1,452.64	1,025.24	0.00	4,351.32
Santee Elementary	3,094.37	2,157.18	1,340.70	0.00	6,592.25
Solana Beach Elementary	1,447.95	1,330.80	0.00	0.00	2,778.75
South Bay Union Elementary	2,777.46	2,195.55	0.00	0.00	4,973.01
Spencer Valley Elementary	24.91	12.96	0.92	0.00	38.79
Vallecitos Elementary	91.31	60.27	46.05	0.00	197.63
TOTAL ELEMENTARY	57,100.31	42,375.02	15,361.80	0.00	114,837.13

TABLE I (Continued)
P-2 AVERAGE DAILY ATTENDANCE
2018-2019

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
HIGH SCHOOL DISTRICTS					
Escondido Union High	0.00	0.00	0.00	6,946.95	6,946.95
Fallbrook Union High	0.00	0.00	0.00	2,020.43	2,020.43
Grossmont Union High	0.00	0.00	0.00	15,562.76	15,562.76
Julian Union High	0.00	0.00	0.00	99.94	99.94
San Dieguito Union High	0.00	0.00	4,050.25	8,564.75	12,615.00
Sweetwater Union High	0.00	0.00	10,996.70	26,060.84	37,057.54
TOTAL HIGH SCHOOL	0.00	0.00	15,046.95	59,255.67	74,302.62
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	896.69	675.36	428.82	330.87	2,331.74
Borrego Springs Unified	118.85	79.37	59.03	115.07	372.32
Carlsbad Unified	3,090.09	2,469.76	1,757.58	3,620.31	10,937.74
Coronado Unified	741.20	619.95	473.86	1,107.10	2,942.11
Mountain Empire Unified	593.16	367.89	257.49	406.40	1,624.94
Oceanside Unified	5,458.07	3,809.33	2,520.95	4,926.58	16,714.93
Poway Unified	10,623.45	7,908.45	5,627.47	11,085.45	35,244.82
Ramona Unified	1,514.19	1,137.05	856.07	1,664.39	5,171.70
San Diego Unified	33,885.09	22,275.97	13,731.97	28,199.19	98,092.22
San Marcos Unified	6,200.18	4,608.76	3,300.31	6,018.14	20,127.39
Valley Center-Pauma Unified	1,089.62	860.40	641.57	1,191.14	3,782.73
Vista Unified	6,300.67	4,424.31	2,796.58	6,245.08	19,766.64
Warner Unified	66.23	36.86	25.53	51.67	180.29
TOTAL UNIFIED	70,577.49	49,273.46	32,477.23	64,961.39	217,289.57
TOTAL K-12	127,677.80	91,648.48	62,885.98	124,217.06	406,429.32

1819 P2 reported ADA

TABLE II
ENROLLMENT BY GRADE TEN-YEAR HISTORY
2009-2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	35,387	35,897	36,340	36,055	37,098	38,043	39,288	38,441	38,394	37,389
1st Grade	35,299	35,431	35,725	35,660	34,451	33,193	31,850	32,785	32,444	32,071
2nd Grade	34,178	34,811	34,785	34,849	35,130	34,183	32,868	31,638	32,464	32,096
3rd Grade	34,181	34,067	34,453	34,250	34,780	35,064	34,057	32,705	31,512	32,189
4th Grade	34,716	34,134	33,878	33,863	33,985	34,674	34,873	33,709	32,504	31,346
5th Grade	34,279	34,500	33,886	33,200	33,745	33,812	34,267	34,562	33,438	32,139
6th Grade	33,143	32,882	32,924	31,780	31,412	32,204	32,301	32,470	33,124	31,933
7th Grade	33,804	33,476	32,890	32,645	32,096	31,928	32,349	32,520	32,621	33,099
8th Grade	35,041	33,953	33,290	32,590	32,754	32,439	31,897	32,355	32,440	32,400
Ungraded	32	4	1	0	0	0	0	0	0	0
TOTAL K-8	310,060	309,155	308,172	304,892	305,451	305,540	303,750	301,185	298,941	294,662
9th Grade	37,340	36,456	35,169	34,275	33,732	33,651	33,095	32,672	32,946	32,826
10th Grade	36,474	35,780	35,261	33,231	32,783	32,934	33,352	33,149	32,357	32,874
11th Grade	35,512	34,452	34,077	32,562	31,624	32,202	32,187	32,435	32,524	31,547
12th Grade	36,007	36,427	35,893	34,152	34,268	34,298	33,778	33,605	33,855	34,481
Ungraded & Continuation	224	268	275	381	365	370	369	346	658	0
TOTAL 9-12	145,557	143,383	140,675	134,601	132,772	133,455	132,781	132,207	132,340	131,728
TOTAL K-12	455,617	452,538	448,847	439,493	438,223	438,995	436,531	433,392	431,281	426,390

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

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

**TABLE III
ETHNICITY BY DISTRICT
EXCLUDING CHARTER SCHOOLS
2018-2019**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
DISTRICTS	PERCENTAGE OF STUDENT ETHNIC GROUPS							Multiple or Declined to Respond	Total Student Enrollment	
	American Indian or Alaskan Native	Asian	Pacific Islander	Filipino	Hispanic	NON-HISPANIC				
						Black	White			
ELEMENTARY SCHOOL DISTRICTS										
Alpine Union Elementary	4.0%	0.6%	0.1%	0.6%	26.6%	1.2%	58.1%	8.9%	1,612	
Cajon Valley Union Elementary	0.2%	3.1%	0.7%	0.5%	34.0%	6.0%	48.2%	7.3%	16,666	
Cardiff Elementary	0.0%	0.9%	0.0%	0.3%	17.7%	0.4%	69.6%	11.1%	695	
Chula Vista Elementary	0.2%	2.6%	0.4%	10.6%	66.6%	4.0%	11.4%	4.3%	23,080	
Dehesa Elementary	6.5%	0.0%	0.0%	1.4%	31.9%	0.7%	39.1%	20.3%	138	
Del Mar Union Elementary	0.1%	31.9%	0.1%	1.1%	11.2%	0.7%	48.0%	6.8%	4,263	
Encinitas Union Elementary	0.5%	4.3%	0.2%	0.8%	21.9%	0.9%	67.5%	4.0%	5,280	
Escondido Union Elementary	0.1%	2.1%	0.1%	1.5%	77.5%	1.4%	13.8%	3.5%	15,377	
Fallbrook Union Elementary	0.2%	0.7%	0.3%	0.6%	62.0%	2.4%	29.7%	4.2%	5,043	
Jamul-Dulzura Union Elementary	0.2%	0.7%	0.2%	0.3%	59.7%	1.2%	34.7%	3.1%	580	
Julian Union Elementary	7.4%	0.0%	0.4%	0.4%	30.9%	0.0%	53.9%	7.1%	282	
La Mesa-Spring Valley Elementary	0.2%	2.5%	0.7%	2.5%	49.4%	8.8%	27.7%	8.2%	12,111	
Lakeside Union Elementary	1.3%	1.5%	0.6%	1.3%	32.0%	4.2%	55.8%	3.3%	5,074	
Lemon Grove Elementary	0.8%	4.3%	1.1%	1.6%	61.9%	16.5%	8.9%	4.9%	3,589	
National Elementary	0.1%	2.2%	0.4%	8.6%	83.3%	1.3%	2.1%	2.1%	5,191	
Rancho Santa Fe Elementary	0.3%	7.2%	0.0%	0.5%	12.6%	1.3%	70.7%	7.3%	601	
San Pasqual Union Elementary	0.7%	1.4%	0.0%	0.9%	26.9%	1.5%	59.9%	8.7%	584	
San Ysidro Elementary	0.0%	0.7%	0.0%	3.6%	90.0%	2.6%	1.5%	1.6%	4,578	
Santee Elementary	0.3%	2.2%	0.2%	1.4%	28.7%	1.8%	53.8%	11.5%	6,826	
Solana Beach Elementary	0.1%	24.7%	0.0%	1.0%	13.0%	0.4%	51.4%	9.4%	2,891	
South Bay Union Elementary	0.2%	0.4%	0.3%	3.9%	85.4%	3.0%	4.2%	2.5%	5,273	
Spencer Valley Elementary	0.0%	0.0%	0.0%	0.0%	26.8%	0.0%	58.5%	14.6%	41	
Vallecitos Elementary	0.0%	0.0%	0.0%	0.0%	86.6%	0.0%	11.9%	1.5%	202	
TOTAL ELEMENTARY	0.3%	3.9%	0.4%	3.6%	53.6%	3.9%	28.8%	5.5%	119,977	
HIGH SCHOOL DISTRICTS										
Escondido Union High	0.3%	2.7%	0.2%	2.2%	75.0%	2.2%	16.7%	0.8%	7,364	
Fallbrook Union High	0.8%	0.9%	0.2%	0.8%	67.8%	1.1%	25.6%	2.7%	2,154	
Grossmont Union High	0.8%	2.1%	0.5%	1.6%	38.9%	5.5%	44.7%	5.8%	16,760	
Julian Union High	3.8%	1.9%	0.0%	0.0%	33.0%	0.9%	56.6%	3.8%	106	
San Dieguito Union High	0.3%	16.7%	0.1%	0.9%	14.2%	0.7%	62.8%	4.3%	13,128	
Sweetwater Union High	0.3%	1.7%	0.4%	8.6%	73.3%	2.8%	8.2%	4.6%	39,165	
TOTAL HIGH SCHOOL	0.4%	4.3%	0.4%	5.0%	56.1%	2.9%	26.4%	4.4%	78,677	
UNIFIED SCHOOL DISTRICTS										
Bonsall Unified	3.8%	2.6%	0.7%	1.8%	34.9%	1.6%	45.0%	9.6%	2,416	
Borrego Springs Unified	0.5%	0.3%	0.0%	0.8%	84.5%	0.5%	11.1%	2.3%	386	
Carlsbad Unified	0.3%	5.9%	0.2%	0.8%	27.5%	1.2%	55.9%	8.1%	11,428	
Coronado Unified	0.4%	1.6%	0.4%	1.8%	20.1%	1.5%	61.4%	12.8%	3,057	
Mountain Empire Unified	4.3%	0.2%	0.1%	0.6%	56.7%	1.5%	32.5%	4.1%	1,699	
Oceanside Unified	0.3%	2.0%	1.8%	3.0%	59.4%	4.4%	22.6%	6.4%	17,648	
Poway Unified	0.2%	21.5%	0.4%	6.2%	15.2%	1.9%	44.7%	10.0%	36,450	
Ramona Unified	0.7%	0.6%	0.2%	0.3%	38.2%	0.7%	54.1%	5.1%	5,472	
San Diego Unified	0.3%	9.6%	0.4%	5.2%	44.0%	7.5%	24.1%	8.9%	103,194	
San Marcos Unified	0.6%	7.5%	0.7%	2.9%	45.2%	2.7%	40.4%	0.1%	21,007	
Valley Center-Pauma Unified	9.4%	0.8%	0.1%	0.5%	54.8%	0.5%	29.0%	4.8%	4,029	
Vista Unified	0.3%	2.1%	0.8%	1.4%	65.2%	1.7%	23.7%	4.7%	20,756	
Warner Unified	30.9%	0.0%	0.0%	1.0%	35.1%	2.1%	23.7%	7.2%	194	
TOTAL UNIFIED	0.6%	9.2%	0.6%	4.1%	41.6%	4.6%	31.9%	7.5%	227,736	
SDCOE	0.9%	1.9%	0.4%	0.6%	71.8%	11.4%	10.3%	2.6%	1,385	
TOTAL K-12	0.5%	6.8%	0.5%	4.1%	47.7%	4.1%	30.0%	6.3%	427,775	

Source: 2018-2019 CBEDS Enrollment Report

TABLE IV
FIVE-YEAR ENROLLMENT COMPARISON
2013-2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	2013-14	2014-15	% Change	2015-16	% Change	2016-17	% Change	2017-18	% Change
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1,689	1,707	1.07%	1,745	2.23%	1,709	-2.06%	1,612	-5.68%
Cajon Valley Union Elementary	15,917	15,938	0.13%	16,192	1.59%	16,581	2.40%	16,666	0.51%
Cardiff Elementary	731	730	-0.14%	704	-3.56%	703	-0.14%	695	-1.14%
Chula Vista Elementary	23,729	23,835	0.45%	23,491	-1.44%	23,412	-0.34%	23,080	-1.42%
Dehesa Elementary	183	188	2.73%	156	-17.02%	145	-7.05%	138	-4.83%
Del Mar Union Elementary	4,399	4,334	-1.48%	4,413	1.82%	4,453	0.91%	4,263	-4.27%
Encinitas Union Elementary	5,445	5,319	-2.31%	5,313	-0.11%	5,350	0.70%	5,280	-1.31%
Escondido Union Elementary	17,080	16,790	-1.70%	16,250	-3.22%	15,767	-2.97%	15,377	-2.47%
Fallbrook Union Elementary	5,113	5,056	-1.11%	5,006	-0.99%	4,864	-2.84%	5,043	3.68%
Jamul-Dulzura Union Elementary	572	582	1.75%	601	3.26%	594	-1.16%	580	-2.36%
Julian Union Elementary	309	314	1.62%	309	-1.59%	312	0.97%	282	-9.62%
La Mesa-Spring Valley Elementary	12,144	12,197	0.44%	12,289	0.75%	12,326	0.30%	12,111	-1.74%
Lakeside Union Elementary	4,994	5,101	2.14%	5,041	-1.18%	5,166	2.48%	5,074	-1.78%
Lemon Grove Elementary	3,922	3,831	-2.32%	3,797	-0.89%	3,730	-1.76%	3,589	-3.78%
National Elementary	5,531	5,551	0.36%	5,412	-2.50%	5,372	-0.74%	5,191	-3.37%
Rancho Santa Fe Elementary	691	675	-2.32%	641	-5.04%	639	-0.31%	601	-5.95%
San Pasqual Union Elementary	553	558	0.90%	553	-0.90%	587	6.15%	584	-0.51%
San Ysidro Elementary	6,472	4,808	-25.71%	4,815	0.15%	4,733	-1.70%	4,578	-3.27%
Santee Elementary	4,842	6,695	38.27%	6,761	0.99%	6,788	0.40%	6,826	0.56%
Solana Beach Elementary	3,146	3,139	-0.22%	3,012	-4.05%	2,916	-3.19%	2,891	-0.86%
South Bay Union Elementary	5,790	5,733	-0.98%	5,569	-2.86%	5,474	-1.71%	5,273	-3.67%
Spencer Valley Elementary	35	45	28.57%	35	-22.22%	40	14.29%	41	2.50%
Vallecitos Elementary	201	190	-5.47%	205	7.89%	216	5.37%	202	-6.48%
TOTAL ELEMENTARY	123,488	123,316	-0.14%	122,310	-0.82%	121,877	-0.35%	119,977	-1.56%
HIGH SCHOOL DISTRICTS									
Escondido Union High	7,728	7,718	-0.13%	7,529	-2.45%	7,467	-0.82%	7,364	-1.38%
Fallbrook Union High	2,439	2,312	-5.21%	2,264	-2.08%	2,165	-4.37%	2,154	-0.51%
Grossmont Union High	17,580	17,220	-2.05%	17,035	-1.07%	16,832	-1.19%	16,760	-0.43%
Julian Union High	157	163	3.82%	150	-7.98%	131	-12.67%	106	-19.08%
San Dieguito Union High	12,645	12,726	0.64%	12,951	1.77%	13,063	0.86%	13,128	0.50%
Sweetwater Union High	40,113	40,019	-0.23%	39,609	-1.02%	39,579	-0.08%	39,165	-1.05%
TOTAL HIGH SCHOOL	80,662	80,158	-0.62%	79,538	-0.77%	79,237	-0.38%	78,677	-0.71%
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	2,187	2,273	3.93%	2,357	3.70%	2,448	3.86%	2,416	-1.31%
Borrego Springs Unified	413	414	0.24%	411	-0.72%	395	-3.89%	386	-2.28%
Carlsbad Unified	11,049	11,077	0.25%	11,169	0.83%	11,326	1.41%	11,428	0.90%
Coronado Unified	3,120	3,150	0.96%	3,064	-2.73%	2,946	-3.85%	3,057	3.77%
Mountain Empire Unified	1,542	1,555	0.84%	1,548	-0.45%	1,668	7.75%	1,699	1.86%
Oceanside Unified	19,269	18,999	-1.40%	18,438	-2.95%	18,055	-2.08%	17,648	-2.25%
Poway Unified	35,629	35,771	0.40%	35,956	0.52%	36,519	1.57%	36,450	-0.19%
Ramona Unified	5,697	5,593	-1.83%	5,546	-0.84%	5,529	-0.31%	5,472	-1.03%
San Diego Unified	109,087	107,291	-1.65%	106,229	-0.99%	104,801	-1.34%	103,194	-1.53%
San Marcos Unified	20,340	20,701	1.77%	20,862	0.78%	20,912	0.24%	21,007	0.45%
Valley Center-Pauma Unified	4,155	4,087	-1.64%	4,069	-0.44%	4,008	-1.50%	4,029	0.52%
Vista Unified	22,128	21,941	-0.85%	21,738	-0.93%	21,401	-1.55%	20,756	-3.01%
Warner Unified	229	205	-10.48%	157	-23.41%	159	1.27%	194	22.01%
TOTAL UNIFIED	234,845	233,057	-0.76%	231,544	-0.65%	230,167	-0.59%	227,736	-1.06%
SDCOE	3,037	2,836	-6.62%	3,046	7.40%	2,963	-2.72%	1,385	-53.26%
TOTAL K-12	442,032	439,367	-0.60%	436,438	-0.67%	434,244	-0.50%	427,775	-1.49%

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Table V
LOCAL CONTROL FUNDING FORMULA (LCFF)
2018-2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	TK/K-3 ADA	4 - 6 ADA	7 - 8 ADA	9 - 12 ADA	Undup. Pupil Percentage	Base Grant Funding	Supplemental Grant Funding	Concentration Grant Funding	Necessary Small Schools Allowance
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	777	522	332	-	30.77%	\$ 12,935,050	\$ 796,024	\$ -	\$ -
Cajon Valley Union	7,165	5,151	3,591	-	71.16%	126,004,117	17,932,906	10,181,133	-
Cardiff Elementary	366	302	-	-	16.93%	5,298,933	179,422	-	-
Chula Vista Elementary	12,598	10,003	-	-	59.31%	179,477,828	21,289,660	3,867,747	-
Dehesa Elementary	58	48	27	-	56.26%	1,046,447	117,747	6,593	-
Del Mar Union Elementary	2,257	2,066	-	-	16.12%	34,225,719	1,103,437	-	-
Encinitas Union Elementary	2,881	2,221	-	-	17.58%	40,543,679	1,425,515	-	-
Escondido Union Elementary	6,691	4,854	3,279	-	80.14%	117,411,488	18,818,713	14,758,624	-
Fallbrook Union Elementary	2,419	1,485	944	-	69.42%	38,517,576	5,347,780	2,777,117	-
Jamul-Dulzura Union Elementary	244	180	142	-	56.93%	4,475,286	509,557	43,186	-
Julian Union Elementary	122	101	65	-	62.78%	2,274,163	285,544	88,465	-
La Mesa-Spring Valley	5,163	3,943	2,572	-	61.07%	92,416,025	11,287,694	2,804,826	-
Lakeside Union Elementary	2,367	1,618	977	-	45.28%	39,361,754	3,564,601	-	-
Lemon Grove Elementary	1,634	1,120	787	-	78.05%	28,072,141	4,382,060	3,235,314	-
National Elementary	2,931	2,220	-	-	88.93%	40,937,161	7,281,083	6,944,990	-
Rancho Santa Fe Elementary	232	229	154	-	6.70%	4,843,857	64,908	-	-
San Pasqual Union Elementary	259	176	134	-	24.01%	4,509,108	216,528	-	-
San Ysidro Elementary	1,900	1,570	1,048	-	86.01%	35,698,751	6,140,898	5,535,092	-
Santee Elementary	3,095	2,157	1,341	-	43.27%	52,273,326	4,523,733	-	-
Solana Beach Elementary	1,552	1,275	-	-	18.25%	22,436,356	818,927	-	-
South Bay Union Elementary	2,868	2,267	-	-	86.24%	40,783,290	7,034,302	6,370,350	-
Spencer Valley Elementary	25	13	1	-	42.24%	310,426	26,225	-	-
Vallecitos Elementary	91	61	50	-	92.85%	1,602,284	297,544	303,232	-
HIGH SCHOOL DISTRICTS									
Escondido Union High	-	-	-	7,033	70.00%	\$ 65,191,750	\$ 9,126,845	\$ 4,889,381	\$ -
Fallbrook Union High	-	-	-	2,057	60.53%	19,066,704	2,308,215	527,194	-
Grossmont Union High	-	-	-	15,602	58.80%	144,614,845	17,006,706	2,747,682	-
Julian Union High	-	-	-	119	51.41%	14,460	113,593	-	1,500,332
San Dieguito Union High	-	-	4,050	8,555	12.05%	110,874,529	2,672,076	-	-
Sweetwater Union High	-	-	10,836	26,408	60.76%	329,255,562	40,011,136	9,482,560	-
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	890	670	426	328	36.15%	\$ 18,764,227	\$ 1,356,653	\$ -	\$ -
Borrego Springs Unified	121	78	61	122	89.81%	2,070,791	572,759	554,998	1,513,685
Carlsbad Unified	3,091	2,470	1,758	3,625	24.02%	91,469,869	4,394,213	-	-
Coronado Unified	741	620	474	1,108	11.97%	24,759,834	592,751	-	-
Mountain Empire Unified	593	368	257	406	71.12%	13,444,282	1,912,314	1,083,610	-
Oceanside Unified	5,671	3,944	2,554	4,833	63.53%	141,269,346	17,949,684	6,025,137	-
Poway Unified	10,705	8,161	5,524	10,894	23.39%	293,983,668	13,752,556	-	-
Ramona City Unified	1,549	1,195	816	1,672	43.07%	43,654,903	3,760,433	-	-
San Diego City Unified	34,079	22,308	14,340	28,031	61.52%	821,142,020	101,033,314	26,769,230	-
San Marcos Unified	6,169	4,929	3,188	5,858	41.19%	167,273,869	13,780,021	-	-
Valley Center-Pauma Unified	1,079	927	622	1,163	56.02%	31,535,535	3,533,242	160,831	-
Vista Unified	6,386	4,436	2,924	6,391	63.91%	168,203,181	21,499,731	7,493,451	-
Warner Unified	66	37	26	52	84.28%	1,023,997	253,334	220,027	848,072

Source: 2018-2019 CDE P2 LCFF Snapshot

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

Table V
LCFF (continued)
2018-2019

(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Add-On (Based on 2012-13 Targeted Instructional Improvement Block Grant)	Add-On (Based on 2012-13 Home-to-School Transportation)	Total LCFF Target Entitlement	Total LCFF Floor Entitlement	Current Year Gap Funding (56.08%)	Economic Recovery Target	Total Local Revenue or In-Lieu of Property Taxes	Education Protection Account Entitlement	Net State Aid	Additional SA for Minimum State Aid Guarantee
ELEMENTARY SCHOOL DISTRICTS									
\$ 54,578	\$ 405,911	\$ 14,191,563	\$ 13,319,362	\$ 872,201	\$ -	\$ 5,164,533	\$ 2,516,438	\$ 6,510,592	\$ -
1,264,633	946,780	156,329,569	146,034,146	10,295,423	-	34,531,042	24,617,536	97,180,991	-
66,199	34,592	5,579,146	5,208,830	370,316	-	8,269,048	133,566	-	386,643
1,509,817	1,062,912	207,207,964	194,120,349	13,087,615	-	79,140,558	34,952,529	93,114,877	-
-	69,082	1,239,869	1,205,495	34,374	-	13,218	208,574	1,018,077	-
-	61,656	35,390,812	32,869,647	2,521,165	-	48,796,352	864,542	-	1,170,350
268,975	300,878	42,539,047	39,658,602	2,880,445	-	47,976,785	1,031,934	-	1,840,774
1,082,496	308,800	152,380,121	141,802,054	10,578,067	-	42,595,799	22,850,656	86,933,666	-
357,571	781,898	47,781,942	43,627,377	4,154,565	-	17,518,731	6,968,087	23,295,124	-
-	299,676	5,327,705	4,973,370	354,335	-	2,571,743	335,244	2,420,718	-
-	113,898	2,762,070	2,580,106	181,964	-	383,246	446,198	1,932,626	-
939,600	957,667	108,405,812	101,511,934	6,893,878	-	32,332,337	17,983,831	58,089,644	-
348,280	495,341	43,769,976	41,027,281	2,742,695	-	9,722,444	7,662,663	26,384,869	-
295,090	185,992	36,170,597	33,960,094	2,210,503	-	6,871,286	5,478,351	23,820,960	-
-	205,698	55,368,932	51,390,644	3,978,288	-	9,570,714	8,018,694	37,779,524	-
35,519	-	4,944,284	4,614,691	329,593	-	9,342,255	122,976	-	157,463
-	39,835	4,765,471	4,428,189	337,282	-	1,581,608	901,125	2,282,738	-
-	106,424	47,481,165	45,707,862	1,773,303	-	20,171,390	2,745,668	24,564,107	-
576,547	358,105	57,731,711	53,919,532	3,812,179	-	16,950,604	10,158,831	30,622,276	-
717,434	53,272	24,025,989	22,484,109	1,541,880	-	38,900,241	565,466	-	1,663,990
488,350	234,426	54,910,718	51,270,391	3,640,327	-	11,238,293	7,959,993	35,712,432	-
-	-	336,651	1,590,669	-	-	3,868	77,267	255,516	1,259,302
5,515	-	2,208,575	2,025,840	182,735	-	883,872	134,879	1,189,824	-
HIGH SCHOOL DISTRICTS									
\$ 402,404	\$ 103,031	\$ 79,713,411	\$ 74,475,161	\$ 5,238,250	\$ -	\$ 31,118,218	\$ 11,723,221	\$ 36,871,972	\$ -
-	457,858	22,359,971	20,850,041	1,509,930	-	10,513,984	1,984,612	9,861,375	-
1,340,391	1,591,957	167,301,581	157,358,720	9,942,861	-	89,747,271	5,335,625	72,218,685	-
17,587	98,896	1,744,868	1,649,543	95,325	-	1,720,168	23,838	862	346,896
1,168,812	556,202	115,271,619	107,538,597	7,733,022	281,443	110,195,691	2,521,096	2,836,275	-
2,322,711	1,332,299	382,404,268	357,576,992	24,827,276	-	89,513,355	69,106,013	223,784,900	-
UNIFIED SCHOOL DISTRICTS									
\$ 13,549	\$ 323,519	\$ 20,457,948	\$ 18,950,045	\$ 1,507,903	\$ -	\$ 10,815,695	\$ 1,330,122	\$ 8,312,131	\$ -
-	164,598	4,876,831	4,588,935	287,896	-	293,750	844,672	3,738,409	-
1,105,341	137,867	97,107,290	90,079,599	7,027,691	-	86,289,881	2,189,036	8,628,373	-
161,259	130,109	25,643,953	24,027,528	1,616,425	-	11,441,273	4,138,905	10,063,775	-
-	807,138	17,247,344	16,163,706	1,083,638	-	3,311,701	2,647,124	11,288,519	-
1,137,679	2,634,174	169,016,020	159,079,753	9,936,267	-	57,884,363	27,395,464	83,736,193	-
1,861,057	1,867,888	311,465,169	290,883,700	20,581,469	-	176,110,007	10,063,338	125,291,824	-
338,647	641,517	48,395,500	45,407,881	2,987,619	-	23,048,637	4,570,051	20,776,812	-
64,443,781	9,559,456	1,022,947,801	969,005,697	53,942,104	-	665,331,412	19,751,444	337,864,945	-
641,659	553,329	182,248,878	170,568,345	11,680,533	-	60,311,908	32,326,648	89,610,322	-
107,422	875,571	36,212,601	33,932,534	2,280,067	-	18,169,288	3,154,458	14,888,855	-
2,807,523	1,504,691	201,508,577	188,276,014	13,232,563	-	63,420,170	32,886,914	105,201,493	-
-	199,818	2,545,248	2,377,671	167,577	-	180,003	407,549	1,957,696	-

TABLE VI ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND 2018-2019

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2018-19 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	Certificated Salaries
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union Elementary	1,550	\$ 2,182	\$ 14,192	\$ 762	\$ 2,250	\$ 1,516	\$ 18,720	\$ 7,375
Percent of total			75.81%	4.07%	12.02%	8.10%		41.95%
Per ADA			\$ 9,154	\$ 492	\$ 1,451	\$ 978	\$ 12,075	\$ 4,757
Cajon Valley Union Elementary	15,910	40,197	157,158	15,342	24,737	19,335	216,571	85,410
Percent of total			72.57%	7.08%	11.42%	8.93%		41.28%
Per ADA			9,878	964	1,555	1,215	13,612	5,368
Cardiff Elementary	665	2,823	8,821	121	1,195	644	10,781	4,728
Percent of total			81.82%	1.12%	11.08%	5.98%		44.77%
Per ADA			13,257	182	1,796	968	16,203	7,105
Chula Vista Elementary	22,336	46,034	208,996	16,230	35,701	31,523	292,450	129,050
Percent of total			71.46%	5.55%	12.21%	10.78%		43.84%
Per ADA			9,357	727	1,598	1,411	13,093	5,778
Dehesa Elementary	129	2,295	1,394	377	161	829	2,761	1,069
Percent of total			50.49%	13.67%	5.82%	30.03%		27.22%
Per ADA			10,776	2,917	1,241	6,408	21,341	8,262
Del Mar Union Elementary	4,141	12,089	50,823	1,214	4,972	4,463	61,472	29,785
Percent of total			82.68%	1.97%	8.09%	7.26%		49.60%
Per ADA			12,274	293	1,201	1,078	14,846	7,193
Encinitas Union Elementary	5,049	15,552	51,226	1,978	7,628	5,579	66,412	29,623
Percent of total			77.13%	2.98%	11.49%	8.40%		45.55%
Per ADA			10,146	392	1,511	1,105	13,154	5,867
Escondido Union Elementary	14,604	39,879	151,887	12,147	19,801	15,019	198,855	89,601
Percent of total			76.38%	6.11%	9.96%	7.55%		43.61%
Per ADA			10,400	832	1,356	1,028	13,616	6,135
Fallbrook Union Elementary	4,846	4,756	48,040	9,845	6,956	3,157	67,998	27,188
Percent of total			70.65%	14.48%	10.23%	4.64%		41.95%
Per ADA			9,913	2,032	1,435	651	14,032	5,610
Jamul-Dulzura Union Elementary	551	438	5,369	356	840	536	7,101	2,516
Percent of total			75.61%	5.02%	11.82%	7.55%		34.21%
Per ADA			9,740	646	1,523	972	12,881	4,563
Julian Union Elementary	267	1,111	2,900	744	553	740	4,937	1,583
Percent of total			58.74%	15.06%	11.21%	14.99%		32.29%
Per ADA			10,842	2,780	2,069	2,768	18,459	5,917
La Mesa-Spring Valley Elementary	11,479	8,646	109,093	6,852	17,169	8,639	141,754	60,927
Percent of total			76.96%	4.83%	12.11%	6.09%		44.18%
Per ADA			9,503.76	596.94	1,495.71	752.62	12,349.03	5,307.74
Lakeside Union Elementary	4,869	9,631	43,952	2,824	8,073	5,561	60,410	24,622
Percent of total			72.76%	4.67%	13.36%	9.21%		41.87%
Per ADA			9,028	580	1,658	1,142	12,408	5,057
Lemon Grove Elementary	3,395	15,167	36,142	2,288	5,304	3,954	47,687	19,240
Percent of total			75.79%	4.80%	11.12%	8.29%		42.95%
Per ADA			10,645.63	673.79	1,562.32	1,164.52	14,046.26	5,667.26
National Elementary	4,977	18,657	55,975	3,970	7,282	5,338	72,565	29,075
Percent of total			77.14%	5.47%	10.03%	7.36%		39.26%
Per ADA			11,246	798	1,463	1,072	14,580	5,842
Rancho Santa Fe Elementary	567	1,254	9,652	93	1,309	1,575	12,628	6,166
Percent of total			76.43%	0.73%	10.36%	12.47%		47.80%
Per ADA			17,031	163	2,309	2,779	22,283	10,880
San Pasqual Union Elementary	569	1,073	4,647	305	792	784	6,528	2,788
Percent of total			71.18%	4.68%	12.14%	12.00%		45.03%
Per ADA			8,168	537	1,393	1,377	11,475	4,901
San Ysidro Elementary	4,351	10,768	48,719	2,888	6,847	3,225	61,679	24,947
Percent of total			78.99%	4.68%	11.10%	5.23%		35.98%
Per ADA			11,196	664	1,574	741	14,175	5,733

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2018-2019

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 2,420	\$ 4,570	\$ 460	\$ 1,979	\$ 161	\$ 614	\$ -	\$ 17,579	\$ (2)	\$ 1,138	\$ 3,320
13.77%	26.00%	2.62%	11.26%	0.92%	3.50%	0.00%				
\$ 1,561	\$ 2,948	\$ 297	\$ 1,276	\$ 104	\$ 396	\$ -	\$ 11,340			
34,717	56,715	9,035	18,360	2,343	945	(596)	206,929	(5,599)	4,043	44,241
16.78%	27.41%	4.37%	8.87%	1.13%	0.46%	-0.29%				
2,182	3,565	568	1,154	147	59	(37)	13,006			
1,635	2,576	227	1,150	0	245	0	10,560	(547)	(325)	2,498
15.48%	24.39%	2.15%	10.89%	0.00%	2.32%	0.00%				
2,457	3,871	342	1,729	0	368	0	15,871			
48,013	81,092	7,026	26,411	2,039	1,368	(663)	294,335	95	(1,790)	44,244
16.31%	27.55%	2.39%	8.97%	0.69%	0.46%	-0.23%				
2,150	3,631	315	1,182	91	61	(30)	13,178			
547	690	229	1,197	196	0	0	3,927	299	(868)	1,428
13.92%	17.57%	5.83%	30.48%	4.98%	0.00%	0.00%				
4,227	5,332	1,771	9,252	1,512	0	0	30,355			
8,078	14,362	1,354	5,060	1,241	169	0	60,049	409	1,832	13,921
13.45%	23.92%	2.26%	8.43%	2.07%	0.28%	0.00%				
1,951	3,468	327	1,222	300	41	0	14,502			
8,787	18,407	1,847	6,135	218	22	0	65,040	(507)	865	16,417
13.51%	28.30%	2.84%	9.43%	0.33%	0.03%	0.00%				
1,740	3,646	366	1,215	43	4	0	12,882			
26,234	54,332	4,875	20,855	1,995	8,214	(658)	205,448	9,209	2,615	42,494
12.77%	26.45%	2.37%	10.15%	0.97%	4.00%	-0.32%				
1,796	3,720	334	1,428	137	562	(45)	14,068			
11,327	18,476	1,604	5,693	554	128	(165)	64,804	(2,915)	278	5,034
17.48%	28.51%	2.47%	8.78%	0.86%	0.20%	-0.26%				
2,337	3,813	331	1,175	114	26	(34)	13,373			
1,313	1,673	266	1,277	207	103	0	7,353	277	25	463
17.85%	22.75%	3.61%	17.36%	2.82%	1.40%	0.00%				
2,381	3,034	482	2,316	376	186	0	13,338			
596	1,400	207	1,093	22	0	0	4,902	(38)	(2)	1,109
12.16%	28.57%	4.23%	22.30%	0.46%	0.00%	0.00%				
2,228	5,236	774	4,086	84	0	0	18,326			
22,892	40,573	3,673	8,824	543	650	(162)	137,919	(1,079)	2,756	11,402
16.60%	29.42%	2.66%	6.40%	0.39%	0.47%	-0.12%				
1,994.22	3,534.51	319.94	768.69	47.31	56.66	(14.13)	12,014.95			
8,035	18,576	1,831	5,518	349	28	(149)	58,811	(7)	1,592	11,223
13.66%	31.59%	3.11%	9.38%	0.59%	0.05%	-0.25%				
1,650	3,816	376	1,133	72	6	(31)	12,080			
6,404	12,859	1,850	4,111	454	111	(232)	44,797	(2,151)	738	15,905
14.30%	28.70%	4.13%	9.18%	1.01%	0.25%	-0.52%				
1,886.26	3,787.55	545.03	1,210.84	133.83	32.72	(68.44)	13,195.04			
10,155	18,931	5,711	7,854	1,683	1,098	(453)	74,056	(800)	(2,290)	16,366
13.71%	25.56%	7.71%	10.60%	2.27%	1.48%	-0.61%				
2,040	3,804	1,148	1,578	338	221	(91)	14,879			
1,985	3,400	319	838	193	0	0	12,901	0	(272)	982
15.38%	26.36%	2.47%	6.49%	1.50%	0.00%	0.00%				
3,502	6,000	563	1,478	340	0	0	22,763			
911	1,557	332	481	62	61	0	6,192	0	336	1,409
14.71%	25.14%	5.36%	7.77%	1.00%	0.98%	0.00%				
1,602	2,737	584	845	109	107	0	10,885			
11,347	17,021	2,221	8,572	3,959	1,270	0	69,336	(481)	(8,138)	2,630
16.37%	24.55%	3.20%	12.36%	5.71%	1.83%	0.00%				
2,608	3,912	510	1,970	910	292	0	15,935			

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2018-19 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Santee Elementary	6,592	\$ 16,937	\$ 58,139	\$ 2,815	\$ 6,918	\$ 5,348	\$ 73,219	\$ 32,251
Percent of total			79.40%	3.84%	9.45%	7.30%		47.47%
Per ADA			\$ 8,819	\$ 427	\$ 1,049	\$ 811	\$ 11,107	\$ 4,892
Solana Beach Elementary	2,779	17,734	40,760	660	3,396	2,382	47,198	22,673
Percent of total			86.36%	1.40%	7.19%	5.05%		45.61%
Per ADA			14,668	238	1,222	857	16,985	8,160
South Bay Union Elementary	4,973	21,192	55,888	4,162	5,645	14,962	80,657	32,080
Percent of total			69.29%	5.16%	7.00%	18.55%		40.96%
Per ADA			11,238	837	1,135	3,009	16,219	6,451
Spencer Valley Elementary	39	7,137	1,714	365	163	1,732	3,975	355
Percent of total			43.14%	9.18%	4.11%	43.58%		13.52%
Per ADA			44,199	9,402	4,212	44,653	102,466	9,150
Vallecitos Elementary	198	1,490	2,234	154	207	444	3,039	1,136
Percent of total			73.48%	5.08%	6.82%	14.61%		37.58%
Per ADA			11,301	782	1,049	2,247	15,379	5,751
Total Elementary	114,837	\$ 297,043	\$ 1,167,720	\$ 86,493	\$ 167,899	\$ 137,285	\$ 1,559,398	\$ 664,189
Percent of total			74.88%	5.55%	10.77%	8.80%		42.95%
Per ADA			\$ 10,168	\$ 291	\$ 144	\$ 1,587	\$ 12,191	\$ 5,784
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,947	\$ 16,864	\$ 80,140	\$ 5,457	\$ 12,870	\$ 7,100	\$ 105,567	\$ 41,115
Percent of total			75.91%	5.17%	12.19%	6.73%		39.00%
Per ADA			\$ 11,536	\$ 785	\$ 1,853	\$ 1,022	\$ 15,196	\$ 5,918
Fallbrook Union High	2,020	6,190	22,470	2,670	3,562	1,927	30,629	11,638
Percent of total			73.36%	8.72%	11.63%	6.29%		37.84%
Per ADA			11,122	1,321	1,763	954	15,160	5,760
Grossmont Union High	15,563	24,707	168,214	12,149	28,950	27,089	236,401	88,745
Percent of total			71.16%	5.14%	12.25%	11.46%		38.15%
Per ADA			10,809	781	1,860	1,741	15,190	5,702
Julian Union High	100	841	2,098	109	344	221	2,771	908
Percent of total			75.69%	3.92%	12.40%	7.98%		31.13%
Per ADA			20,988	1,087	3,439	2,213	27,728	9,090
San Dieguito Union High	12,615	19,634	116,322	3,679	21,344	9,437	150,781	70,426
Percent of total			77.15%	2.44%	14.16%	6.26%		47.01%
Per ADA			9,221	292	1,692	748	11,953	5,583
Sweetwater Union High	37,058	(7,230)	381,910	27,928	51,551	27,279	488,668	218,004
Percent of total			78.15%	5.72%	10.55%	5.58%		44.91%
Per ADA			10,306	754	1,391	736	13,187	5,883
Total High School	74,303	\$ 61,006	\$ 771,154	\$ 51,990	\$ 118,620	\$ 73,054	\$ 1,014,817	\$ 430,837
Percent of total			75.99%	5.12%	11.69%	7.20%		42.79%
Per ADA			\$ 10,379	\$ 700	\$ 1,596	\$ 983	\$ 13,658	\$ 5,798

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
\$ 10,370	\$ 15,599	\$ 3,375	\$ 5,430	\$ 202	\$ 851	\$ (140)	\$ 67,938	\$ (5,514)	\$ (233)	\$ 16,704
15.26%	22.96%	4.97%	7.99%	0.30%	1.25%	-0.21%				
\$ 1,573	\$ 2,366	\$ 512	\$ 824	\$ 31	\$ 129	\$ (21)	\$ 10,306			
6,786	12,770	1,851	5,073	556	0	0	49,709	(272)	(2,783)	14,951
13.65%	25.69%	3.72%	10.21%	1.12%	0.00%	0.00%				
2,442	4,596	666	1,826	200	0	0	17,889			
11,579	20,768	3,296	8,088	2,559	213	(254)	78,328	726	3,054	24,247
14.78%	26.51%	4.21%	10.33%	3.27%	0.27%	-0.32%				
2,328	4,176	663	1,626	515	43	(51)	15,751			
179	205	44	1,828	15	0	0	2,626	(214)	1,135	8,271
6.80%	7.82%	1.68%	69.60%	0.59%	0.00%	0.00%				
4,605	5,293	1,137	47,117	400	0	0	67,701			
414	541	78	509	346	0	0	3,024	(75)	(60)	1,430
13.70%	17.89%	2.57%	16.83%	11.44%	0.00%	0.00%				
2,096	2,737	393	2,575	1,750	0	0	15,302			
\$ 234,722	\$ 417,094	\$ 51,711	\$ 146,333	\$ 19,897	\$ 16,090	\$ (3,472)	\$ 1,546,565	\$ (9,186)	\$ 3,646	\$ 300,690
15.18%	26.97%	3.34%	9.46%	1.29%	1.04%	-0.22%				
\$ 2,044	\$ 3,632	\$ 450	\$ 1,274	\$ 173	\$ 140	\$ (30)	\$ 13,467			
HIGH SCHOOL DISTRICTS										
\$ 16,377	\$ 29,887	\$ 4,707	\$ 11,656	\$ 1,982	\$ -	\$ (291)	\$ 105,435	\$ (109)	\$ 24	\$ 16,887
15.53%	28.35%	4.46%	11.06%	1.88%	0.00%	-0.28%				
\$ 2,357	\$ 4,302	\$ 678	\$ 1,678	\$ 285	\$ -	\$ (42)	\$ 15,177			
5,518	7,326	1,251	4,616	250	216	(62)	30,754	0	(125)	6,065
17.94%	23.82%	4.07%	15.01%	0.81%	0.70%	-0.20%				
2,731	3,626	619	2,285	124	107	(31)	15,221			
40,543	64,855	8,335	27,317	2,686	1,150	(1,006)	232,624	1,688	5,465	30,172
17.43%	27.88%	3.58%	11.74%	1.15%	0.49%	-0.43%				
2,605	4,167	536	1,755	173	74	(65)	14,948			
525	584	264	610	0	25	0	2,918	0	(147)	694
18.01%	20.03%	9.06%	20.91%	0.00%	0.86%	0.00%				
5,258	5,848	2,646	6,105	0	250	0	29,197			
19,698	38,830	3,674	14,447	500	2,334	(90)	149,818	(2,384)	(1,421)	18,212
13.15%	25.92%	2.45%	9.64%	0.33%	1.56%	-0.06%				
1,561	3,078	291	1,145	40	185	(7)	11,876			
76,001	129,565	9,372	39,151	2,978	10,887	(551)	485,407	2,540	5,801	(1,429)
15.66%	26.69%	1.93%	8.07%	0.61%	2.24%	-0.11%				
2,051	3,496	253	1,057	80	294	(15)	13,099			
\$ 158,661	\$ 271,048	\$ 27,603	\$ 97,798	\$ 8,396	\$ 14,612	\$ (1,999)	\$ 1,006,956	\$ 1,735	\$ 9,597	\$ 70,602
15.76%	26.92%	2.74%	9.71%	0.83%	1.45%	-0.20%				
\$ 2,135	\$ 3,648	\$ 372	\$ 1,316	\$ 113	\$ 197	\$ (27)	\$ 13,552			

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2018-19 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	2,332	\$ 1,595	\$ 20,512	\$ 2,007	\$ 3,248	\$ 1,580	\$ 27,348	\$ 11,335
Percent of total			75.00%	7.34%	11.88%	5.78%		43.49%
Per ADA			\$ 8,797	\$ 861	\$ 1,393	\$ 678	\$ 11,728	\$ 4,861
Borrego Springs Unified	372	1,044	4,902	270	590	1,507	7,268	1,951
Percent of total			67.44%	3.72%	8.12%	20.73%		28.38%
Per ADA			13,166	725	1,585	4,047	19,522	5,240
Carlsbad Unified	10,938	22,623	97,721	3,697	15,387	9,407	126,212	53,897
Percent of total			77.43%	2.93%	12.19%	7.45%		43.22%
Per ADA			8,934	338	1,407	860	11,539	4,928
Coronado Unified	2,942	3,415	25,816	3,351	4,893	4,223	38,282	15,788
Percent of total			67.44%	8.75%	12.78%	11.03%		39.44%
Per ADA			8,775	1,139	1,663	1,435	13,012	5,366
Mountain Empire Unified	1,625	709	18,150	1,846	2,567	2,653	25,217	8,428
Percent of total			71.98%	7.32%	10.18%	10.52%		35.59%
Per ADA			11,170	1,136	1,580	1,633	15,519	5,187
Oceanside Unified	16,715	28,605	170,048	19,117	27,652	13,180	229,997	89,890
Percent of total			73.93%	8.31%	12.02%	5.73%		40.45%
Per ADA			10,173	1,144	1,654	788	13,760	5,378
Poway Unified	35,245	60,517	312,187	9,859	74,144	14,162	410,352	169,954
Percent of total			76.08%	2.40%	18.07%	3.45%		41.34%
Per ADA			8,858	280	2,104	402	11,643	4,822
Ramona Unified	5,172	11,508	48,719	2,445	6,057	4,947	62,168	24,091
Percent of total			78.37%	3.93%	9.74%	7.96%		39.50%
Per ADA			9,420	473	1,171	957	12,021	4,658
San Diego Unified	98,092	90,182	1,026,809	105,461	244,556	49,588	1,426,413	578,460
Percent of total			71.99%	7.39%	17.14%	3.48%		41.49%
Per ADA			10,468	1,075	2,493	506	14,542	5,897
San Marcos Unified	20,127	30,813	183,394	9,638	29,898	14,531	237,462	101,297
Percent of total			77.23%	4.06%	12.59%	6.12%		43.04%
Per ADA			9,112	479	1,485	722	11,798	5,033
Valley Center-Pauma Unified	3,783	5,844	36,474	4,433	6,421	2,999	50,327	20,043
Percent of total			72.47%	8.81%	12.76%	5.96%		42.24%
Per ADA			9,642	1,172	1,697	793	13,305	5,299
Vista Unified	19,767	23,242	202,800	13,895	34,546	23,018	274,259	116,318
Percent of total			73.94%	5.07%	12.60%	8.39%		41.50%
Per ADA			10,260	703	1,748	1,164	13,875	5,885
Warner Unified	180	2,780	2,424	383	379	593	3,780	1,154
Percent of total			64.14%	10.14%	10.04%	15.68%		25.99%
Per ADA			13,446	2,126	2,105	3,288	20,964	6,402
Total Unified	214,958	\$ 282,877	\$ 2,149,956	\$ 176,403	\$ 450,339	\$ 142,387	\$ 2,919,085	\$ 1,192,605
Percent of total			73.65%	6.04%	15.43%	4.88%		41.45%
Per ADA			\$ 10,002	\$ 821	\$ 2,095	\$ 662	\$ 13,580	\$ 5,548
Total K-12	404,098	\$ 640,926	\$ 4,088,831	\$ 314,885	\$ 736,858	\$ 352,726	\$ 5,493,300	\$ 2,287,631
Percent of total			74.43%	5.73%	13.41%	6.42%		42.12%
Per ADA			\$ 10,118	\$ 779	\$ 1,823	\$ 873	\$ 13,594	\$ 5,661

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

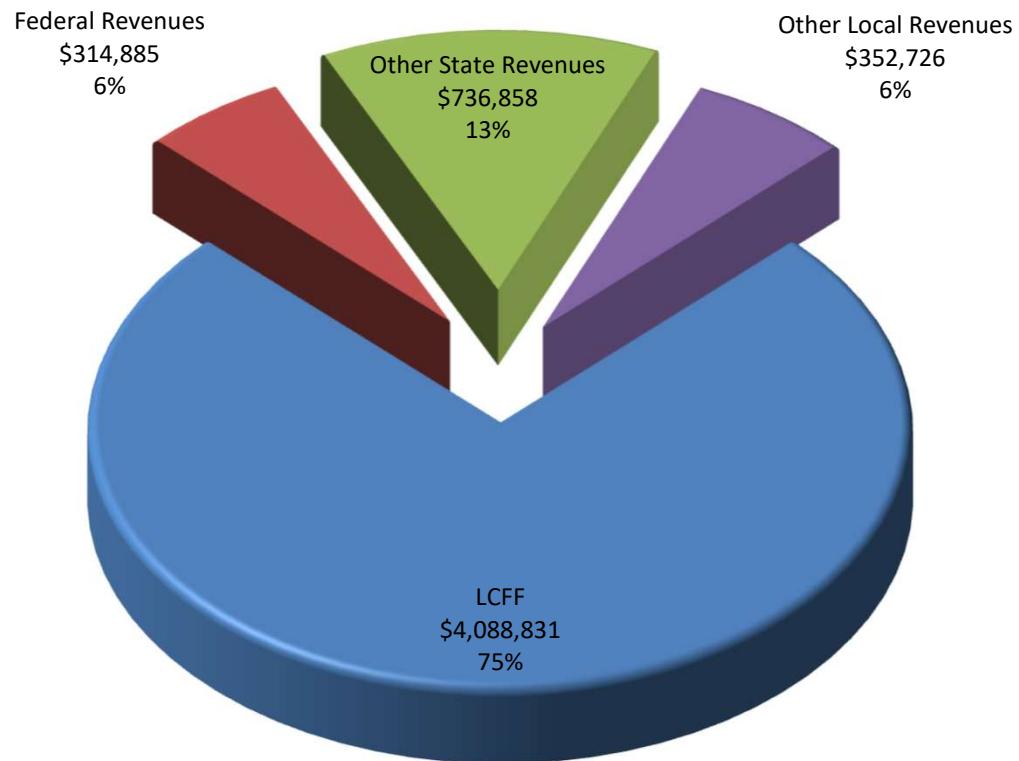
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 3,445	\$ 7,261	\$ 605	\$ 2,773	\$ -	\$ 667	\$ (26)	\$ 26,061	\$ 784	\$ 2,071	\$ 3,667
13.22%	27.86%	2.32%	10.64%	0.00%	2.56%	-0.10%				
\$ 1,478	\$ 3,114	\$ 259	\$ 1,189	\$ -	\$ 286	\$ (11)	\$ 11,177			
1,324	1,779	359	1,009	471	0	(20)	6,873	(551)	(156)	888
19.26%	25.88%	5.22%	14.68%	6.86%	0.00%	-0.29%				
3,556	4,778	964	2,709	1,266	0	(53)	18,460			
15,171	35,713	3,378	14,660	532	1,366	0	124,717	0	1,495	24,117
12.16%	28.64%	2.71%	11.75%	0.43%	1.10%	0.00%				
1,387	3,265	309	1,340	49	125	0	11,402			
5,621	11,149	1,295	6,189	14	0	(21)	40,034	1,753	1	3,416
14.04%	27.85%	3.23%	15.46%	0.03%	0.00%	-0.05%				
1,910	3,790	440	2,103	5	0	(7)	13,607			
4,116	6,318	1,464	2,982	275	103	(2)	23,683	(203)	1,331	2,040
17.38%	26.68%	6.18%	12.59%	1.16%	0.43%	-0.01%				
2,533	3,888	901	1,835	169	63	(1)	14,575			
31,273	71,902	5,458	20,487	2,167	1,456	(427)	222,206	(17)	7,774	36,379
14.07%	32.36%	2.46%	9.22%	0.98%	0.66%	-0.19%				
1,871	4,302	327	1,226	130	87	(26)	13,294			
62,742	121,860	14,034	33,092	5,342	4,192	(138)	411,076	274	(451)	60,066
15.26%	29.64%	3.41%	8.05%	1.30%	1.02%	-0.03%				
1,780	3,458	398	939	152	119	(4)	11,663			
10,517	14,997	2,077	7,087	1,058	1,172	(3)	60,997	(250)	921	12,429
17.24%	24.59%	3.40%	11.62%	1.73%	1.92%	0.00%				
2,034	2,900	402	1,370	205	227	(0)	11,794			
201,032	474,018	35,536	91,854	12,767	1,345	(928)	1,394,084	5,104	37,433	127,615
14.42%	34.00%	2.55%	6.59%	0.92%	0.10%	-0.07%				
2,049	4,832	362	936	130	14	(9)	14,212			
32,660	72,602	6,751	18,916	900	2,538	(306)	235,358	(150)	1,954	32,766
13.88%	30.85%	2.87%	8.04%	0.38%	1.08%	-0.13%				
1,623	3,607	335	940	45	126	(15)	11,693			
7,340	12,447	1,684	5,115	767	56	0	47,453	(229)	2,645	8,489
15.47%	26.23%	3.55%	10.78%	1.62%	0.12%	0.00%				
1,940	3,290	445	1,352	203	15	0	12,545			
44,995	79,382	8,335	25,142	4,620	2,189	(720)	280,262	40	(5,962)	17,279
16.05%	28.32%	2.97%	8.97%	1.65%	0.78%	-0.26%				
2,276	4,016	422	1,272	234	111	(36)	14,179			
828	927	321	866	344	0	0	4,440	(104)	(765)	2,015
18.64%	20.88%	7.23%	19.49%	7.75%	0.00%	0.00%				
4,591	5,142	1,782	4,801	1,910	0	0	24,627			
\$ 421,063	\$ 910,356	\$ 81,297	\$ 230,172	\$ 29,258	\$ 15,085	\$ (2,591)	\$ 2,877,244	\$ 6,450	\$ 48,291	\$ 331,168
14.63%	31.64%	2.83%	8.00%	1.02%	0.52%	-0.09%				
\$ 1,959	\$ 4,235	\$ 378	\$ 1,071	\$ 136	\$ 70	\$ (12)	\$ 13,385			
\$ 814,447	\$ 1,598,498	\$ 160,612	\$ 474,303	\$ 57,551	\$ 45,786	\$ (8,062)	\$ 5,430,765	\$ (1,001)	\$ 61,534	\$ 702,460
15.00%	29.43%	2.96%	8.73%	1.06%	0.84%	-0.15%				
\$ 2,015	\$ 3,956	\$ 397	\$ 1,174	\$ 142	\$ 113	\$ (20)	\$ 13,439			

Sources: 2018-2019 P-2 ADA, without Charters, Adults, County Community and County Special Education
2018-2019 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

**REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2018-2019**
(in thousands)

TOTAL REVENUES

\$5,493,300

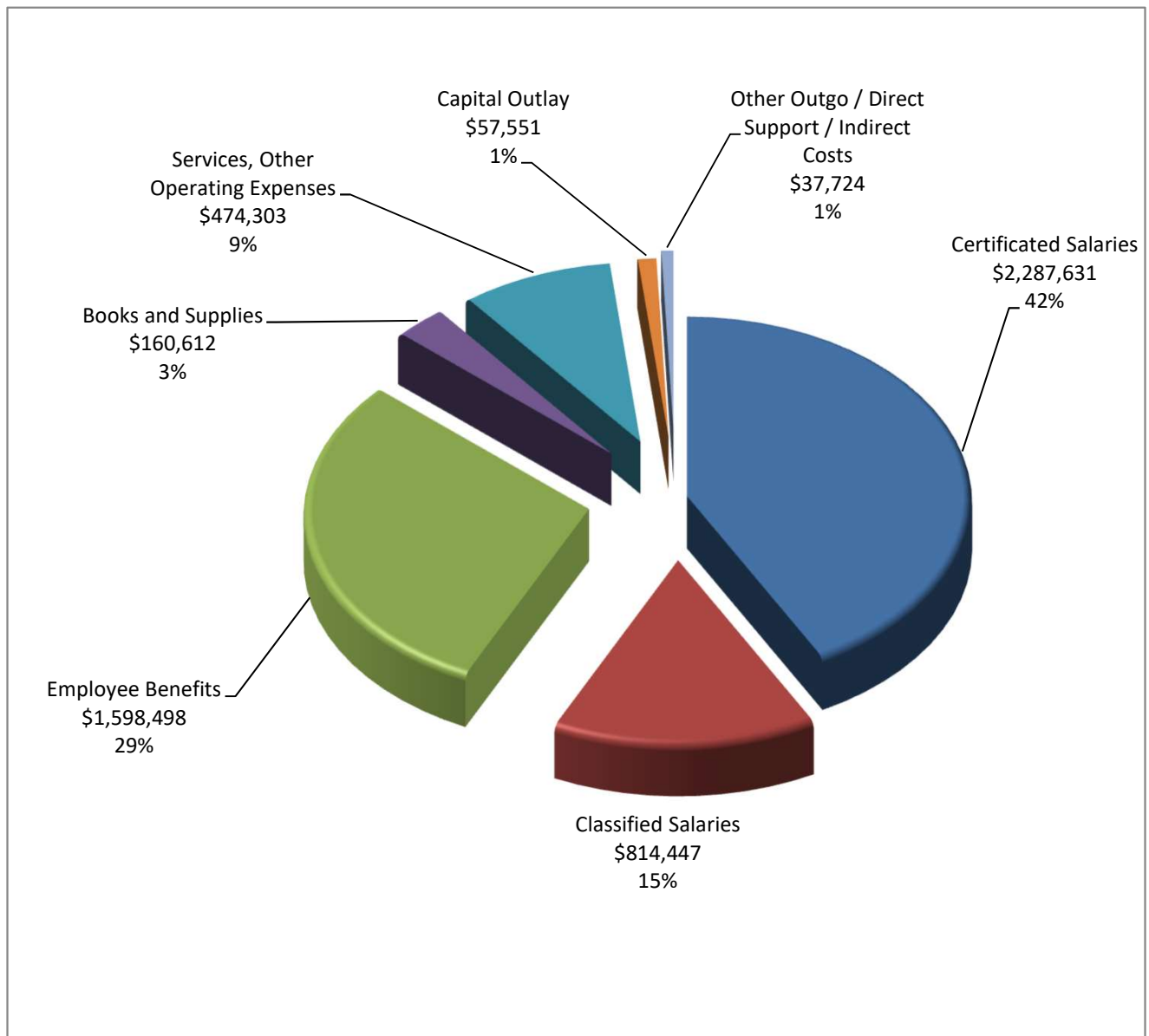


Source: 2018-2019 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

**EXPENDITURES BY SOURCE
SAN DIEGO COUNTY (K-12)
2018-2019 UNAUDITED ACTUALS**
(in thousands)

TOTAL EXPENDITURES

\$5,430,765



Source: 2018-2019 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

TABLE VII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2018-2019

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	State Aid	Federal Contribution	County Property Tax	Other Special Education Revenue ¹	Total Special Education Revenue	Total Direct Costs
EAST COUNTY						
Alpine Union Elementary	\$ 882,058	\$ 344,575	\$ -	\$ 137,262	\$ 1,363,895	\$ 2,348,569
Cajon Valley Union Elementary	8,783,569	3,847,345	918,330	2,450,237	15,999,481	46,026,139
Dehesa Elementary	275,415	245,765	154,468	(21,540)	654,108	879,268
Grossmont Union High	10,159,406	4,395,317	1,104,612	2,923,291	18,582,626	60,821,517
Jamul-Dulzura Union Elementary	379,530	146,135	43,711	215,575	784,951	1,544,731
La Mesa-Spring Valley Elementary	6,418,511	2,892,988	657,564	54,584	10,023,647	27,666,522
Lakeside Union Elementary	3,256,980	1,438,798	330,467	216,437	5,242,682	11,922,650
Lemon Grove Elementary	1,652,359	687,771	195,441	230,550	2,766,121	6,941,956
Mountain Empire Unified	1,272,391	499,236	144,237	302,445	2,218,309	4,156,745
Santee Elementary	3,166,161	1,459,004	361,452	516,780	5,503,397	14,188,685
TOTAL EAST COUNTY	\$ 36,246,380	\$ 15,956,934	\$ 3,910,282	\$ 7,025,622	\$ 63,139,217	\$ 176,496,783
NORTH COASTAL						
Cardiff Elementary	\$ 261,708	\$ 106,490	\$ 37,375	\$ 51,777	\$ 457,350	\$ 1,384,723
Carlsbad Unified	4,714,029	2,106,357	601,340	892,444	8,314,170	28,182,950
Del Mar Union Elementary	1,721,991	987,294	238,560	297,361	3,245,206	11,851,366
Encinitas Union Elementary	2,157,940	1,182,824	285,115	472,283	4,098,162	12,704,926
Fallbrook Union Elementary	2,056,106	1,223,724	258,094	327,014	3,864,938	12,476,134
Fallbrook Union High	933,130	365,058	111,465	430,048	1,839,701	5,868,195
Oceanside Unified	7,393,448	3,936,810	973,394	2,090,129	14,393,782	48,956,851
Rancho Santa Fe Elementary	217,509	92,635	33,851	28,574	372,569	1,068,047
San Diego Union High	5,538,985	2,062,713	691,128	1,122,433	9,415,259	25,516,736
San Marcos Unified	9,443,372	4,057,240	1,109,846	1,437,041	16,047,499	55,331,732
Solana Beach Elementary	1,171,017	473,237	155,481	213,895	2,013,630	9,500,879
Vallecitos Elementary	80,480	66,145	21,871	24,897	193,393	252,022
Vista Unified	10,222,634	4,645,895	1,217,030	1,968,059	18,053,618	61,922,959
Bonsall Unified	1,046,316	636,686	131,934	146,844	1,961,780	6,452,151
TOTAL NORTH COASTAL	\$ 46,958,665	\$ 21,943,109	\$ 5,866,484	\$ 9,502,801	\$ 84,271,058	\$ 281,469,670
NORTH INLAND						
Borrego Springs Unified	\$ 264,639	\$ 92,772	\$ 22,599	\$ 35,830	\$ 415,840	\$ 819,576
Escondido Union Elementary	8,016,167	3,969,259	889,718	1,706,443	14,581,587	35,230,767
Escondido Union High	5,097,720	1,199,715	432,191	697,067	7,426,693	16,935,535
Julian Union Elementary	169,554	422,326	137,959	29,483	759,322	927,078
Julian Union High	114,287	30,246	6,529	61,722	212,784	512,515
Ramona Unified	2,596,196	1,549,842	327,407	414,439	4,887,884	11,727,044
San Pasqual Union Elementary	545,673	83,203	31,301	36,163	696,340	708,820
Spencer Valley Elementary	1,112,081	348,354	118,687	112,041	1,691,163	1,607,303
Valley Center-Pauma Unified	2,091,139	974,060	208,234	319,672	3,593,105	7,517,799
Warner Unified	157,055	43,875	13,928	36,449	251,307	440,327
TOTAL NORTH INLAND	\$ 20,164,511	\$ 8,713,652	\$ 2,188,553	\$ 3,449,309	\$ 34,516,025	\$ 76,426,764
SOUTH COUNTY						
Chula Vista Elementary	\$ 13,001,177	\$ 6,468,543	\$ 1,593,606	\$ 1,761,680	\$ 22,825,006	\$ 68,180,403
Coronado Unified	1,188,371	568,819	156,872	291,119	2,205,181	6,826,965
National Elementary	2,365,979	1,256,985	301,939	329,517	4,254,420	10,840,470
San Ysidro Elementary	1,907,305	779,844	248,874	274,213	3,210,236	10,247,547
South Bay Union Elementary	3,349,729	1,551,148	385,042	541,800	5,827,719	16,179,195
Sweetwater Union High	17,314,237	7,193,328	2,080,626	2,475,433	29,063,623	96,811,980
TOTAL SOUTH COUNTY	\$ 39,126,798	\$ 17,818,666	\$ 4,766,959	\$ 5,673,762	\$ 67,386,185	\$ 209,086,560
Poway Unified	\$ 17,152,252	\$ 6,511,874	\$ 1,942,312	\$ 3,516,839	\$ 29,123,277	\$ 84,034,988
San Diego Unified	61,307,710	24,258,213	5,492,996	10,159,836	101,218,755	340,413,245
TOTAL	\$ 78,459,962	\$ 30,770,087	\$ 7,435,308	\$ 13,676,675	\$ 130,342,032	\$ 424,448,233
TOTAL K-12	\$ 220,956,315	\$ 95,202,448	\$ 24,167,586	\$ 39,328,168	\$ 379,654,517	\$1,167,928,010

Source: 2018-2019 Unaudited Actuals Financial Reports, SACS Report (Form 01)

Notes: Does not include transportation. Sum may not equal total column due to rounding.

¹ Other Special Education revenue does not include transfers from other categorical programs.

TABLE VII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2018-2019

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	State Aid	Federal Contribution	County Property Tax	Other Special Education Revenue ¹	Total Special Education Revenue	Total Direct Costs
EAST COUNTY						
Alpine Union Elementary	\$ 882,058	\$ 344,575	\$ -	\$ 137,262	\$ 1,363,895	\$ 2,348,569
Cajon Valley Union Elementary	8,783,569	3,847,345	918,330	2,450,237	15,999,481	46,026,139
Dehesa Elementary	275,415	245,765	154,468	(21,540)	654,108	879,268
Grossmont Union High	10,159,406	4,395,317	1,104,612	2,923,291	18,582,626	60,821,517
Jamul-Dulzura Union Elementary	379,530	146,135	43,711	215,575	784,951	1,544,731
La Mesa-Spring Valley Elementary	6,418,511	2,892,988	657,564	54,584	10,023,647	27,666,522
Lakeside Union Elementary	3,256,980	1,438,798	330,467	216,437	5,242,682	11,922,650
Lemon Grove Elementary	1,652,359	687,771	195,441	230,550	2,766,121	6,941,956
Mountain Empire Unified	1,272,391	499,236	144,237	302,445	2,218,309	4,156,745
Santee Elementary	3,166,161	1,459,004	361,452	516,780	5,503,397	14,188,685
TOTAL EAST COUNTY	\$ 36,246,380	\$ 15,956,934	\$ 3,910,282	\$ 7,025,622	\$ 63,139,217	\$ 176,496,783
NORTH COASTAL						
Cardiff Elementary	\$ 261,708	\$ 106,490	\$ 37,375	\$ 51,777	\$ 457,350	\$ 1,384,723
Carlsbad Unified	4,714,029	2,106,357	601,340	892,444	8,314,170	28,182,950
Del Mar Union Elementary	1,721,991	987,294	238,560	297,361	3,245,206	11,851,366
Encinitas Union Elementary	2,157,940	1,182,824	285,115	472,283	4,098,162	12,704,926
Fallbrook Union Elementary	2,056,106	1,223,724	258,094	327,014	3,864,938	12,476,134
Fallbrook Union High	933,130	365,058	111,465	430,048	1,839,701	5,868,195
Oceanside Unified	7,393,448	3,936,810	973,394	2,090,129	14,393,782	48,956,851
Rancho Santa Fe Elementary	217,509	92,635	33,851	28,574	372,569	1,068,047
San Diego Union High	5,538,985	2,062,713	691,128	1,122,433	9,415,259	25,516,736
San Marcos Unified	9,443,372	4,057,240	1,109,846	1,437,041	16,047,499	55,331,732
Solana Beach Elementary	1,171,017	473,237	155,481	213,895	2,013,630	9,500,879
Vallecitos Elementary	80,480	66,145	21,871	24,897	193,393	252,022
Vista Unified	10,222,634	4,645,895	1,217,030	1,968,059	18,053,618	61,922,959
Bonsall Unified	1,046,316	636,686	131,934	146,844	1,961,780	6,452,151
TOTAL NORTH COASTAL	\$ 46,958,665	\$ 21,943,109	\$ 5,866,484	\$ 9,502,801	\$ 84,271,058	\$ 281,469,670
NORTH INLAND						
Borrego Springs Unified	\$ 264,639	\$ 92,772	\$ 22,599	\$ 35,830	\$ 415,840	\$ 819,576
Escondido Union Elementary	8,016,167	3,969,259	889,718	1,706,443	14,581,587	35,230,767
Escondido Union High	5,097,720	1,199,715	432,191	697,067	7,426,693	16,935,535
Julian Union Elementary	169,554	422,326	137,959	29,483	759,322	927,078
Julian Union High	114,287	30,246	6,529	61,722	212,784	512,515
Ramona Unified	2,596,196	1,549,842	327,407	414,439	4,887,884	11,727,044
San Pasqual Union Elementary	545,673	83,203	31,301	36,163	696,340	708,820
Spencer Valley Elementary	1,112,081	348,354	118,687	112,041	1,691,163	1,607,303
Valley Center-Pauma Unified	2,091,139	974,060	208,234	319,672	3,593,105	7,517,799
Warner Unified	157,055	43,875	13,928	36,449	251,307	440,327
TOTAL NORTH INLAND	\$ 20,164,511	\$ 8,713,652	\$ 2,188,553	\$ 3,449,309	\$ 34,516,025	\$ 76,426,764
SOUTH COUNTY						
Chula Vista Elementary	\$ 13,001,177	\$ 6,468,543	\$ 1,593,606	\$ 1,761,680	\$ 22,825,006	\$ 68,180,403
Coronado Unified	1,188,371	568,819	156,872	291,119	2,205,181	6,826,965
National Elementary	2,365,979	1,256,985	301,939	329,517	4,254,420	10,840,470
San Ysidro Elementary	1,907,305	779,844	248,874	274,213	3,210,236	10,247,547
South Bay Union Elementary	3,349,729	1,551,148	385,042	541,800	5,827,719	16,179,195
Sweetwater Union High	17,314,237	7,193,328	2,080,626	2,475,433	29,063,623	96,811,980
TOTAL SOUTH COUNTY	\$ 39,126,798	\$ 17,818,666	\$ 4,766,959	\$ 5,673,762	\$ 67,386,185	\$ 209,086,560
Poway Unified	\$ 17,152,252	\$ 6,511,874	\$ 1,942,312	\$ 3,516,839	\$ 29,123,277	\$ 84,034,988
San Diego Unified	61,307,710	24,258,213	5,492,996	10,159,836	101,218,755	340,413,245
TOTAL	\$ 78,459,962	\$ 30,770,087	\$ 7,435,308	\$ 13,676,675	\$ 130,342,032	\$ 424,448,233
TOTAL K-12	\$ 220,956,315	\$ 95,202,448	\$ 24,167,586	\$ 39,328,168	\$ 379,654,517	\$1,167,928,010

Source: 2018-2019 Unaudited Actuals Financial Reports, SACS Report (Form 01)

Notes: Does not include transportation. Sum may not equal total column due to rounding.

¹ Other Special Education revenue does not include transfers from other categorical programs.

TABLE VII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2018-2019

	(7)	(8)	(9)	(10)	(11)	(12)
DISTRICTS	Indirect Support Costs	Total Expenditures	Direct Costs as % of Expenditures	Indirect Support Costs as % of Expenditures	Total Encroachment	Total Encroachment as % of Expenditures
EAST COUNTY						
Alpine Union Elementary	\$ -	\$ 2,348,569	100.00%	N/A	\$ 984,673	41.93%
Cajon Valley Union Elementary	470,455	46,496,594	98.99%	1.01%	30,497,113	65.59%
Dehesa Elementary	-	879,268	100.00%	N/A	225,160	25.61%
Grossmont Union High	47,535	60,869,053	99.92%	0.08%	42,286,427	69.47%
Jamul-Dulzura Union Elementary	66,113	1,610,845	95.90%	4.10%	825,894	51.27%
La Mesa-Spring Valley Elementary	1,443	27,667,966	99.99%	0.01%	17,644,319	63.77%
Lakeside Union Elementary	882,542	12,805,193	93.11%	6.89%	7,562,511	59.06%
Lemon Grove Elementary	66,056	7,008,012	99.06%	0.94%	4,241,891	60.53%
Mountain Empire Unified	3,089	4,159,834	99.93%	0.07%	1,941,525	46.67%
Santee Elementary	632,622	14,821,307	95.73%	4.27%	9,317,910	62.87%
TOTAL EAST COUNTY	\$ 2,169,857	\$ 178,666,640	98.26%	2.17%	\$ 115,527,423	64.66%
NORTH COASTAL						
Cardiff Elementary	\$ -	\$ 1,384,723	100.00%	N/A	\$ 927,373	66.97%
Carlsbad Unified	4,278	28,187,228	99.98%	0.02%	19,873,058	70.50%
Del Mar Union Elementary	3,604	11,854,971	99.97%	0.03%	8,609,764	72.63%
Encinitas Union Elementary	89,154	12,794,080	99.30%	0.70%	8,695,918	67.97%
Fallbrook Union Elementary	150,000	12,626,134	98.81%	1.19%	8,761,196	69.39%
Fallbrook Union High	1,423	5,869,618	99.98%	0.02%	4,029,917	68.66%
Oceanside Unified	208,276	49,165,126	99.58%	0.42%	34,771,345	70.72%
Rancho Santa Fe Elementary	-	1,068,047	100.00%	N/A	695,478	65.12%
San Dieguito Union High	107,616	25,624,352	99.58%	0.42%	16,209,093	63.26%
San Marcos Unified	7,156	55,338,888	99.99%	0.01%	39,291,389	71.00%
Solana Beach Elementary	19,102	9,519,981	99.80%	0.20%	7,506,351	78.85%
Vallecitos Elementary	1,257	253,280	99.50%	0.50%	59,887	23.64%
Vista Unified	2,898,258	64,821,216	95.53%	4.47%	46,767,598	72.15%
Bonsall Unified	234,069	6,686,219	96.50%	3.50%	4,724,439	70.66%
TOTAL NORTH COASTAL	\$ 3,724,194	\$ 285,193,864	99.18%	0.96%	\$ 200,922,805	70.45%
NORTH INLAND						
Borrego Springs Unified	\$ -	\$ 819,576	100.00%	N/A	\$ 403,736	49.26%
Escondido Union Elementary	1,225,213	36,455,979	96.64%	3.36%	21,874,392	60.00%
Escondido Union High	59,303	16,994,838	99.65%	0.35%	9,568,145	56.30%
Julian Union Elementary	-	927,078	100.00%	N/A	167,756	18.10%
Julian Union High	-	512,515	100.00%	N/A	299,732	58.48%
Ramona Unified	82,863	11,809,907	99.30%	0.70%	6,922,023	58.61%
San Pasqual Union Elementary	-	708,820	100.00%	N/A	12,480	1.76%
Spencer Valley Elementary	13,865	1,621,168	99.14%	0.86%	-	0.00%
Valley Center-Pauma Unified	189,097	7,706,896	97.55%	2.45%	4,113,791	53.38%
Warner Unified	-	440,327	100.00%	N/A	189,020	42.93%
TOTAL NORTH INLAND	\$ 1,570,341	\$ 77,997,105	99.23%	1.54%	\$ 43,551,075	55.84%
SOUTH COUNTY						
Chula Vista Elementary	\$ 1,909,218	\$ 70,089,621	97.28%	2.72%	\$ 47,264,615	67.43%
Coronado Unified	44,116	6,871,082	99.36%	0.64%	4,665,901	67.91%
National Elementary	830,312	11,670,783	92.89%	7.11%	7,416,363	63.55%
San Ysidro Elementary	29,909	10,277,455	99.71%	0.29%	7,067,220	68.76%
South Bay Union Elementary	123,196	16,302,390	99.24%	0.76%	10,474,671	64.25%
Sweetwater Union High	10,721	96,822,701	99.99%	0.01%	67,759,077	69.98%
TOTAL SOUTH COUNTY	\$ 2,947,472	\$ 212,034,032	98.08%	1.92%	\$ 144,647,847	68.22%
Poway Unified	\$ 397,408	\$ 84,432,396	99.53%	0.47%	\$ 55,309,119	65.51%
San Diego Unified	1,148,511	341,561,756	99.66%	0.34%	240,343,001	70.37%
TOTAL	\$ 1,545,919	\$ 425,994,152	99.60%	0.40%	\$ 295,652,120	69.40%
TOTAL K-12	\$ 11,957,782	\$ 1,179,885,793	98.87%	1.40%	\$ 800,301,270	67.83%

TABLE VIII

COSTS BY PROGRAM - GENERAL FUND

2018-2019

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
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
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	Direct Costs	\$ -	\$ 8,379,191	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	3,723,908	-	-	-	-	-
	TOTAL COSTS	-	12,103,099	-	-	-	-	-
Cajon Valley Union	Direct Costs	202,469	99,688,704	-	-	-	-	-
	Allocated Costs	-	29,766,893	-	-	-	-	-
	TOTAL COSTS	202,469	129,455,596	-	-	-	-	-
Cardiff	Direct Costs	-	5,707,676	-	-	-	-	-
	Allocated Costs	-	1,985,960	-	-	-	-	-
	TOTAL COSTS	-	7,693,636	-	-	-	-	-
Chula Vista Elementary	Direct Costs	697,505	177,595,283	-	-	-	-	-
	Allocated Costs	24,242,701	40,911,053	-	-	-	-	-
	TOTAL COSTS	24,940,206	218,506,336	-	-	-	-	-
Dehesa	Direct Costs	-	1,419,719	-	-	-	-	-
	Allocated Costs	-	799,230	-	-	-	-	-
	TOTAL COSTS	-	2,218,948	-	-	-	-	-
Del Mar Union	Direct Costs	-	32,673,299	-	-	-	-	-
	Allocated Costs	-	9,740,056	-	-	-	-	-
	TOTAL COSTS	-	42,413,355	-	-	-	-	-
Encinitas Union	Direct Costs	-	36,484,539	-	-	-	-	-
	Allocated Costs	-	9,785,333	-	-	-	-	-
	TOTAL COSTS	-	46,269,872	-	-	-	-	-
Escondido Union	Direct Costs	140,269	86,295,511	1,688,953	-	263,239	-	-
	Allocated Costs	-	38,656,080	-	-	108,018	-	-
	TOTAL COSTS	140,269	124,951,591	1,688,953	-	371,257	-	-
Fallbrook Union Elementary	Direct Costs	94,374	30,343,508	-	-	304,461	-	148,236
	Allocated Costs	-	11,314,081	-	-	93,769	-	46,884
	TOTAL COSTS	94,374	41,657,589	-	-	398,230	-	195,120
Jamul-Dulzura Union	Direct Costs	-	3,603,473	-	-	-	-	-
	Allocated Costs	-	2,043,203	-	-	-	-	-
	TOTAL COSTS	-	5,646,676	-	-	-	-	-
Julian Union	Direct Costs	110,394	2,252,723	-	-	-	-	-
	Allocated Costs	-	944,780	-	-	-	-	-
	TOTAL COSTS	110,394	3,197,503	-	-	-	-	-
La Mesa-Spring Valley	Direct Costs	58,818	82,739,620	-	-	-	-	405,316
	Allocated Costs	-	12,857,113	-	-	-	-	-
	TOTAL COSTS	58,818	95,596,733	-	-	-	-	405,316
Lakeside Union	Direct Costs	23,551	33,866,363	-	-	-	-	-
	Allocated Costs	-	9,880,737	-	-	-	-	-
	TOTAL COSTS	23,551	43,747,100	-	-	-	-	-
Lemon Grove	Direct Costs	61,879	24,276,468	-	-	-	-	-
	Allocated Costs	487,405	6,927,545	-	-	-	-	-
	TOTAL COSTS	549,283	31,204,013	-	-	-	-	-
National	Direct Costs	8,079	41,811,528	-	-	-	-	-
	Allocated Costs	-	14,609,808	-	-	-	-	-
	TOTAL COSTS	8,079	56,421,335	-	-	-	-	-
Rancho Santa Fe	Direct Costs	-	7,909,586	-	-	-	-	-
	Allocated Costs	-	1,760,518	-	-	-	-	-
	TOTAL COSTS	-	9,670,104	-	-	-	-	-
San Pasqual Union	Direct Costs	-	3,733,855	-	-	-	-	-
	Allocated Costs	-	1,146,248	-	-	-	-	-
	TOTAL COSTS	-	4,880,103	-	-	-	-	-
San Ysidro	Direct Costs	21,930	35,894,647	-	-	-	-	-
	Allocated Costs	-	10,610,870	-	-	-	-	-
	TOTAL COSTS	21,930	46,505,517	-	-	-	-	-
Santee	Direct Costs	4,318	33,869,823	205,289	-	-	-	149,967
	Allocated Costs	-	10,903,630	41,886	-	-	-	41,886
	TOTAL COSTS	4,318	44,773,453	247,175	-	-	-	191,852

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INSTRUCTIONAL GOALS (Continued)								
GENERAL EDUCATION			SUPPLEMENTAL K-12			Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
Vocational Education	General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
ELEMENTARY SCHOOL DISTRICTS								
\$ -	\$ -	\$ 8,379,191	\$ 80,681	\$ -	\$ 80,681	\$ 2,334,365	\$ -	\$ 10,794,237
-	-	3,723,908	-	-	-	400,540	-	4,124,449
-	-	12,103,099	80,681	-	80,681	2,734,905	-	14,918,685
-	-	99,891,173	4,242,616	-	4,242,616	45,081,008	-	149,214,796
-	-	29,766,893	584,634	-	584,634	7,544,357	-	37,895,883
-	-	129,658,065	4,827,250	-	4,827,250	52,625,364	-	187,110,679
-	-	5,707,676	304,381	-	304,381	1,246,714	-	7,258,772
-	-	1,985,960	-	-	-	196,616	-	2,182,576
-	-	7,693,636	304,381	-	304,381	1,443,330	-	9,441,347
-	-	178,292,787	3,289,990	-	3,289,990	67,073,022	-	248,655,799
-	-	65,153,754	5,528,015	-	5,528,015	10,631,169	-	81,312,938
-	-	243,446,542	8,818,004	-	8,818,004	77,704,191	-	329,968,737
-	-	1,419,719	-	-	-	879,268	-	2,298,987
-	-	799,230	-	-	-	24,678	-	823,908
-	-	2,218,948	-	-	-	903,947	-	3,122,895
-	-	32,673,299	112,051	-	112,051	11,816,151	-	44,601,501
-	-	9,740,056	-	-	-	1,212,281	-	10,952,337
-	-	42,413,355	112,051	-	112,051	13,028,432	-	55,553,838
-	-	36,484,539	64,767	-	64,767	12,683,231	-	49,232,537
-	-	9,785,333	-	-	-	1,958,494	-	11,743,827
-	-	46,269,872	64,767	-	64,767	14,641,725	-	60,976,364
-	-	88,387,972	8,299,156	-	8,299,156	35,214,984	-	131,902,112
-	-	38,764,098	-	-	-	8,950,157	-	47,714,254
-	-	127,152,070	8,299,156	-	8,299,156	44,165,140	-	179,616,366
-	-	30,890,579	323,514	348,422	671,936	12,348,222	-	43,910,736
-	-	11,454,735	-	18,479	18,479	2,668,155	-	14,141,368
-	-	42,345,313	323,514	366,901	690,414	15,016,377	-	58,052,105
-	-	3,603,473	34,166	-	34,166	1,485,721	-	5,123,360
-	-	2,043,203	-	-	-	364,233	-	2,407,436
-	-	5,646,676	34,166	-	34,166	1,849,954	-	7,530,796
-	-	2,363,117	10,973	-	10,973	927,078	-	3,301,168
-	-	944,780	-	-	-	294,150	-	1,238,930
-	-	3,307,897	10,973	-	10,973	1,221,229	-	4,540,099
-	-	83,203,754	740,394	-	740,394	27,666,525	-	111,610,674
-	-	12,857,113	-	-	-	3,514,153	-	16,371,266
-	-	96,060,867	740,394	-	740,394	31,180,678	-	127,981,940
-	-	33,889,914	153,940	-	153,940	11,997,684	-	46,041,539
-	-	9,880,737	-	-	-	1,292,153	-	11,172,890
-	-	43,770,651	153,940	-	153,940	13,289,838	-	57,214,429
-	-	24,338,347	195,646	-	195,646	6,830,888	-	31,364,880
-	-	7,414,950	74,506	-	74,506	1,818,806	-	9,308,262
-	-	31,753,296	270,152	-	270,152	8,649,694	-	40,673,143
-	-	41,819,606	1,076,802	-	1,076,802	10,615,273	-	53,511,681
-	-	14,609,808	-	-	-	2,403,582	-	17,013,389
-	-	56,429,414	1,076,802	-	1,076,802	13,018,855	-	70,525,071
-	-	7,909,586	-	-	-	1,068,047	-	8,977,633
-	-	1,760,518	-	-	-	-	-	1,760,518
-	-	9,670,104	-	-	-	1,068,047	-	10,738,151
-	-	3,733,855	84,373	-	84,373	659,857	-	4,478,085
-	-	1,146,248	-	-	-	85,389	-	1,231,637
-	-	4,880,103	84,373	-	84,373	745,246	-	5,709,722
-	-	35,916,577	199,045	-	199,045	10,180,087	-	46,295,709
-	-	10,610,870	-	-	-	1,691,903	-	12,302,774
-	-	46,527,447	199,045	-	199,045	11,871,991	-	58,598,483
-	-	34,229,397	419,512	-	419,512	14,188,685	-	48,837,594
-	-	10,987,401	-	-	-	2,661,620	-	13,649,021
-	-	45,216,799	419,512	-	419,512	16,850,304	-	62,486,615

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

		(17)	(18)	(19)	(20)	(21)	(22)
DISTRICTS		OTHER GOALS					TOTAL Direct Costs
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS	
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union	Direct Costs	\$ 12,680	\$ -	\$ 282,511	\$ -	\$ 295,191	\$ 11,089,428
	Allocated Costs	-	-	-	-	-	4,124,449
	TOTAL COSTS	12,680	-	282,511	-	295,191	15,213,876
Cajon Valley Union	Direct Costs	2,173,459	172,053	-	-	2,345,511	151,560,307
	Allocated Costs	-	-	-	876,951	876,951	38,772,834
	TOTAL COSTS	2,173,459	172,053	-	876,951	3,222,462	190,333,141
Cardiff	Direct Costs	-	-	-	-	-	7,258,772
	Allocated Costs	-	-	-	-	-	2,182,576
	TOTAL COSTS	-	-	-	-	-	9,441,347
Chula Vista Elementary	Direct Costs	4,985,110	795,221	-	-	5,780,331	254,436,130
	Allocated Costs	120,177	2,441,182	-	-	2,561,360	83,874,298
	TOTAL COSTS	5,105,287	3,236,403	-	-	8,341,691	338,310,427
Dehesa	Direct Costs	-	-	-	-	-	2,298,987
	Allocated Costs	-	-	-	3,147,930	3,147,930	3,971,838
	TOTAL COSTS	-	-	-	3,147,930	3,147,930	6,270,825
Del Mar Union	Direct Costs	-	-	-	-	-	44,601,501
	Allocated Costs	-	-	-	-	-	10,952,337
	TOTAL COSTS	-	-	-	-	-	55,553,838
Encinitas Union	Direct Costs	252,790	96,809	-	-	349,599	49,582,137
	Allocated Costs	-	-	-	-	-	11,743,827
	TOTAL COSTS	252,790	96,809	-	-	349,599	61,325,963
Escondido Union	Direct Costs	3,611,929	58,097	-	-	3,670,026	135,572,138
	Allocated Costs	40,196	-	-	-	40,196	47,754,450
	TOTAL COSTS	3,652,125	58,097	-	-	3,710,222	183,326,588
Fallbrook Union Elementary	Direct Costs	818,606	-	-	-	818,606	44,729,343
	Allocated Costs	157,068	-	-	-	157,068	14,298,436
	TOTAL COSTS	975,674	-	-	-	975,674	59,027,779
Jamul-Dulzura Union	Direct Costs	-	-	-	-	-	5,123,360
	Allocated Costs	-	-	-	-	-	2,407,436
	TOTAL COSTS	-	-	-	-	-	7,530,796
Julian Union	Direct Costs	-	17,180	-	-	17,180	3,318,348
	Allocated Costs	-	-	-	83,771	83,771	1,322,702
	TOTAL COSTS	-	17,180	-	83,771	100,951	4,641,050
La Mesa-Spring Valley	Direct Costs	1,097,615	86,487	-	-	1,184,102	112,794,776
	Allocated Costs	-	-	-	763,112	763,112	17,134,378
	TOTAL COSTS	1,097,615	86,487	-	763,112	1,947,214	129,929,154
Lakeside Union	Direct Costs	509,659	11,469	62,798	-	583,926	46,625,464
	Allocated Costs	-	-	-	-	-	11,172,890
	TOTAL COSTS	509,659	11,469	62,798	-	583,926	57,798,355
Lemon Grove	Direct Costs	(0)	-	-	-	(0)	31,364,880
	Allocated Costs	-	-	-	-	-	9,308,262
	TOTAL COSTS	(0)	-	-	-	(0)	40,673,142
National	Direct Costs	-	89,465	-	-	89,465	53,601,147
	Allocated Costs	-	-	-	-	-	17,013,389
	TOTAL COSTS	-	89,465	-	-	89,465	70,614,536
Rancho Santa Fe	Direct Costs	-	-	-	-	-	8,977,633
	Allocated Costs	-	-	-	-	-	1,760,518
	TOTAL COSTS	-	-	-	-	-	10,738,151
San Pasqual Union	Direct Costs	-	-	-	-	-	4,478,085
	Allocated Costs	-	-	-	-	-	1,231,637
	TOTAL COSTS	-	-	-	-	-	5,709,722
San Ysidro	Direct Costs	-	-	1,400	-	1,400	46,297,109
	Allocated Costs	-	-	-	-	-	12,302,774
	TOTAL COSTS	-	-	1,400	-	1,400	58,599,883
Santee	Direct Costs	-	4,050	245,916	-	249,967	49,087,560
	Allocated Costs	-	-	-	-	-	13,649,021
	TOTAL COSTS	-	4,050	245,916	-	249,967	62,736,581

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Central Administration Costs including other funds	OTHER COSTS					TOTAL General Fund Costs by Program	INDIRECT COST RATE 2018-2019
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
ELEMENTARY SCHOOL DISTRICTS							
1,564,273	6,459	-	160,901	635,993	803,353	17,581,502	6.85%
13,765,303	131	-	1,885,218	6,562,124	8,447,472	212,545,917	7.23%
874,295	-	-	-	791,262	791,262	11,106,904	3.46%
13,001,042	586	173,440	2,220,038	2,011,486	4,405,549	355,717,019	4.26%
587,730	-	-	216,661	67,635	284,296	7,142,852	5.21%
4,151,890	1,276	-	172,579	571,909	745,763	60,451,492	4.47%
3,691,973	-	-	-	550,450	550,450	65,568,386	6.33%
11,328,638	49,415	-	1,756,284	12,311,019	14,116,718	208,771,944	5.46%
5,179,266	39,404	-	429,997	7,632,037	8,101,438	72,308,483	6.92%
991,786	-	-	-	446,113	446,113	8,968,694	8.73%
344,588	-	-	-	238,015	238,015	5,223,653	4.36%
7,097,263	424	-	430,803	2,348,704	2,779,931	139,806,348	4.85%
5,152,106	44,769	-	78,617	214,458	337,844	63,288,305	8.71%
3,675,940	-	-	336,751	2,262,516	2,599,267	46,948,350	10.10%
5,225,542	303,910	-	1,033,696	1,897,841	3,235,446	79,075,525	8.71%
2,162,412	-	-	-	-	-	12,900,563	9.60%
378,431	-	-	43,330	60,820	104,150	6,192,303	4.67%
5,909,146	5,529	-	3,551,878	1,750,921	5,308,328	69,817,357	10.71%
4,133,297	-	9,833	123,944	6,364,601	6,498,377	73,368,256	5.96%

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
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
Solana Beach	Direct Costs	\$ -	\$ 25,355,759	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	9,536,003	-	-	-	-	-
	TOTAL COSTS	-	34,891,762	-	-	-	-	-
South Bay Union	Direct Costs	273,057	58,205,598	-	-	-	-	-
	Allocated Costs	-	10,082,321	-	-	-	-	-
	TOTAL COSTS	273,057	68,287,919	-	-	-	-	-
Spencer Valley	Direct Costs	-	699,395	-	-	-	-	-
	Allocated Costs	-	184,838	-	-	-	-	-
	TOTAL COSTS	-	884,233	-	-	-	-	-
Vallecitos	Direct Costs	-	1,276,199	-	-	-	-	-
	Allocated Costs	-	477,762	-	-	-	-	-
	TOTAL COSTS	-	1,753,962	-	-	-	-	-
TOTAL ELEMENTARY	Direct Costs	\$ 1,696,642	\$ 834,082,466	\$ 1,894,242	\$ -	\$ 567,700	\$ -	\$ 703,519
	Allocated Costs	\$ 24,730,106	\$ 238,647,970	\$ 41,886	\$ -	\$ 201,787	\$ -	\$ 88,770
	TOTAL COSTS	\$ 26,426,748	\$ 1,072,730,435	\$ 1,936,128	\$ -	\$ 769,487	\$ -	\$ 792,289
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs	\$ -	\$ 36,464,797	\$ 491,613	\$ 3,604,720	\$ 2,331,342	\$ -	\$ -
	Allocated Costs	-	19,611,195	93,551	1,390,056	759,479	-	-
	TOTAL COSTS	-	56,075,992	585,164	4,994,776	3,090,820	-	-
Fallbrook Union High	Direct Costs	-	11,322,412	-	1,048,794	743,242	-	-
	Allocated Costs	-	5,431,282	-	316,369	175,760	-	-
	TOTAL COSTS	-	16,753,695	-	1,365,163	919,003	-	-
Grossmont Union High	Direct Costs	-	90,789,012	3,888,203	1,727,177	1	-	-
	Allocated Costs	-	31,195,547	993,717	291,254	-	-	-
	TOTAL COSTS	-	121,984,560	4,881,920	2,018,431	1	-	-
Julian Union High	Direct Costs	-	1,062,882	-	14,676	-	-	-
	Allocated Costs	-	668,185	-	-	-	-	-
	TOTAL COSTS	-	1,731,066	-	14,676	-	-	-
San Dieguito Union High	Direct Costs	-	74,128,276	-	1,123,372	-	-	-
	Allocated Costs	-	30,524,509	-	460,216	-	-	-
	TOTAL COSTS	-	104,652,785	-	1,583,588	-	-	-
Sweetwater Union High	Direct Costs	-	281,801,050	911,643	1,705,357	9,165,793	-	548,763
	Allocated Costs	-	40,946,751	-	244,573	-	-	61,917
	TOTAL COSTS	-	322,747,802	911,643	1,949,930	9,165,793	-	610,680
TOTAL HIGH SCHOOL	Direct Costs	\$ -	\$ 495,568,429	\$ 5,291,459	\$ 9,224,096	\$ 12,240,378	\$ -	\$ 548,763
	Allocated Costs	\$ -	\$ 132,661,345	\$ 1,087,268	\$ 2,702,468	\$ 935,239	\$ -	\$ 61,917
	TOTAL COSTS	\$ -	\$ 628,229,774	\$ 6,378,727	\$ 11,926,564	\$ 13,175,617	\$ -	\$ 610,680

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INSTRUCTIONAL GOALS (Continued)								
GENERAL EDUCATION			SUPPLEMENTAL K-12			Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
Vocational Education	General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
\$ -	\$ -	\$ 25,355,759	\$ 6,380	\$ -	\$ 6,380	\$ 9,500,879	\$ -	\$ 34,863,018
-	-	9,536,003	171,325	-	171,325	685,300	-	10,392,628
-	-	34,891,762	177,705	-	177,705	10,186,179	-	45,255,647
-	-	58,478,655	120,138	-	120,138	16,144,960	-	74,743,753
-	-	10,082,321	-	-	-	2,493,517	-	12,575,839
-	-	68,560,976	120,138	-	120,138	18,638,477	-	87,319,591
-	-	699,395	-	-	-	1,607,303	-	2,306,698
-	-	184,838	-	-	-	-	-	184,838
-	-	884,233	-	-	-	1,607,303	-	2,491,536
-	-	1,276,199	18,992	-	18,992	252,022	-	1,547,213
-	-	477,762	-	-	-	16,814	-	494,576
-	-	1,753,962	18,992	-	18,992	268,836	-	2,041,790
\$ -	\$ -	\$ 838,944,569	\$ 19,777,516	\$ 348,422	\$ 20,125,938	\$ 301,801,975	\$ -	\$ 1,160,872,483
\$ -	\$ -	\$ 263,710,519	\$ 6,358,480	\$ 18,479	\$ 6,376,959	\$ 50,908,068	\$ -	\$ 320,995,545
\$ -	\$ -	\$ 1,102,655,088	\$ 26,135,996	\$ 366,901	\$ 26,502,897	\$ 352,710,043	\$ -	\$ 1,481,868,028
HIGH SCHOOL DISTRICTS								
\$ 2,616,739	\$ -	\$ 45,509,210	\$ 3,441,868	\$ -	\$ 3,441,868	\$ 16,935,535	\$ 916,645	\$ 66,803,258
1,027,635	-	22,881,916	1,378,273	-	1,378,273	4,755,594	-	29,015,782
3,644,373	-	68,391,125	4,820,141	-	4,820,141	21,691,129	916,645	95,819,040
303,980	-	13,418,428	762,628	-	762,628	5,652,638	699,781	20,533,476
-	-	5,923,411	-	-	-	842,575	-	6,765,987
303,980	-	19,341,839	762,628	-	762,628	6,495,214	699,781	27,299,462
4,308,196	-	100,712,588	3,557,120	-	3,557,120	59,907,240	2,564,581	166,741,528
5,853	-	32,486,372	605,773	-	605,773	12,529,916	1,689,141	47,311,203
4,314,049	-	133,198,960	4,162,893	-	4,162,893	72,437,157	4,253,722	214,052,731
-	-	1,077,557	1,101	-	1,101	512,515	155,215	1,746,389
-	-	668,185	-	-	-	150,253	-	818,438
-	-	1,745,742	1,101	-	1,101	662,768	155,215	2,564,826
113,782	-	75,365,431	115,582	-	115,582	24,938,799	2,409,135	102,828,946
-	-	30,984,725	-	-	-	3,693,458	810,828	35,489,010
113,782	-	106,350,155	115,582	-	115,582	28,632,257	3,219,962	138,317,957
6,870,833	70,348	301,073,788	1,562,232	-	1,562,232	94,754,709	(191)	397,390,538
-	-	41,253,242	-	-	-	137,102	-	41,390,344
6,870,833	70,348	342,327,030	1,562,232	-	1,562,232	94,891,811	(191)	438,780,882
\$ 14,213,530	\$ 70,348	\$ 537,157,002	\$ 9,440,531	\$ -	\$ 9,440,531	\$ 202,701,436	\$ 6,745,165	\$ 756,044,134
\$ 1,033,488	\$ -	\$ 138,481,725	\$ 1,984,046	\$ -	\$ 1,984,046	\$ 22,108,899	\$ 2,499,969	\$ 165,074,639
\$ 15,247,018	\$ 70,348	\$ 675,638,727	\$ 11,424,577	\$ -	\$ 11,424,577	\$ 224,810,335	\$ 9,245,134	\$ 921,118,774

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

		(17)	(18)	(19)	(20)	(21)	(22)
DISTRICTS		OTHER GOALS					TOTAL Direct Costs
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS	
Solana Beach	Direct Costs	\$ -	\$ 144	\$ 1,556	\$ -	\$ 1,700	\$ 34,864,719
	Allocated Costs	-	-	-	-	-	10,392,628
	TOTAL COSTS	-	144	1,556	-	1,700	45,257,347
South Bay Union	Direct Costs	1,909,022	55,205	-	-	1,964,227	76,707,980
	Allocated Costs	-	-	-	521,743	521,743	13,097,582
	TOTAL COSTS	1,909,022	55,205	-	521,743	2,485,970	89,805,561
Spencer Valley	Direct Costs	-	-	-	-	-	2,306,698
	Allocated Costs	-	-	-	-	-	184,838
	TOTAL COSTS	-	-	-	-	-	2,491,536
Vallecitos	Direct Costs	171,835	-	-	-	171,835	1,719,048
	Allocated Costs	-	-	-	29,180	29,180	523,757
	TOTAL COSTS	171,835	-	-	29,180	201,015	2,242,805
TOTAL ELEMENTARY	Direct Costs	\$ 15,542,705	\$ 1,386,180	\$ 594,182	\$ -	\$ 17,523,067	\$ 1,178,395,549
	Allocated Costs	\$ 317,441	\$ 2,441,182	\$ -	\$ 5,422,688	\$ 8,181,311	\$ 329,176,856
	TOTAL COSTS	\$ 15,860,145	\$ 3,827,362	\$ 594,182	\$ 5,422,688	\$ 25,704,377	\$ 1,507,572,405
HIGH SCHOOL DISTRICTS							
Escondido Union High	Direct Costs	\$ 870,657	\$ -	\$ 400,407	\$ -	\$ 1,271,063	\$ 68,074,321
	Allocated Costs	163,536	-	-	388,485	552,021	29,567,803
	TOTAL COSTS	1,034,193	-	400,407	388,485	1,823,084	97,642,124
Fallbrook Union High	Direct Costs	273,161	171,885	-	-	445,045	20,978,521
	Allocated Costs	-	-	-	-	-	6,765,987
	TOTAL COSTS	273,161	171,885	-	-	445,045	27,744,508
Grossmont Union High	Direct Costs	399,462	514,481	-	-	913,943	167,655,472
	Allocated Costs	29,118	-	-	-	29,118	47,340,321
	TOTAL COSTS	428,580	514,481	-	-	943,061	214,995,792
Julian Union High	Direct Costs	-	-	-	-	-	1,746,389
	Allocated Costs	-	-	-	-	-	818,438
	TOTAL COSTS	-	-	-	-	-	2,564,826
San Dieguito Union High	Direct Costs	164,985	-	-	-	164,985	102,993,931
	Allocated Costs	-	-	-	-	-	35,489,010
	TOTAL COSTS	164,985	-	-	-	164,985	138,482,942
Sweetwater Union High	Direct Costs	-	271,852	-	-	271,852	397,662,390
	Allocated Costs	-	-	-	1,501,582	1,501,582	42,891,926
	TOTAL COSTS	-	271,852	-	1,501,582	1,773,434	440,554,316
TOTAL HIGH SCHOOL	Direct Costs	\$ 1,708,265	\$ 958,217	\$ 400,407	\$ -	\$ 3,066,889	\$ 759,111,023
	Allocated Costs	\$ 192,654	\$ -	\$ -	\$ 1,890,066	\$ 2,082,720	\$ 167,157,360
	TOTAL COSTS	\$ 1,900,919	\$ 958,217	\$ 400,407	\$ 1,890,066	\$ 5,149,609	\$ 926,268,383

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Central Administration Costs including other funds	OTHER COSTS					TOTAL General Fund Costs by Program	INDIRECT COST RATE 2018-2019
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
3,726,250	-	169,463	556,157	271,706	997,325	49,980,923	9.04%
6,300,326	1,063	-	2,312,007	462,548	2,775,618	98,881,506	6.65%
115,094	19,508	-	-	213,950	233,458	2,840,089	2.92%
403,997	31,433	-	345,899	75,000	452,333	3,099,134	7.69%
\$ 99,760,590	\$ 503,909	\$ 352,736	\$ 15,654,758	\$ 47,741,105	\$ 64,252,508	\$ 1,671,585,504	
HIGH SCHOOL DISTRICTS							
6,108,227	115	-	1,684,112	510,763	2,194,991	105,945,342	5.19%
2,792,819	1,075	-	-	215,556	216,632	30,753,959	7.70%
14,267,012	3,570	-	1,454,675	1,903,357	3,361,602	232,624,407	7.08%
322,159	5,919	-	-	25,000	30,919	2,917,904	7.56%
8,182,893	10,409	-	416,721	6,393,634	6,820,764	153,486,598	5.40%
33,940,766	-	-	24,781	11,223,044	11,247,825	485,742,907	8.65%
\$ 65,613,876	\$ 21,089	\$ -	\$ 3,580,289	\$ 20,271,354	\$ 23,872,733	\$ 1,011,471,116	

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
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
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	Direct Costs	\$ -	\$ 12,272,268	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	4,283,875	-	-	-	-	-
	TOTAL COSTS	-	16,556,143	-	-	-	-	-
Borrego Springs Unified	Direct Costs	-	2,939,359	-	-	-	-	-
	Allocated Costs	-	1,454,014	-	-	-	-	-
	TOTAL COSTS	-	4,393,373	-	-	-	-	-
Carlsbad Unified	Direct Costs	548,363	61,400,082	-	1,009,596	260,839	-	-
	Allocated Costs	183,914	18,082,061	-	229,764	85,122	-	-
	TOTAL COSTS	732,277	79,482,143	-	1,239,360	345,961	-	-
Coronado Unified	Direct Costs	6,611	19,920,741	-	-	-	-	-
	Allocated Costs	-	8,233,836	-	-	-	-	-
	TOTAL COSTS	6,611	28,154,578	-	-	-	-	-
Mountain Empire Unified	Direct Costs	368,051	13,869,155	-	-	-	-	-
	Allocated Costs	-	3,151,970	-	-	-	-	-
	TOTAL COSTS	368,051	17,021,124	-	-	-	-	-
Oceanside Unified	Direct Costs	22,071	94,321,813	-	973,372	3,858,214	66,090	-
	Allocated Costs	-	42,602,979	-	654,865	741,305	-	-
	TOTAL COSTS	22,071	136,924,792	-	1,628,236	4,599,519	66,090	-
Poway Unified	Direct Costs	-	184,745,081	-	1,588,343	887,775	-	-
	Allocated Costs	-	84,047,064	-	942,870	218,040	-	-
	TOTAL COSTS	-	268,792,145	-	2,531,213	1,105,815	-	-
Ramona Unified	Direct Costs	-	21,364,880	2,525,646	544,433	87,854	-	-
	Allocated Costs	-	11,019,674	938,322	278,873	38,243	-	-
	TOTAL COSTS	-	32,384,553	3,463,969	823,306	126,098	-	-
San Diego Unified	Direct Costs	1,601,643	556,442,205	4,092,305	11,152,304	7,501,979	-	1,449,881
	Allocated Costs	-	208,019,503	1,433,277	3,368,602	1,990,395	-	529,381
	TOTAL COSTS	1,601,643	764,461,708	5,525,582	14,520,906	9,492,374	-	1,979,263
San Marcos Unified	Direct Costs	-	124,113,249	-	1,813,674	379,240	-	-
	Allocated Costs	-	29,242,951	-	339,165	110,767	-	-
	TOTAL COSTS	-	153,356,200	-	2,152,840	490,007	-	-
Valley Center-Pauma Unified	Direct Costs	18,271	21,280,821	-	544,201	428,039	-	-
	Allocated Costs	-	8,155,657	-	214,010	139,157	-	-
	TOTAL COSTS	18,271	29,436,478	-	758,211	567,196	-	-
Vista Unified	Direct Costs	-	124,558,567	29,096	4,656,983	433,073	-	-
	Allocated Costs	-	45,797,659	-	1,224,893	138,417	-	-
	TOTAL COSTS	-	170,356,226	29,096	5,881,876	571,490	-	-
Warner Unified	Direct Costs	-	1,970,668	-	-	-	-	-
	Allocated Costs	-	1,207,737	-	-	-	-	-
	TOTAL COSTS	-	3,178,405	-	-	-	-	-
TOTAL UNIFIED	Direct Costs	\$ 2,565,009	\$ 1,239,198,888	\$ 6,647,047	\$ 22,282,908	\$ 13,837,013	\$ 66,090	\$ 1,449,881
	Allocated Costs	\$ 183,914	\$ 465,298,980	\$ 2,371,599	\$ 7,253,041	\$ 3,461,447	\$ -	\$ 529,381
	TOTAL COSTS	\$ 2,748,923	\$ 1,704,497,867	\$ 9,018,647	\$ 29,535,949	\$ 17,298,461	\$ 66,090	\$ 1,979,263
TOTAL K-12	Direct Costs	\$ 4,261,651	\$ 2,568,849,783	\$ 13,832,748	\$ 31,507,004	\$ 26,645,091	\$ 66,090	\$ 2,702,164
	Allocated Costs	\$ 24,914,020	\$ 836,608,294	\$ 3,500,754	\$ 9,955,509	\$ 4,598,473	\$ -	\$ 680,069
	TOTAL COSTS	\$ 29,175,671	\$ 3,405,458,077	\$ 17,333,502	\$ 41,462,513	\$ 31,243,564	\$ 66,090	\$ 3,382,233

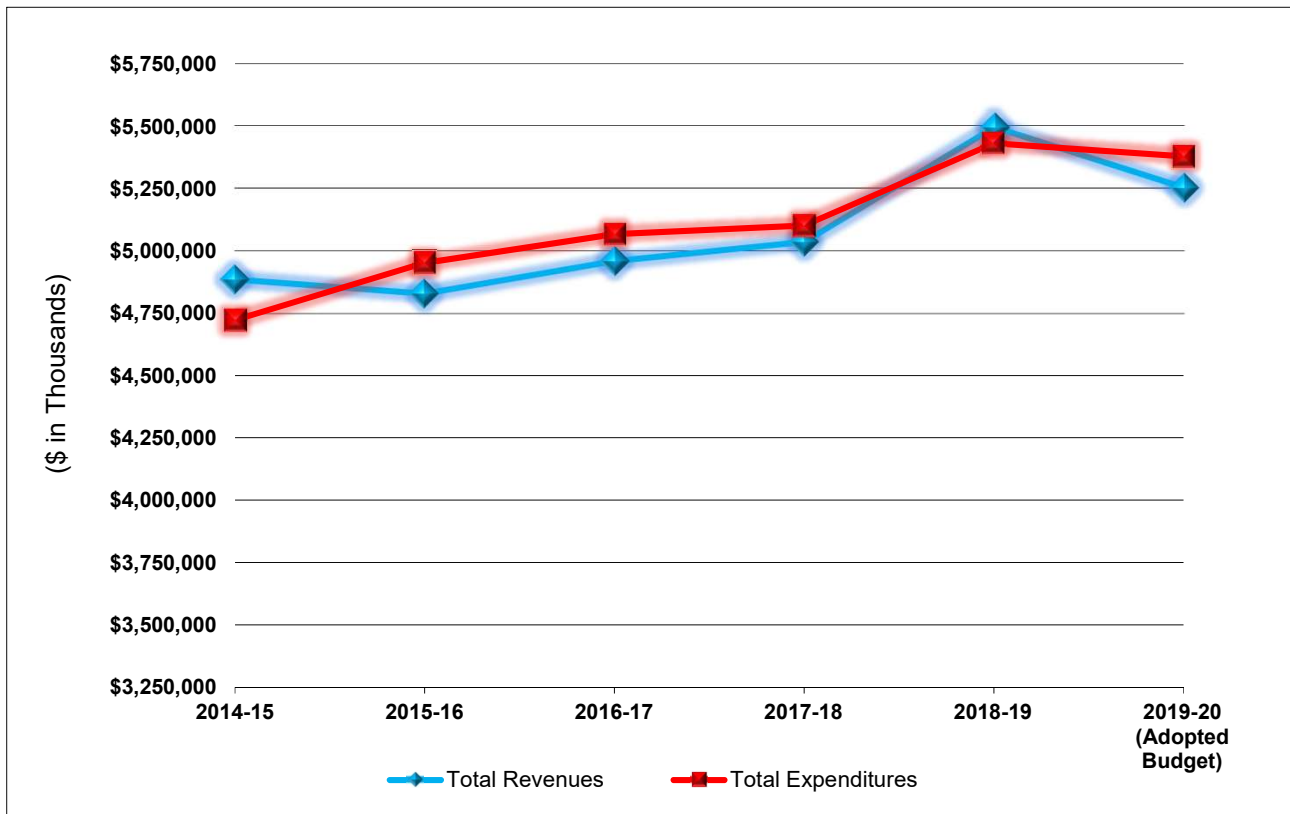
TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INSTRUCTIONAL GOALS (Continued)								
GENERAL EDUCATION			SUPPLEMENTAL K-12			Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
Vocational Education	General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
UNIFIED SCHOOL DISTRICTS								
\$ 86,318	\$ -	\$ 12,358,585	\$ 785,565	\$ -	\$ 785,565	\$ 5,981,739	\$ -	\$ 19,125,889
32,611	-	4,316,486	82,054	-	82,054	1,005,749	-	5,404,289
118,929	-	16,675,071	867,619	-	867,619	6,987,488	-	24,530,178
91,163	-	3,030,522	-	-	-	819,576	125,577	3,975,675
-	-	1,454,014	-	-	-	173,610	236,775	1,864,399
91,163	-	4,484,536	-	-	-	993,186	362,352	5,840,074
1,553,745	-	64,772,624	829,417	-	829,417	26,853,225	-	92,455,266
400,008	-	18,980,869	220,594	-	220,594	3,567,207	-	22,768,670
1,953,753	-	83,753,493	1,050,010	-	1,050,010	30,420,432	-	115,223,936
374,048	12,359	20,313,758	-	-	-	6,826,965	482,071	27,622,795
-	-	8,233,836	-	-	-	1,463,420	-	9,697,256
374,048	12,359	28,547,595	-	-	-	8,290,386	482,071	37,320,052
138,519	-	14,375,725	37,668	-	37,668	4,142,178	171,809	18,727,379
-	-	3,151,970	-	-	-	-	-	3,151,970
138,519	-	17,527,694	37,668	-	37,668	4,142,178	171,809	21,879,349
2,249,629	-	101,491,189	-	177,201	177,201	47,500,388	136,727	149,305,505
340,711	-	44,339,860	-	-	-	10,033,602	461,795	54,835,257
2,590,340	-	145,831,049	-	177,201	177,201	57,533,990	598,522	204,140,762
2,724,927	1,301	189,947,428	1,962,212	-	1,962,212	83,402,883	4,115,389	279,427,912
-	-	85,207,974	-	-	-	13,750,661	405,918	99,364,554
2,724,927	1,301	275,155,402	1,962,212	-	1,962,212	97,153,545	4,521,307	378,792,466
29,795	-	24,552,608	750,632	-	750,632	11,690,486	874,879	37,868,605
-	-	12,275,113	54,753	-	54,753	2,137,801	409,072	14,876,739
29,795	-	36,827,721	805,385	-	805,385	13,828,287	1,283,951	52,745,344
18,100,294	19,719	600,360,330	40,919,687	-	40,919,687	339,077,195	8,075,204	988,432,416
7,051,130	-	222,392,289	13,623,988	-	13,623,988	66,684,900	3,003,563	305,704,739
25,151,424	19,719	822,752,620	54,543,675	-	54,543,675	405,762,095	11,078,766	1,294,137,156
3,061,083	11,889	129,379,135	1,709,890	-	1,709,890	52,913,778	-	184,002,802
493,794	-	30,186,678	35,451	-	35,451	5,732,115	-	35,954,244
3,554,878	11,889	159,565,812	1,745,341	-	1,745,341	58,645,893	-	219,957,046
1,139,877	-	23,411,210	882,428	158,573	1,041,000	7,517,799	97,116	32,067,125
128,607	-	8,637,430	874,070	16,076	890,146	1,415,123	92,659	11,035,359
1,268,484	-	32,048,640	1,756,498	174,648	1,931,146	8,932,922	189,775	43,102,483
4,165,093	-	133,842,812	1,779,171	-	1,779,171	59,762,346	-	195,384,330
1,086,094	-	48,247,063	131,749	-	131,749	9,486,378	-	57,865,190
5,251,187	-	182,089,875	1,910,921	-	1,910,921	69,248,724	-	253,249,519
-	-	1,970,668	-	-	-	440,327	92,667	2,503,662
-	-	1,207,737	-	-	-	8,283	8,283	1,224,303
-	-	3,178,405	-	-	-	448,610	100,950	3,727,965
\$ 33,714,491	\$ 45,267	\$ 1,319,806,595	\$ 49,656,670	\$ 335,773	\$ 49,992,443	\$ 646,928,885	\$ 14,171,439	\$ 2,030,899,362
\$ 9,532,955	\$ -	\$ 488,631,318	\$ 15,022,659	\$ 16,076	\$ 15,038,735	\$ 115,458,850	\$ 4,618,064	\$ 623,746,968
\$ 43,247,446	\$ 45,267	\$ 1,808,437,913	\$ 64,679,328	\$ 351,849	\$ 65,031,178	\$ 762,387,736	\$ 18,789,504	\$ 2,654,646,329
\$ 47,928,021	\$ 115,615	\$ 2,695,908,165	\$ 78,874,717	\$ 684,195	\$ 79,558,912	\$ 1,151,432,297	\$ 20,916,604	\$ 3,947,815,979
\$ 10,566,443	\$ -	\$ 890,823,562	\$ 23,365,185	\$ 34,554	\$ 23,399,739	\$ 188,475,817	\$ 7,118,033	\$ 1,109,817,152
\$ 58,494,464	\$ 115,615	\$ 3,586,731,727	\$ 102,239,902	\$ 718,750	\$ 102,958,652	\$ 1,339,908,114	\$ 28,034,638	\$ 5,057,633,131

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2018-2019

		(17)	(18)	(19)	(20)	(21)	(22)
DISTRICTS		OTHER GOALS					TOTAL Direct Costs
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS	
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	Direct Costs	\$ 60,837	\$ -	\$ -	\$ -	\$ 60,837	\$ 19,186,727
	Allocated Costs	-	-	-	38,206	38,206	5,442,495
	TOTAL COSTS	60,837	-	-	38,206	99,044	24,629,222
Borrego Springs Unified	Direct Costs	-	-	-	-	-	3,975,675
	Allocated Costs	-	-	-	-	-	1,864,399
	TOTAL COSTS	-	-	-	-	-	5,840,074
Carlsbad Unified	Direct Costs	86,782	-	95,578	-	182,360	92,637,626
	Allocated Costs	-	-	-	-	-	22,768,670
	TOTAL COSTS	86,782	-	95,578	-	182,360	115,406,295
Coronado Unified	Direct Costs	-	22,700	342,950	-	365,650	27,988,445
	Allocated Costs	-	-	-	-	-	9,697,256
	TOTAL COSTS	-	22,700	342,950	-	365,650	37,685,701
Mountain Empire Unified	Direct Costs	-	-	-	-	-	18,727,379
	Allocated Costs	-	-	-	-	-	3,151,970
	TOTAL COSTS	-	-	-	-	-	21,879,349
Oceanside Unified	Direct Costs	2,533,491	275,123	-	-	2,808,614	152,114,119
	Allocated Costs	7,571	-	-	731,994	739,565	55,574,822
	TOTAL COSTS	2,541,063	275,123	-	731,994	3,548,180	207,688,941
Poway Unified	Direct Costs	2,672,497	310,579	-	-	2,983,076	282,410,988
	Allocated Costs	-	-	-	-	-	99,364,554
	TOTAL COSTS	2,672,497	310,579	-	-	2,983,076	381,775,542
Ramona Unified	Direct Costs	433,083	48,056	344,418	-	825,557	38,694,162
	Allocated Costs	-	-	-	-	-	14,876,739
	TOTAL COSTS	433,083	48,056	344,418	-	825,557	53,570,901
San Diego Unified	Direct Costs	18,433,463	1,514,568	-	-	19,948,031	1,008,380,447
	Allocated Costs	-	-	-	7,147,071	7,147,071	312,851,810
	TOTAL COSTS	18,433,463	1,514,568	-	7,147,071	27,095,101	1,321,232,257
San Marcos Unified	Direct Costs	1,354,181	215,908	310,146	-	1,880,235	185,883,038
	Allocated Costs	950,191	68,584	194,911	454,995	1,668,682	37,622,926
	TOTAL COSTS	2,304,373	284,493	505,057	454,995	3,548,918	223,505,964
Valley Center-Pauma Unified	Direct Costs	193,401	160,117	554	-	354,072	32,421,196
	Allocated Costs	41,643	-	-	178,062	219,706	11,255,065
	TOTAL COSTS	235,044	160,117	554	178,062	573,777	43,676,261
Vista Unified	Direct Costs	3,411,522	-	2,653,515	-	6,065,037	201,449,367
	Allocated Costs	71,045	-	-	1,076,127	1,147,171	59,012,361
	TOTAL COSTS	3,482,567	-	2,653,515	1,076,127	7,212,208	260,461,728
Warner Unified	Direct Costs	-	-	-	-	-	2,503,662
	Allocated Costs	-	-	-	-	-	1,224,303
	TOTAL COSTS	-	-	-	-	-	3,727,965
TOTAL UNIFIED	Direct Costs	\$ 29,179,258	\$ 2,547,051	\$ 3,747,159	\$ -	\$ 35,473,469	\$ 2,066,372,830
	Allocated Costs	\$ 1,070,451	\$ 68,584	\$ 194,911	\$ 9,626,455	\$ 10,960,401	\$ 634,707,369
	TOTAL COSTS	\$ 30,249,709	\$ 2,615,635	\$ 3,942,070	\$ 9,626,455	\$ 46,433,870	\$ 2,701,080,199
TOTAL K-12	Direct Costs	\$ 46,430,228	\$ 4,891,448	\$ 4,741,748	\$ -	\$ 56,063,424	\$ 4,003,879,403
	Allocated Costs	\$ 1,580,545	\$ 2,509,767	\$ 194,911	\$ 16,939,209	\$ 21,224,433	\$ 1,131,041,585
	TOTAL COSTS	\$ 48,010,773	\$ 7,401,215	\$ 4,936,659	\$ 16,939,209	\$ 77,287,857	\$ 5,134,920,988

REVENUES AND EXPENDITURES - GENERAL FUND COMPARISON TABLE (K-12) 2018-2019



Fiscal Year	Total Revenues (in thousands)	Total Expenditures (in thousands)
2014-15	\$4,885,399	\$4,721,486
2015-16	\$4,828,814	\$4,950,722
2016-17	\$4,958,752	\$5,066,352
2017-18	\$5,036,030	\$5,100,761
2018-19	\$5,493,300	\$5,430,765
2019-20 (Adopted Budget)	\$5,251,221	\$5,379,061

TABLE IX TEACHER SALARY EXPENSE SUMMARY 2018-2019

	(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	\$ 15,275,802	\$ 9,165,481	\$ 9,393,398	61.49%
Cajon Valley Union	185,080,686	111,048,412	120,103,415	64.89%
Dehesa	3,442,859	2,065,716	1,211,355	35.18%
Jamul-Dulzura Union	5,061,804	3,037,083	3,072,170	60.69%
Chula Vista Elementary	269,009,016	161,405,409	175,283,590	65.16%
La Mesa-Spring Valley	128,496,787	77,098,072	80,180,926	62.40%
Lakeside Union	54,675,347	32,805,208	35,863,965	65.59%
Del Mar Union	56,748,168	34,048,901	39,546,975	69.69%
Lemon Grove	40,966,777	24,580,066	26,270,350	64.13%
Encinitas Union	61,647,994	36,988,796	41,658,492	67.57%
Santee	63,438,763	38,063,258	40,928,311	64.52%
Cardiff	9,950,316	5,970,190	6,575,421	66.08%
Escondido Union	186,127,632	111,676,579	112,187,077	60.27%
Fallbrook Union Elementary	58,874,296	35,324,578	37,595,346	63.86%
Julian Union	3,597,857	2,158,714	2,309,773	64.20%
National	63,464,118	38,078,471	39,708,163	62.57%
Rancho Santa Fe	12,479,904	7,487,943	8,312,583	66.61%
San Pasqual Union	5,638,626	3,383,176	3,776,608	66.98%
San Ysidro	59,463,972	35,678,383	35,824,627	60.25%
Solana Beach	47,223,667	28,334,200	29,407,714	62.27%
South Bay Union	69,472,405	41,683,443	42,615,249	61.34%
Spencer Valley*	2,460,052	1,476,031	492,772	20.03%
Vallecitos	2,381,037	1,428,622	1,307,179	54.90%
TOTAL ELEMENTARY	\$ 1,404,977,888	\$ 842,986,733	\$ 893,625,459	60.46%
HIGH SCHOOL DISTRICTS				
Escondido Union High	\$ 95,557,947	\$ 57,334,768	\$ 48,509,636	50.76%
Fallbrook Union High	27,298,008	13,649,004	14,895,275	54.57%
Grossmont Union High	206,332,402	103,166,201	120,526,864	58.41%
Julian Union High	2,692,982	1,346,491	1,126,811	41.84%
San Dieguito Union High	136,149,899	68,074,950	84,249,925	61.88%
Sweetwater Union High	441,089,211	220,544,606	257,618,773	58.41%
TOTAL HIGH SCHOOL	\$ 909,120,449	\$ 464,116,019	\$ 526,927,283	54.31%
UNIFIED SCHOOL DISTRICTS				
Bonsall Unified	\$ 23,476,414	\$ 12,912,028	\$ 15,105,570	64.34%
Borrego Springs Unified	5,908,098	3,249,454	3,052,633	51.67%
Carlsbad Unified	110,844,540	60,964,497	71,174,277	64.21%
Coronado Unified	36,385,833	20,012,208	22,062,405	60.63%
Mountain Empire Unified	20,704,178	11,387,298	11,597,338	56.01%
Oceanside Unified	201,179,043	110,648,474	128,165,577	63.71%
Poway Unified	374,277,871	205,852,829	239,250,714	63.92%
Ramona Unified	54,391,046	29,915,075	30,957,778	56.92%
San Diego Unified	1,278,569,489	703,213,218.8	826,096,734	64.61%
San Marcos Unified	213,940,730	117,667,401	144,389,300	67.49%
Valley Center-Pauma Unified	41,848,843	23,016,864	23,926,052	57.17%
Vista Unified	253,496,107	139,422,859	159,691,130	63.00%
Warner Unified*	3,671,863	2,019,525	2,009,932	54.74%
TOTAL UNIFIED	\$ 2,618,694,055	\$ 1,440,281,730	\$ 1,677,479,439	60.65%
TOTAL K-12	\$ 4,932,792,392	\$ 2,747,384,483	\$ 3,098,032,181	58.47%

Source: 2018-2019 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 X

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2019-2020

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2019-20 Estimated P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union Elementary	1,550	\$ 2,539	\$ 14,000	\$ 813	\$ 839	\$ 1,518	\$ 17,170	\$ 7,347
Percent of total			81.54%	4.74%	4.89%	8.84%		41.52%
Per ADA			\$ 9,031	\$ 525	\$ 541	\$ 979	\$ 11,076	\$ 4,739
Cajon Valley Union Elementary	15,788	24,250	160,244	12,281	11,710	17,161	201,396	83,827
Percent of total			79.57%	6.10%	5.81%	8.52%		42.52%
Per ADA			10,150	778	742	1,087	12,756	5,310
Cardiff Elementary	623	2,409	9,151	105	612	512	10,380	4,743
Percent of total			88.16%	1.01%	5.89%	4.93%		46.72%
Per ADA			14,684	169	981	821	16,655	7,611
Chula Vista Elementary	22,348	40,594	214,215	15,978	18,878	29,999	279,071	132,222
Percent of total			76.76%	5.73%	6.76%	10.75%		44.91%
Per ADA			9,585	715	845	1,342	12,488	5,917
Dehesa Elementary	135	1,342	1,449	349	163	2,555	4,517	1,028
Percent of total			32.08%	7.73%	3.62%	56.57%		17.42%
Per ADA			10,721	2,585	1,209	18,910	33,425	7,610
Del Mar Union Elementary	4,083	12,224	53,164	1,274	3,503	3,583	61,524	30,707
Percent of total			86.41%	2.07%	5.69%	5.82%		50.18%
Per ADA			13,020	312	858	877	15,067	7,520
Encinitas Union Elementary	5,067	15,037	53,715	1,840	3,839	3,917	63,312	30,791
Percent of total			84.84%	2.91%	6.06%	6.19%		47.43%
Per ADA			10,601	363	758	773	12,495	6,077
Escondido Union Elementary	14,298	39,574	153,030	13,003	11,614	12,986	190,633	91,795
Percent of total			80.27%	6.82%	6.09%	6.81%		45.68%
Per ADA			10,703	909	812	908	13,333	6,420
Fallbrook Union Elementary	4,847	4,478	49,537	7,185	3,870	2,702	63,294	28,722
Percent of total			78.26%	11.35%	6.11%	4.27%		43.71%
Per ADA			10,219	1,482	798	557	13,057	5,925
Jamul-Dulzura Union Elementary	517	412	5,453	366	345	491	6,655	2,595
Percent of total			81.94%	5.50%	5.18%	7.38%		37.43%
Per ADA			10,555	708	667	951	12,882	5,023
Julian Union Elementary	268	909	2,791	692	279	599	4,361	1,486
Percent of total			64.01%	15.88%	6.39%	13.73%		33.33%
Per ADA			10,417	2,584	1,040	2,234	16,274	5,545
La Mesa-Spring Valley Elementary	11,314	9,183	111,019	6,291	8,606	8,205	134,122	59,899
Percent of total			82.77%	4.69%	6.42%	6.12%		44.48%
Per ADA			9,812	556	761	725	11,854	5,294
Lakeside Union Elementary	4,877	10,199	44,694	2,591	4,486	4,772	56,543	24,909
Percent of total			79.04%	4.58%	7.93%	8.44%		42.15%
Per ADA			9,165	531	920	979	11,595	5,108
Lemon Grove Elementary	3,355	15,114	35,590	1,994	3,514	3,535	44,633	20,527
Percent of total			79.74%	4.47%	7.87%	7.92%		43.04%
Per ADA			10,608	594	1,047	1,054	13,303	6,118
National Elementary	4,917	9,692	55,278	3,341	3,732	4,562	66,913	29,983
Percent of total			82.61%	4.99%	5.58%	6.82%		43.50%
Per ADA			11,243	679	759	928	13,609	6,098
Rancho Santa Fe Elementary	565	844	9,951	93	639	1,386	12,069	4,952
Percent of total			82.45%	0.77%	5.29%	11.48%		44.54%
Per ADA			17,624	166	1,131	2,454	21,375	8,771
San Pasqual Union Elementary	563	1,074	4,866	232	404	621	6,123	2,838
Percent of total			79.48%	3.78%	6.60%	10.14%		46.43%
Per ADA			8,650	412	718	1,104	10,883	5,045
San Ysidro Elementary	4,286	6,466	47,281	3,201	2,960	3,386	56,829	22,659
Percent of total			83.20%	5.63%	5.21%	5.96%		37.74%
Per ADA			11,031	747	691	790	13,259	5,287
Santee Elementary	6,592	14,149	59,944	2,440	4,349	4,068	70,800	32,658
Percent of total			84.67%	3.45%	6.14%	5.75%		46.84%
Per ADA			9,093	370	660	617	10,740	4,954

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2019-2020

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 2,742	\$ 3,937	\$ 852	\$ 2,027	\$ 200	\$ 589	\$ -	\$ 17,693	\$ (30)	\$ (553)	\$ 1,986
15.49%	22.25%	4.81%	11.46%	1.13%	3.33%	0.00%				
\$ 1,768	\$ 2,540	\$ 549	\$ 1,308	\$ 129	\$ 380	\$ -	\$ 11,413			
35,974	51,728	5,755	17,071	2,490	931	(610)	197,165	(1,513)	2,717	26,967
18.25%	26.24%	2.92%	8.66%	1.26%	0.47%	-0.31%				
2,279	3,276	365	1,081	158	59	(39)	12,488			
1,602	2,384	232	915	0	275	0	10,152	(513)	(285)	2,124
15.78%	23.49%	2.29%	9.02%	0.00%	2.71%	0.00%				
2,570	3,826	373	1,469	0	441	0	16,289			
49,620	74,351	8,459	28,564	510	1,295	(632)	294,390	0	(15,319)	25,276
16.86%	25.26%	2.87%	9.70%	0.17%	0.44%	-0.21%				
2,220	3,327	379	1,278	23	58	(28)	13,173			
622	787	289	3,133	46	0	0	5,905	297	(1,091)	251
10.54%	13.32%	4.89%	53.05%	0.78%	0.00%	0.00%				
4,604	5,820	2,139	23,182	341	0	0	43,696			
8,413	14,653	1,613	5,381	111	316	0	61,194	(330)	0	12,224
13.75%	23.95%	2.64%	8.79%	0.18%	0.52%	0.00%				
2,060	3,589	395	1,318	27	77	0	14,987			
9,579	17,272	1,643	5,560	25	50	0	64,920	(307)	(1,914)	13,122
14.76%	26.60%	2.53%	8.56%	0.04%	0.08%	0.00%				
1,891	3,409	324	1,097	5	10	0	12,813			
28,037	52,902	7,704	20,762	444	5	(706)	200,944	(62)	(10,373)	29,201
13.95%	26.33%	3.83%	10.33%	0.22%	0.00%	-0.35%				
1,961	3,700	539	1,452	31	0	(49)	14,054			
11,137	18,134	3,068	4,771	47	0	(166)	65,712	1,451	(967)	3,510
16.95%	27.60%	4.67%	7.26%	0.07%	0.00%	-0.25%				
2,297	3,741	633	984	10	0	(34)	13,556			
1,337	1,450	287	1,233	0	32	0	6,934	221	(58)	354
19.28%	20.91%	4.13%	17.79%	0.00%	0.46%	0.00%				
2,588	2,806	555	2,387	0	62	0	13,421			
697	995	284	976	21	0	0	4,459	(32)	(129)	780
15.63%	22.32%	6.37%	21.88%	0.47%	0.00%	0.00%				
2,601	3,714	1,060	3,641	78	0	0	16,638			
22,925	36,780	4,455	9,577	476	565	(12)	134,666	(1,039)	(1,584)	7,600
17.02%	27.31%	3.31%	7.11%	0.35%	0.42%	-0.01%				
2,026	3,251	394	846	42	50	(1)	11,902			
8,346	17,672	2,426	5,800	80	0	(134)	59,098	0	(2,554)	7,644
14.12%	29.90%	4.10%	9.81%	0.14%	0.00%	-0.23%				
1,711	3,624	497	1,189	16	0	(27)	12,119			
7,155	11,864	2,448	5,080	799	14	(199)	47,689	(253)	(3,309)	11,805
15.00%	24.88%	5.13%	10.65%	1.68%	0.03%	-0.42%				
2,133	3,536	730	1,514	238	4	(59)	14,214			
10,085	18,069	2,412	7,682	0	1,038	(339)	68,931	0	(2,018)	7,674
14.63%	26.21%	3.50%	11.14%	0.00%	1.51%	-0.49%				
2,051	3,675	491	1,562	0	211	(69)	14,019			
1,855	2,749	608	956	0	0	0	11,119	(505)	445	1,289
16.68%	24.72%	5.46%	8.60%	0.00%	0.00%	0.00%				
3,285	4,868	1,076	1,693	0	0	0	19,693			
933	1,361	338	572	0	70	0	6,114	0	9	1,083
15.26%	22.27%	5.53%	9.36%	0.00%	1.15%	0.00%				
1,659	2,420	601	1,017	0	125	0	10,867			
9,760	13,038	2,835	7,617	2,706	1,574	(143)	60,047	0	(3,218)	3,248
16.25%	21.71%	4.72%	12.69%	4.51%	2.62%	-0.24%				
2,277	3,042	661	1,777	631	367	(33)	14,009			
10,639	16,806	2,818	5,743	235	942	(122)	69,718	(2,281)	(1,199)	12,950
15.26%	24.10%	4.04%	8.24%	0.34%	1.35%	-0.18%				
1,614	2,549	427	871	36	143	(19)	10,576			

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2019-2020

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2019-20 Estimated P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Solana Beach Elementary	2,828	\$ 12,124	\$ 42,522	\$ 699	\$ 2,532	\$ 2,185	\$ 47,938	\$ 22,561
Percent of total			88.70%	1.46%	5.28%	4.56%		45.91%
Per ADA			\$ 15,038	\$ 247	\$ 895	\$ 773	\$ 16,953	\$ 7,979
South Bay Union Elementary	4,802	17,212	54,708	4,095	4,009	12,659	75,470	33,024
Percent of total			72.49%	5.43%	5.31%	16.77%		38.12%
Per ADA			11,392	853	835	2,636	15,715	6,877
Spencer Valley Elementary	39	7,460	1,710	365	184	1,583	3,842	378
Percent of total			44.50%	9.49%	4.80%	41.21%		12.20%
Per ADA			43,837	9,351	4,728	40,590	98,505	9,687
Vallecitos Elementary	192	1,235	2,226	167	160	385	2,937	1,253
Percent of total			75.78%	5.69%	5.44%	13.10%		41.44%
Per ADA			11,592	870	832	2,003	15,296	6,523
Total Elementary	113,854	\$ 248,519	\$ 1,186,540	\$ 79,394	\$ 91,226	\$ 123,371	\$ 1,480,531	\$ 670,906
Percent of total			80.14%	5.36%	6.16%	8.33%		43.89%
Per ADA			\$ 10,422	\$ 697	\$ 801	\$ 1,084	\$ 13,004	\$ 5,893
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,826	13,472	81,858	5,091	6,822	5,666	99,436	39,751
Percent of total			82.32%	5.12%	6.86%	5.70%		39.02%
Per ADA			11,993	746	999	830	14,568	5,824
Fallbrook Union High	1,989	5,654	22,750	2,656	2,088	1,799	29,292	10,984
Percent of total			77.67%	9.07%	7.13%	6.14%		37.23%
Per ADA			11,438	1,335	1,050	904	14,727	5,522
Grossmont Union High	16,269	25,732	175,642	12,057	17,452	23,047	228,198	90,797
Percent of total			76.97%	5.28%	7.65%	10.10%		39.64%
Per ADA			10,796	741	1,073	1,417	14,027	5,581
Julian Union High	100	949	2,142	105	349	190	2,785	913
Percent of total			76.90%	3.76%	12.52%	6.81%		31.75%
Per ADA			21,428	1,049	3,488	1,898	27,864	9,136
San Dieguito Union High	12,636	12,860	120,526	3,829	11,226	7,855	143,437	71,366
Percent of total			84.03%	2.67%	7.83%	5.48%		48.47%
Per ADA			9,538	303	888	622	11,351	5,648
Sweetwater Union High	36,095	(1,429)	395,840	23,120	38,898	25,578	483,436	209,229
Percent of total			81.88%	4.78%	8.05%	5.29%		43.71%
Per ADA			10,967	641	1,078	709	13,393	5,797
Total High School	67,089	\$ 43,766	\$ 798,758	\$ 46,857	\$ 76,833	\$ 64,135	\$ 986,583	\$ 423,040
Percent of total			80.96%	4.75%	7.79%	6.50%		42.76%
Per ADA			\$ 11,906	\$ 698	\$ 1,145	\$ 956	\$ 14,706	\$ 6,306

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2019-2020

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
\$ 6,563	\$ 13,193	\$ 2,084	\$ 4,742	\$ -	\$ -	\$ -	\$ 49,142	\$ (200)	\$ (1,404)	\$ 10,719
13.35%	26.85%	4.24%	9.65%	0.00%	0.00%	0.00%				
\$ 2,321	\$ 4,666	\$ 737	\$ 1,677	\$ -	\$ -	\$ -	\$ 17,379			
12.091	22,249	7,022	8,017	4,288	178	(235)	86,634	726	(10,438)	6,774
13.96%	25.68%	8.11%	9.25%	4.95%	0.21%	-0.27%				
2,518	4,633	1,462	1,669	893	37	(49)	18,040			
235	221	113	2,085	15	50	0	3,097	(4,500)	(3,755)	3,704
7.58%	7.14%	3.64%	67.34%	0.48%	1.61%	0.00%				
6,020	5,672	2,887	53,473	385	1,282	0	79,405			
376	524	94	611	165	0	0	3,022	(75)	(161)	1,075
12.44%	17.34%	3.09%	20.23%	5.46%	0.00%	0.00%				
1,958	2,730	487	3,184	859	0	0	15,742			
\$ 240,722	\$ 393,118	\$ 57,838	\$ 148,876	\$ 12,659	\$ 7,925	\$ (3,298)	\$ 1,528,745	\$ (8,946)	\$ (57,160)	\$ 191,360
15.75%	25.72%	3.78%	9.74%	0.83%	0.52%	-0.22%				
\$ 2,114	\$ 3,453	\$ 508	\$ 1,308	\$ 111	\$ 70	\$ (29)	\$ 13,427			
HIGH SCHOOL DISTRICTS										
16,702	28,208	3,847	11,914	1,680	30	(268)	101,864	1,790	(639)	12,833
16.40%	27.69%	3.78%	11.70%	1.65%	0.03%	-0.26%				
2,447	4,133	564	1,745	246	4	(39)	14,924			
5,204	6,104	1,763	5,354	0	122	(31)	29,501	0	(209)	5,444
17.64%	20.69%	5.98%	18.15%	0.00%	0.41%	-0.11%				
2,616	3,069	887	2,692	0	61	(16)	14,832			
40,855	60,909	7,442	28,470	664	1,056	(1,152)	229,042	353	(491)	25,241
17.84%	26.59%	3.25%	12.43%	0.29%	0.46%	-0.50%				
2,511	3,744	457	1,750	41	65	(71)	14,079			
508	655	247	552	0	0	0	2,875	0	(91)	859
17.68%	22.77%	8.60%	19.20%	0.00%	0.00%	0.00%				
5,087	6,553	2,473	5,523	0	0	0	28,772			
20,869	34,966	3,433	14,462	57	2,246	(157)	147,241	370	(3,435)	9,425
14.17%	23.75%	2.33%	9.82%	0.04%	1.53%	-0.11%				
1,652	2,767	272	1,145	5	178	(12)	11,653			
75,159	131,744	15,771	40,278	25	7,108	(587)	478,727	(104)	4,606	3,177
15.70%	27.52%	3.29%	8.41%	0.01%	1.48%	-0.12%				
2,082	3,650	437	1,116	1	197	(16)	13,263			
\$ 159,298	\$ 262,587	\$ 32,503	\$ 101,030	\$ 2,426	\$ 10,562	\$ (2,195)	\$ 989,251	\$ 2,409	\$ (259)	\$ 43,507
16.10%	26.54%	3.29%	10.21%	0.25%	1.07%	-0.22%				
\$ 2,374	\$ 3,914	\$ 484	\$ 1,506	\$ 36	\$ 157	\$ (33)	\$ 14,745			

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2019-2020

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2019-20 Estimated P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	2,333	\$ 2,445	\$ 21,508	\$ 1,791	\$ 1,523	\$ 1,428	\$ 26,249	\$ 11,167
Percent of total			81.94%	6.82%	5.80%	5.44%		43.15%
Per ADA			\$ 9,220	\$ 768	\$ 653	\$ 612	\$ 11,252	\$ 4,787
Borrego Springs Unified	373	764	5,003	292	274	712	6,281	2,042
Percent of total			79.66%	4.66%	4.35%	11.33%		31.05%
Per ADA			13,410	784	733	1,907	16,834	5,472
Carlsbad Unified	10,946	21,473	101,012	3,679	8,110	6,733	119,535	53,403
Percent of total			84.50%	3.08%	6.78%	5.63%		43.37%
Per ADA			9,228	336	741	615	10,921	4,879
Coronado Unified	2,935	3,393	26,586	3,534	2,827	3,951	36,897	16,393
Percent of total			72.05%	9.58%	7.66%	10.71%		41.55%
Per ADA			9,058	1,204	963	1,346	12,571	5,585
Mountain Empire Unified	1,625	677	17,734	2,145	1,123	2,202	23,204	8,123
Percent of total			76.43%	9.24%	4.84%	9.49%		35.84%
Per ADA			10,914	1,320	691	1,355	14,280	4,999
Oceanside Unified	16,336	29,708	172,091	17,016	14,114	10,911	214,131	90,582
Percent of total			80.37%	7.95%	6.59%	5.10%		40.76%
Per ADA			10,534	1,042	864	668	13,108	5,545
Poway Unified	35,534	56,558	324,780	10,188	46,548	13,272	394,788	171,542
Percent of total			82.27%	2.58%	11.79%	3.36%		42.52%
Per ADA			9,140	287	1,310	373	11,110	4,828
Ramona Unified	5,172	8,834	50,269	2,554	4,627	4,376	61,826	25,241
Percent of total			81.31%	4.13%	7.48%	7.08%		39.81%
Per ADA			9,720	494	895	846	11,955	4,881
San Diego Unified	96,374	107,169	1,041,227	101,441	194,544	31,691	1,368,902	596,018
Percent of total			76.06%	7.41%	14.21%	2.32%		42.37%
Per ADA			10,804	1,053	2,019	329	14,204	6,184
San Marcos Unified	20,212	31,480	189,987	8,293	15,190	11,893	225,363	106,957
Percent of total			84.30%	3.68%	6.74%	5.28%		45.76%
Per ADA			9,400	410	752	588	11,150	5,292
Valley Center-Pauma Unified	3,741	6,819	37,076	3,796	3,255	2,520	46,647	20,201
Percent of total			79.48%	8.14%	6.98%	5.40%		42.83%
Per ADA			9,911	1,015	870	674	12,470	5,400
Vista Unified	19,380	13,770	203,978	14,098	15,709	22,443	256,228	111,229
Percent of total			79.61%	5.50%	6.13%	8.76%		42.38%
Per ADA			10,525	727	811	1,158	13,221	5,739
Warner Unified	187	2,064	2,670	422	252	712	4,056	1,260
Percent of total			65.82%	10.41%	6.22%	17.54%		29.96%
Per ADA			14,277	2,258	1,350	3,805	21,690	6,738
Total Unified	215,148	\$ 285,153	\$ 2,193,922	\$ 169,248	\$ 308,096	\$ 112,841	\$ 2,784,106	\$ 1,214,159
Percent of total			78.80%	6.08%	11.07%	4.05%		42.44%
Per ADA			\$ 10,197	\$ 787	\$ 1,432	\$ 524	\$ 12,940	\$ 5,643
Total K-12	396,091	\$ 577,439	\$ 4,179,220	\$ 295,500	\$ 476,155	\$ 300,346	\$ 5,251,221	\$ 2,308,105
Percent of total			79.59%	5.63%	9.07%	5.72%		42.91%
Per ADA			\$ 10,551	\$ 746	\$ 1,202	\$ 758	\$ 13,258	\$ 5,827

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2019-2020

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 3,419	\$ 6,557	\$ 931	\$ 2,978	\$ -	\$ 827	\$ -	\$ 25,880	\$ (40)	\$ 329	\$ 2,774
13.21%	25.34%	3.60%	11.51%	0.00%	3.20%	0.00%				
\$ 1,466	\$ 2,811	\$ 399	\$ 1,277	\$ -	\$ 355	\$ -	\$ 11,094			
1,473	1,775	389	895	0	0	0	6,574	134	(160)	604
22.40%	27.00%	5.92%	13.62%	0.00%	0.00%	0.00%				
3,947	4,758	1,044	2,400	0	0	0	17,621			
15,872	33,126	4,019	15,346	100	1,279	0	123,145	0	(3,610)	17,864
12.89%	26.90%	3.26%	12.46%	0.08%	1.04%	0.00%				
1,450	3,026	367	1,402	9	117	0	11,250			
5,962	10,330	907	5,888	0	0	(26)	39,454	2,558	1	3,394
15.11%	26.18%	2.30%	14.92%	0.00%	0.00%	-0.07%				
2,031	3,519	309	2,006	0	0	(9)	13,442			
4,347	5,498	1,198	3,181	116	201	(1)	22,663	(374)	167	844
19.18%	24.26%	5.29%	14.04%	0.51%	0.89%	0.00%				
2,675	3,383	737	1,958	71	124	(0)	13,947			
33,015	66,862	8,862	21,636	223	1,385	(337)	222,228	0	(8,097)	21,611
14.86%	30.09%	3.99%	9.74%	0.10%	0.62%	-0.15%				
2,021	4,093	542	1,324	14	85	(21)	13,604			
64,497	115,208	14,551	33,067	1,362	3,656	(456)	403,427	2,279	(6,360)	50,198
15.99%	28.56%	3.61%	8.20%	0.34%	0.91%	-0.11%				
1,815	3,242	409	931	38	103	(13)	11,353			
10,966	15,758	3,284	6,326	213	1,681	(70)	63,398	(250)	(1,822)	7,012
17.30%	24.86%	5.18%	9.98%	0.34%	2.65%	-0.11%				
2,120	3,047	635	1,223	41	325	(14)	12,259			
217,578	462,994	42,715	87,630	687	1,336	(2,248)	1,406,711	6,959	(30,850)	76,318
15.47%	32.91%	3.04%	6.23%	0.05%	0.09%	-0.16%				
2,258	4,804	443	909	7	14	(23)	14,596			
32,554	66,389	7,611	19,490	146	902	(312)	233,739	(150)	(8,526)	22,954
13.93%	28.40%	3.26%	8.34%	0.06%	0.39%	-0.13%				
1,611	3,285	377	964	7	45	(15)	11,564			
7,303	11,589	1,730	6,053	160	127	0	47,164	(147)	(664)	6,155
15.48%	24.57%	3.67%	12.83%	0.34%	0.27%	0.00%				
1,952	3,098	463	1,618	43	34	0	12,608			
42,765	72,585	9,348	23,783	1,332	2,231	(797)	262,476	1,450	(4,798)	8,972
16.29%	27.65%	3.56%	9.06%	0.51%	0.85%	-0.30%				
2,207	3,745	482	1,227	69	115	(41)	13,544			
787	995	264	885	15	0	0	4,206	(76)	(226)	1,838
18.71%	23.66%	6.28%	21.03%	0.36%	0.00%	0.00%				
4,208	5,321	1,413	4,731	80	0	0	22,492			
\$ 440,539	\$ 869,667	\$ 95,809	\$ 227,159	\$ 4,354	\$ 13,626	\$ (4,247)	\$ 2,861,065	\$ 16,938	\$ (60,020)	\$ 225,133
15.40%	30.40%	3.35%	7.94%	0.15%	0.48%	-0.15%				
\$ 2,048	\$ 4,042	\$ 445	\$ 1,056	\$ 20	\$ 63	\$ (20)	\$ 13,298			
\$ 840,558	\$ 1,525,372	\$ 186,150	\$ 477,065	\$ 19,439	\$ 32,112	\$ (9,739)	\$ 5,379,061	\$ 10,401	\$ (117,439)	\$ 460,000
15.63%	28.36%	3.46%	8.87%	0.36%	0.60%	-0.18%				
\$ 2,122	\$ 3,851	\$ 470	\$ 1,204	\$ 49	\$ 81	\$ (25)	\$ 13,580			

Sources: 2019-2020 Adopted Budget Reports, SACS Report (Form 01)

2019-2020 Estimated P-2 ADA, SACS Report (Form A)

TABLE XI

GENERAL LONG-TERM DEBT

2018-2019

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Bonds Payable ¹	Building Loan	Other Post-Employment Benefits	Compensated Absences	Certificates of Participation
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	\$ 13,306,558	\$ -	\$ 4,526,039	\$ 117,374	\$ 2,579,195
Cajon Valley Union Elementary	180,677,756	-	53,580,872	1,461,513	1,246,000
Cardiff Elementary	22,000,000	-	1,289,118	27,708	-
Chula Vista Elementary	120,340,000	-	34,900,267	1,416,424	136,420,000
Dehesa Elementary	4,586,069	-	266,528	49,803	-
Del Mar Union Elementary	13,822,500	-	11,629,356	355,358	-
Encinitas Union Elementary	69,834,968	-	9,093,596	213,756	-
Escondido Union Elementary	138,791,425	-	33,699,128	1,176,354	15,525,000
Fallbrook Union Elementary	25,887,364	-	1,813,833	281,373	-
Jamul-Dulzura Union Elementary	11,753,603	-	-	77,814	-
Julian Union Elementary	-	-	942,566	111,356	-
La Mesa-Spring Valley Elementary	33,562,042	-	37,284,432	1,009,757	11,481,018
Lakeside Union Elementary	63,919,283	-	14,196,360	331,266	-
Lemon Grove Elementary	42,612,177	-	8,014,833	218,388	-
National Elementary	25,410,000	-	15,413,028	806,815	-
Rancho Santa Fe Elementary	37,556,226	-	1,686,439	84,677	-
San Pasqual Union Elementary	662,762	-	-	27,593	-
San Ysidro Elementary	164,015,301	-	14,463,634	372,720	51,693,178
Santee Elementary	62,747,316	-	11,437,047	332,772	25,715,387
Solana Beach Elementary	53,838,783	-	8,516,468	425,220	-
South Bay Union Elementary	53,326,201	-	20,016,477	355,854	-
Spencer Valley Elementary	-	-	45,907	25,110	-
Vallecitos Elementary	-	-	-	-	-
TOTAL ELEMENTARY	\$ 1,138,650,334	\$ -	\$282,815,929	\$ 9,279,005	\$244,659,778
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ 156,147,213	\$ -	\$ 21,629,036	\$ 697,878	\$ 54,570,563
Fallbrook Union High	12,360,000	-	4,564,146	140,311	-
Grossmont Union High	698,739,214	-	59,647,257	2,172,548	-
Julian Union High	3,650,114	-	201,105	-	-
San Dieguito Union High	348,570,227	583,909	32,638,808	1,781,947	-
Sweetwater Union High	382,674,740	-	148,724,557	9,270,134	2,205,000
TOTAL HIGH SCHOOL	\$ 1,602,141,508	\$ 583,909	\$267,404,909	\$ 14,062,818	\$ 56,775,563
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 18,358,793	\$ -	\$ 5,585,851	\$ 33,368	\$ 7,218,145
Borrego Springs Unified	-	-	908,804	13,673	-
Carlsbad Unified	311,760,006	-	36,291,639	354,077	43,907,159
Coronado Unified	7,135,140	-	1,344,016	91,157	6,501,884
Mountain Empire Unified	7,366,495	-	3,874,201	114,685	-
Oceanside Unified	308,917,553	-	18,093,900	1,415,758	-
Poway Unified	507,269,337	-	83,774,766	4,498,910	483,625,303
Ramona Unified	718,130	-	-	745,676	22,920,028
San Diego Unified	4,203,659,306	-	128,102,556	34,507,093	-
San Marcos Unified	341,772,629	-	96,994,104	1,384,852	-
Valley Center-Pauma Unified	-	-	10,492,263	132,879	-
Vista Unified	164,432,171	-	37,153,923	2,214,247	1,895,000
Warner Unified	-	-	301,150	10,120	-
TOTAL UNIFIED	\$ 5,871,389,560	\$ -	\$422,917,173	\$ 45,516,495	\$566,067,519
TOTAL K-12	\$ 8,612,181,402	\$ 583,909	\$973,138,010	\$ 68,858,317	\$867,502,860

Source: 2018-2019 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

1 Includes General Obligation Bonds.

2 Present Value of net minimum lease payments as of June 30, 2019

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

TABLE XI (Continued)
GENERAL LONG-TERM DEBT
2018-2019

	(6)	(7)	(8)	(9)	(10)
DISTRICTS	Capital Leases ²	Lease Revenue Bonds Payable	Net Pension Liability	Other Long-Term Debt ³	Total General Long-Term Debt
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	\$ 285,669	\$ -	\$ 17,302,269	\$ 221,150	\$ 38,338,254
Cajon Valley Union Elementary	24,197,458	-	187,827,595	13,940,082	462,931,276
Cardiff Elementary	-	-	9,049,260	-	32,366,086
Chula Vista Elementary	351,570	-	361,632,495	16,550,643	671,611,399
Dehesa Elementary	-	-	2,299,614	425,295	7,627,309
Del Mar Union Elementary	811,605	3,287,686	65,738,333	-	95,644,837
Encinitas Union Elementary	-	-	-	-	79,142,320
Escondido Union Elementary	5,350,171	-	205,672,946	7,455,447	407,670,471
Fallbrook Union Elementary	-	-	59,475,719	-	87,458,289
Jamul-Dulzura Union Elementary	-	-	8,366,967	-	20,198,384
Julian Union Elementary	-	-	-	-	1,053,922
La Mesa-Spring Valley Elementary	1,135,915	-	141,828,383	-	226,301,547
Lakeside Union Elementary	-	-	55,918,459	532,474	134,897,842
Lemon Grove Elementary	-	-	39,957,003	-	90,802,401
National Elementary	1,297,130	-	60,942,483	1,242,209	105,111,665
Rancho Santa Fe Elementary	-	-	13,046,461	-	52,373,803
San Pasqual Union Elementary	-	-	-	-	690,355
San Ysidro Elementary	1,644,865	-	57,564,457	760,890	290,515,045
Santee Elementary	407,634	-	-	5,000,000	105,640,156
Solana Beach Elementary	-	-	50,267,695	104,521	113,152,687
South Bay Union Elementary	588,845	-	87,409,253	-	161,696,630
Spencer Valley Elementary	-	-	1,159,324	-	1,230,341
Vallecitos Elementary	-	-	64,406	-	64,406
TOTAL ELEMENTARY	\$ 36,070,862	\$ 3,287,686	\$1,425,523,122	\$ 46,232,710	\$ 3,186,519,426
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ -	\$ -	\$ 96,350,407	\$ 3,381,371	\$ 332,776,468
Fallbrook Union High	-	-	-	-	17,064,457
Grossmont Union High	2,170,262	-	264,378,053	-	1,027,107,334
Julian Union High	-	-	2,136,263	-	5,987,482
San Dieguito Union High	731,914	12,538,699	156,953,547	173,537,423	727,336,474
Sweetwater Union High	7,568,411	-	26,058,866	115,750,000	692,251,707
TOTAL HIGH SCHOOL	\$ 10,470,587	\$ 12,538,699	\$ 545,877,136	\$ 292,668,794	\$ 2,802,523,922
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ -	\$ -	\$ 25,136,901	\$ 2,183,159	\$ 58,516,217
Borrego Springs Unified	-	-	5,088,016	-	6,010,493
Carlsbad Unified	3,775,000	-	111,815,993	1,430,000	509,333,874
Coronado Unified	-	-	25,720,876	2,731,154	43,524,228
Mountain Empire Unified	177,711	-	19,260,385	1,117,997	31,911,474
Oceanside Unified	-	-	226,742,471	-	555,169,682
Poway Unified	5,006,612	56,110,000	377,487,893	6,171,568	1,523,944,389
Ramona Unified	12,365,867	-	56,417,544	-	93,167,245
San Diego Unified	-	-	1,438,498,000	47,764,675	5,852,531,630
San Marcos Unified	2,258,591	84,225,589	222,990,130	92,931,554	842,557,449
Valley Center-Pauma Unified	3,206,429	-	49,514,287	-	63,345,858
Vista Unified	410,628	-	225,560,571	5,377,090	437,043,630
Warner Unified	-	-	2,531,872	-	2,843,142
TOTAL UNIFIED	\$ 27,200,838	\$ 140,335,589	\$2,786,764,939	\$ 159,707,197	\$ 10,019,899,311
TOTAL K-12	\$ 73,742,287	\$ 156,161,974	\$4,758,165,197	\$ 498,608,702	\$ 16,008,942,658

TABLE XII

BOND INTEREST AND REDEMPTION FUND

AND STATE SCHOOL BUILDING AID FUND SUMMARY

2018-2019

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	460351	\$ 2,092	\$ -	\$ 328	\$ 1,764	0.03889	0.03866
	460352	3,114	-	247	2,867	0.02766	0.02757
	Totals	5,206	-	575	4,631		
Cajon Valley Union Elementary	461355	2,455	-	1,200	1,255	0.00000	0.00735
	461356	19,570	-	950	18,620	0.00901	0.00949
	461357	10,912	-	933	9,979	0.00809	0.00803
	461358	11,595	-	510	11,085	0.00466	0.00481
	461359	19,155	-	23	19,132	0.00343	0.00348
	461360	27,215	-	1,235	25,980	0.00736	0.01461
	461362	21,885	-	745	21,140	0.00907	0.00965
	461363	19,500	-	500	19,000	0.00360	0.00858
	461364	17,880	-	-	17,880	0.00473	0.00260
	461365	23,325	-	145	23,180	0.01409	0.00652
	461366	6,000	-	-	6,000	0.01234	0.01249
	461367	-	17,505	-	17,505	0.00839	0.00000
	Totals	179,492	17,505	6,241	190,756		
Cardiff Elementary	461550	2,889	-	-	2,889	0.03737	0.03028
	461551	1,000	-	1,000	-	0.00000	0.00000
	461552	14,000	-	-	14,000	0.02163	0.02130
	Totals	17,889	-	1,000	16,889		
Chula Vista Elementary	461769	9,945	-	870	9,075	0.00292	0.00317
	461770	14,580	-	1,010	13,570	0.00418	0.00446
	461771	25,840	-	845	24,995	0.00774	0.01202
	461772	24,225	-	2,375	21,850	0.00864	0.00923
	461773	12,740	-	1,360	11,380	0.00333	0.00272
	461774	45,000	-	-	45,000	0.01236	0.00434
	Totals	132,330	-	6,460	125,870		
Dehesa Elementary	462050	2,420	-	-	2,420	0.03239	0.03544
	462051	2,171	-	5	2,166	0.02570	0.03007
	Totals	4,591	-	5	4,586		
Encinitas Union Elementary	462652	5,765	-	1,226	4,539	0.01857	0.01943
	462653	12,999	-	-	12,999	0.00000	0.00000
	462654	9,998	-	-	9,998	0.00000	0.00000
	462655	13,999	-	-	13,999	0.00000	0.00000
	462656	7,200	-	-	7,200	0.00000	0.00000
	Totals	49,961	-	1,226	48,735		
Escondido Union Elementary	462759	1,275	-	-	1,275	0.00000	0.00000
	462760	2,120	-	2,120	-	0.00000	0.00000
	462761	59,405	-	2,170	57,235	0.01100	0.02483
	462762	28,215	-	355	27,860	0.01462	0.01601
	462763	-	55,000	-	55,000	0.01080	0.00000
	Totals	91,015	55,000	4,645	141,370		
Fallbrook Union Elementary	463050	600	-	-	600	0.00000	0.00000
	463051	1,519	-	-	1,519	0.00000	0.00000
	463052	663	-	-	663	0.00003	0.00000
	463054	1,312	-	-	1,312	0.00025	0.00021
	463055	9,125	-	1,320	7,805	0.02669	0.02696
	463056	8,415	-	195	8,220	0.00703	0.00712
	Totals	21,634	-	1,515	20,119		

Jamul-Dulzura Union Elementary	464154	479	-	135	344	0.03800	0.03902
	464155	1,254	-	51	1,203	0.02200	0.01294
	464156	2,001	-	-	2,001	0.00000	0.00065
	464157	2,645	-	-	2,645	0.00699	0.00746
	Totals	6,379	-	186	6,193		
La Mesa-Spring Valley Elementary	464950	735	-	-	735	0.00000	0.00000
	464951	12,430	-	-	12,430	0.00000	0.00000
	464952	4,425	-	930	3,495	0.00667	0.00674
	464953	9,525	-	2,135	7,390	0.01527	0.01573
	Totals	27,115	-	3,065	24,050		
Lakeside Union Elementary	464850	3,338	-	420	2,918	0.01479	0.01057
	464851	10,690	-	-	10,690	0.00000	0.00000
	464852	2,015	-	984	1,031	0.00000	0.02644
	464853	6,120	-	100	6,020	0.00613	0.00830
	464854	17,815	-	360	17,455	0.01563	0.01943
	Totals	39,978	-	1,864	38,114		
Lemon Grove Elementary	465150	1,581	-	274	1,307	0.02000	0.02029
	465151	1,206	-	103	1,103	0.00947	0.00965
	465152	1,764	-	74	1,690	0.00709	0.00749
	465153	4,490	-	65	4,425	0.00810	0.00763
	465154	7,999	-	-	7,999	0.00006	0.00000
	465155	4,290	-	170	4,120	0.01430	0.01547
	465156	4,950	-	140	4,810	0.00565	0.00569
	465157	685	-	335	350	0.00000	0.01205
	465158	1,000	-	76	924	0.01407	0.00639
	465159	3,000	-	-	3,000	0.00305	0.00000
	Totals	30,965	-	1,237	29,728		
National	466050	17,950	-	295	17,655	0.01449	0.02629
	466051	8,100	-	-	8,100	0.01022	0.00000
	Totals	26,050	-	295	25,755		
Rancho Santa Fe Elementary	467653	101	-	-	101	0.00000	0.00000
	467655	1,014	-	5	1,009	0.00030	0.00035
	467656	1,126	-	551	575	0.00000	0.01374
	467657	32,885	-	285	32,600	0.03801	0.02544
	Totals	35,126	-	841	34,285		
San Pasqual Union Elementary	Totals	293	-	49	244	0.01893	0.01998
San Ysidro Elementary	468854	16,385	-	963	15,422	0.03204	0.03293
	468855	15,118	-	980	14,138	0.00000	0.00000
	468856	581	-	-	581	0.00000	0.00000
	468857	28,991	-	-	28,991	0.00000	0.00000
	468858	21,435	-	1,805	19,630	0.03857	0.04034
	468859	45,358	-	-	45,358	0.02718	0.02939
	Totals	127,868	-	3,748	124,120		
Santee Elementary	468750	325	-	325	-	0.00000	0.00000
	468751	11,463	-	11,307	156	0.00242	0.00142
	468753	3,710	-	-	3,710	0.00001	0.00000
	468754	2,484	-	126	2,358	0.00275	0.00256
	468755	1,552	-	-	1,552	0.00000	0.00000
	468756	26,300	-	465	25,835	0.02111	0.02390
	468757	9,025	-	86	8,939	0.00127	0.00009
	468758	-	10,750	265	10,485	0.00717	0.00908
	Totals	54,859	10,750	12,574	53,035		
South Bay Union Elementary	469052	1,781	-	308	1,473	0.01691	0.01873
	469053	1,100	-	300	800	0.00895	0.00498
	469054	15,405	-	500	14,905	0.02099	0.02334
	469055	15,205	-	50	15,155	0.01061	0.01244
	469056	6,000	-	-	6,000	0.00683	0.00000
	469057	8,995	-	-	8,995	0.00166	0.00351
	Totals	48,486	-	1,158	47,328		
TOTAL ELEMENTARY		\$ 949,237	\$ 83,255	\$ 46,684	\$ 985,808		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2018-2019

(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
HIGH SCHOOL DISTRICTS							
Escondido Union High	472756	\$ 9,050	\$ -	\$ 2,379	\$ 6,671	0.03325	0.03183
	472757	34,217	-	-	34,217	0.00003	0.00000
	472758	26,996	-	-	26,996	0.00000	0.00000
	472759	20,000	-	-	20,000	0.00000	0.00000
	Totals	90,263	-	2,379	87,884		
Fallbrook Union High	473054	3,245	-	1,092	2,153	0.02750	0.02754
	473055	-	9,000	-	9,000	0.00000	0.00000
	Totals	3,245	9,000	1,092	11,153		
Grossmont Union High	473150	14,521	-	-	14,521	0.00000	0.00000
	473151	41,454	-	-	41,454	0.00000	0.00000
	473152	33,725	-	1,855	31,870	0.00477	0.00461
	473153	1,335	-	245	1,090	0.00137	0.00100
	473155	15,000	-	15,000	-	0.00000	0.00154
	473156	24,990	-	-	24,990	0.00416	0.00423
	473157	10,260	-	-	10,260	0.00636	0.00771
	473158	2,805	-	2,805	-	0.00000	0.00000
	473159	53,625	-	5,405	48,220	0.01530	0.01475
	473160	38,205	-	-	38,205	0.00356	0.00373
	473161	67,948	-	119	67,829	0.00081	0.00057
	473162	49,620	-	100	49,520	0.00379	0.00410
	473163	50,790	-	330	50,460	0.00392	0.00453
	473164	89,305	-	-	89,305	0.00580	0.00602
	473165	18,310	-	2,060	16,250	0.00233	0.00272
	473166	43,000	-	1,710	41,290	0.00456	0.01062
	473167	-	285	-	285	0.00000	0.00000
	473168	-	9,715	-	9,715	0.00093	0.00000
	473169	-	15,450	-	15,450	0.00102	0.00000
	Totals	554,893	25,450	29,629	550,714		
Julian Union High	474050	317	-	82	235	0.03190	0.03212
	474051	2,099	-	-	2,099	0.00018	0.00000
	Totals	2,416	-	82	2,334		
San Dieguito Union High	475554	144,220	-	-	144,220	0.01040	0.01067
	475556	110,030	-	3,500	106,530	0.00557	0.00948
	475557	795	-	795	-	0.00000	0.00000
	475558	61,205	-	-	61,205	0.00286	0.00214
	475559	-	3,100	-	3,100	0.00331	0.00000
	475560	-	21,900	-	21,900	0.00084	0.00000
	Totals	316,250	25,000	4,295	336,955		
Sweetwater Union High	475950	16,320	-	1,590	14,730	0.00364	0.00388
	475952	27,665	-	2,815	24,850	0.01199	0.01207
	475953	2,355	-	1,180	1,175	0.00000	0.00197
	475954	79,890	-	1,400	78,490	0.01000	0.01039
	475955	168,710	-	-	168,710	0.01450	0.01661
	475956	97,000	-	-	97,000	0.01113	0.00664
	475957	-	28,000	-	28,000	0.00157	0.00000
	Totals	391,940	28,000	6,985	412,955		
TOTAL HIGH SCHOOL		\$ 1,359,007	\$ 87,450	\$ 44,462	\$ 1,401,995		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2018-2019

(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
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	480952	\$ 500	\$ -	\$ -	\$ 500	0.00000	0.00000
	480953	2,496	-	178	2,318	0.00753	0.00784
	480954	4,503	-	1,885	2,618	0.00000	0.00394
	480955	6,535	-	230	6,305	0.01340	0.01345
	480956	-	1,917	-	1,917	0.00395	0.00000
	Totals	14,034	1,917	2,293	13,658		
Carlsbad Unified	481252	5,698	-	1,036	4,662	0.01044	0.01130
	481253	1,180	-	1,180	-	0.00000	0.00000
	481254	35,528	-	32,114	3,414	0.02714	0.02306
	481255	47,118	-	10,775	36,343	0.00205	0.00346
	481256	25,000	-	-	25,000	0.00410	0.00774
	481257	16,020	-	80	15,940	0.00698	0.00869
	481258	38,005	-	-	38,005	0.00658	0.00687
	481259	-	49,990	-	49,990	0.00000	0.00000
	481260	-	10,100	-	10,100	0.00202	0.00000
	Totals	168,549	60,090	45,185	183,454		
Coronado Unified	Totals	9,210	-	690	8,520	0.00944	0.00977
Mt. Empire Unified	Totals	1,710	-	195	1,515	0.01444	0.01887
Oceanside Unified	481856	49,216	-	391	48,825	0.02826	0.04415
	481857	8,655	-	1,415	7,240	0.00649	0.00513
	481858	11,060	-	-	11,060	0.00450	0.00479
	481859	23,051	-	-	23,051	0.00000	0.00000
	481860	11,505	-	-	11,505	0.00000	0.00000
	481861	22,495	-	1,450	21,045	0.01214	0.01300
	481862	32,385	-	200	32,185	0.02847	0.01308
	481863	41,455	-	475	40,980	0.00957	0.01013
	481864	35,000	-	3,390	31,610	0.00657	0.00572
	Totals	234,822	-	7,321	227,501		
Poway Unified	482056	3,081	-	-	3,081	0.00000	0.00000
	482058	73,999	-	2,249	71,750	0.02045	0.01715
	482059	42,675	-	2,335	40,340	0.01595	0.01224
	482053	105,000	-	-	105,000	0.00000	0.00000
	482060	99,345	-	2,780	96,565	0.02664	0.02595
	Totals	324,100	-	7,364	316,736		

San Diego Unified	482851	41,553	-	6,648	34,905	0.00663	0.00889
	482852	26,290	-	17,485	8,805	0.00000	0.00478
	482853	123,995	-	-	123,995	0.00694	0.00322
	482854	126,310	-	7,895	118,415	0.00720	0.00740
	482855	117,985	-	-	117,985	0.00291	0.00321
	482862	53,625	-	-	53,625	0.00130	0.00139
	482863	55,055	-	-	55,055	0.00119	0.00168
	482864	52,106	-	848	51,258	0.00438	0.00062
	482865	38,840	-	-	38,840	0.00233	0.00217
	482866	112,548	-	-	112,548	0.00001	0.00000
	482867	36,130	-	-	36,130	0.00000	0.00000
	482869	65,434	-	-	65,434	0.00000	0.00000
	482870	56,870	-	-	56,870	0.00001	0.00000
	482868	149,999	-	-	149,999	0.00940	0.00824
	482876	407,000	-	905	406,095	0.00000	0.04972
	482878	50,001	-	-	50,001	0.00001	0.00000
	482879	190,300	-	23,820	166,480	0.01105	0.01724
	482880	167,970	-	-	167,970	0.00360	0.00402
	482881	30,860	-	1,240	29,620	0.00061	0.00065
	482883	78,955	-	78,955	-	0.00000	0.00000
	482884	370,645	-	-	370,645	0.00687	0.00809
	482885	100,000	-	-	100,000	0.00000	0.00219
	482886	88,952	-	4,554	84,398	0.00000	0.00000
	482887	145,915	-	-	145,915	0.00000	0.00000
	482888	126,135	-	-	126,135	0.00276	0.00269
	482890	39,395	-	-	39,395	0.00048	0.00050
	482891	-	220,000	43,735	176,265	0.05313	0.00000
	482892	-	441,000	-	441,000	0.00000	0.00000
	482893	-	59,000	-	59,000	0.00000	0.00000
	482894	-	23,460	-	23,460	0.00588	0.00000
	482895	-	76,539	-	76,539	0.00001	0.00000
	Totals	2,852,868	819,999	186,085	3,486,782		
San Marcos Unified	482959	2,819	-	726	2,093	0.01223	0.01277
	482960	138,769	-	112,734	26,035	0.00761	0.03999
	482961	64,885	-	71	64,814	0.00189	0.00154
	482962	71,808	-	-	71,808	0.01305	0.01269
	482964	-	109,915	-	109,915	0.01325	0.00000
	482965	-	5,255	-	5,255	0.01842	0.00000
	Totals	278,281	115,170	113,531	279,920		
Valley Center-Pauma Unified	Totals	152	-	152	-	0.00000	0.00000
Vista Unified	483856	3,416	-	-	3,416	0.00000	0.00000
	483857	1,144	-	-	1,144	0.00000	0.00000
	483859	995	-	995	-	0.00000	0.00000
	483860	53,035	-	755	52,280	0.01629	0.01702
	483861	37,640	-	3,735	33,905	0.03530	0.03621
	Totals	96,230	-	5,485	90,745		
TOTAL UNIFIED		\$ 3,979,956	\$ 997,176	\$ 368,301	\$ 4,608,831		
TOTAL K-12		\$ 6,288,200	\$ 1,167,881	\$ 459,447	\$ 6,996,634		

Sources: 2018-2019 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, 2019

TABLE XIII ASSESSED VALUATION 2018-2019

(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	SECURED			Total Secured Gross AV (less HOE)	UNSECURED		Total Secured & Unsecured Gross AV
	LOCAL		STATE		LOCAL	STATE	
	HOE ¹	Gross AV	Gross AV		HOE ¹	Gross AV	
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	\$ 26,355	\$ 2,686,250	\$ -	\$ 2,686,250	\$ -	\$ 32,710	\$ 2,718,960
Cajon Valley Union Elementary	151,666	16,724,546	9	16,724,555	-	473,116	17,197,671
Cardiff Elementary	17,013	3,119,850	-	3,119,850	-	20,156	3,140,006
Chula Vista Elementary	278,936	32,321,150	85	32,321,235	353	532,771	32,854,006
Dehesa Elementary	3,550	352,498	-	352,498	-	532	353,029
Del Mar Union Elementary	67,487	18,773,261	-	18,773,261	-	186,209	18,959,471
Encinitas Union Elementary	112,559	19,287,800	-	19,287,800	-	187,563	19,475,363
Escondido Union Elementary	162,314	18,534,950	252,543	18,787,492	-	471,516	19,259,008
Fallbrook Union Elementary	50,443	5,597,968	-	5,597,968	-	47,648	5,645,616
Jamul-Dulzura Union Elementary	12,720	1,324,364	27	1,324,390	-	11,179	1,335,569
Julian Union Elementary	5,221	763,543	-	763,543	-	3,565	767,109
La Mesa-Spring Valley Elementary	151,725	14,076,434	1	14,076,435	-	198,138	14,274,573
Lakeside Union Elementary	50,165	3,834,807	-	3,834,807	-	143,356	3,978,163
Lemon Grove Elementary	34,741	2,939,472	311	2,939,783	-	73,780	3,013,563
National Elementary	28,416	3,617,490	4,429	3,621,919	147	222,291	3,844,210
Rancho Santa Fe Elementary	8,863	6,569,016	-	6,569,016	-	21,250	6,590,266
San Pasqual Union Elementary	4,910	657,776	92	657,867	-	4,986	662,854
San Ysidro Elementary	19,659	4,859,598	582,901	5,442,499	-	351,728	5,794,228
Santee Elementary	77,226	6,586,134	-	6,586,134	-	185,530	6,771,664
Solana Beach Elementary	62,644	17,743,463	-	17,743,463	-	132,041	17,875,504
South Bay Union Elementary	51,265	4,802,142	138	4,802,280	-	66,097	4,868,376
Spencer Valley Elementary	742	88,906	-	88,906	-	353	89,259
Vallecitos Elementary	2,877	339,722	-	339,722	-	7,082	346,804
TOTAL ELEMENTARY	\$ 1,381,497	\$ 185,601,141	\$ 840,535	\$ 186,441,676	\$ 500	\$ 3,373,596	\$ 189,815,272
HIGH SCHOOL DISTRICTS							
Escondido Union High	\$ 167,224	\$ 19,192,725	\$ 252,634	\$ 19,445,359	\$ -	\$ 476,502	\$ 19,921,862
Fallbrook Union High	53,320	5,937,690	-	5,937,690	-	54,730	5,992,420
Grossmont Union High	508,149	48,524,505	347	48,524,852	-	1,118,341	49,643,192
Julian Union High	5,963	852,450	-	852,450	-	3,918	856,368
San Dieguito Union High	268,566	65,493,391	-	65,493,391	-	547,219	66,040,610
Sweetwater Union High	378,276	45,600,380	587,554	46,187,934	500	1,172,887	47,360,820
TOTAL HIGH SCHOOL	\$ 1,381,497	\$ 185,601,141	\$ 840,535	\$ 186,441,676	\$ 500	\$ 3,373,596	\$ 189,815,272
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	\$ 25,830	\$ 3,688,742	\$ 54,900	\$ 3,743,642	\$ -	\$ 22,327	\$ 3,765,969
Borrego Springs Unified	4,040	586,230	-	586,230	-	11,205	597,436
Carlsbad Unified	104,905	22,463,459	438,347	22,901,806	-	946,249	23,848,055
Coronado Unified	19,949	8,988,873	-	8,988,873	244	138,691	9,127,564
Mountain Empire Unified	13,319	1,149,146	1,371	1,150,517	-	329,190	1,479,707
Oceanside Unified	118,492	16,090,730	-	16,090,730	98	443,167	16,533,898
Poway Unified	299,794	43,394,061	802	43,394,863	-	1,427,980	44,822,843
Ramona Unified	48,131	4,664,937	-	4,664,937	-	61,136	4,726,073
San Diego Unified	1,009,740	180,699,525	7,510	180,707,035	1,398	7,841,827	188,548,862
San Marcos Unified	142,789	19,932,128	-	19,932,128	-	631,607	20,563,735
Valley Center-Pauma Unified	32,451	4,030,496	295	4,030,791	-	31,319	4,062,110
Vista Unified	171,114	17,492,639	29	17,492,668	-	371,176	17,863,844
Warner Unified	3,160	266,715	-	266,715	-	5,226	271,941
TOTAL UNIFIED	\$ 1,967,883	\$ 319,758,941	\$ 448,353	\$ 320,207,293	\$ 1,739	\$ 12,238,774	\$ 332,446,068
TOTAL K-12	\$ 4,730,877	\$ 690,961,222	\$ 2,129,423	\$ 693,090,645	\$ 2,740	\$ 18,985,967	\$ 712,076,611

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2018-2019.

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

TABLE XIV

ASSESSED VALUATION ADJUSTMENT DUE TO COMMUNITY REDEVELOPMENT AGENCIES

2018-2019

(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	1,829,793	215,223	2,045,016
Cardiff Elementary	-	-	-
Chula Vista Elementary	1,530,914	128,673	1,659,587
Dehesa Elementary	-	-	-
Del Mar Union Elementary	-	-	-
Encinitas Union Elementary	-	-	-
Escondido Union Elementary	3,060,352	208,443	3,268,795
Fallbrook Union Elementary	-	-	-
Jamul-Dulzura Union Elementary	-	-	-
Julian Union Elementary	-	-	-
La Mesa-Spring Valley Elementary	447,910	20,232	468,142
Lakeside Union Elementary	136,442	77,563	214,005
Lemon Grove Elementary	503,697	48,732	552,429
National Elementary	1,897,933	136,192	2,034,125
Rancho Santa Fe Elementary	-	-	-
San Pasqual Union Elementary	-	-	-
San Ysidro Elementary	591,982	32,259	624,241
Santee Elementary	1,372,654	119,981	1,492,635
Solana Beach Elementary	147,886	56	147,942
South Bay Union Elementary	1,424,858	14,690	1,439,548
Spencer Valley Elementary	-	-	-
Vallecitos Elementary	-	-	-
TOTAL ELEMENTARY	\$ 12,944,421	\$ 1,002,044	\$ 13,946,465
HIGH SCHOOL DISTRICTS			
Escondido Union High	\$ 3,060,352	\$ 208,443	\$ 3,268,795
Fallbrook Union High	-	-	-
Grossmont Union High	4,290,497	481,733	4,772,230
Julian Union High	-	-	-
San Dieguito Union High	147,886	56,052	203,938
Sweetwater Union High	5,445,690	311,816	5,757,506
TOTAL HIGH SCHOOL	\$ 12,944,425	\$ 1,058,044	\$ 14,002,469
UNIFIED SCHOOL DISTRICTS			
Bonsall Union Elementary	\$ -	\$ -	\$ -
Borrego Springs Unified	-	-	-
Carlsbad Unified	1,398,284	22,859	1,421,143
Coronado Unified	2,605,810	31,624	2,637,434
Mountain Empire Unified	-	-	-
Oceanside Unified	1,458,697	10,231	1,468,928
Poway Unified	4,623,418	344,799	4,968,217
Ramona Unified	-	-	-
San Diego Unified	24,842,105	650,834	25,492,939
San Marcos Unified	9,204,807	473,286	9,678,093
Valley Center-Pauma Unified	-	-	-
Vista Unified	1,434,593	83,090	1,517,683
Warner Unified	-	-	-
TOTAL UNIFIED	45,567,714	1,616,723	47,184,437
TOTAL K-12	\$ 71,456,560	\$ 3,676,811	\$ 75,133,371

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2018-2019.

TABLE XV

ASSESSED VALUATION, PERCENTAGE CHANGE

2009-2018

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
DISTRICTS	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	AVG
ELEMENTARY SCHOOL DISTRICTS											
Alpine Union Elementary	(3.89)	(2.24)	(0.81)	(2.14)	1.58	5.25	3.80	4.03	4.19	5.13	1.49
Bonsall Union Elementary	(6.83)	1.57	(0.47)	(1.07)	2.13						(0.93)
Cajon Valley Union Elementary	(5.25)	(1.95)	0.52	0.88	2.63	4.23	5.14	4.97	6.16	5.39	2.27
Cardiff Elementary	1.23	0.15	1.24	5.26	3.80	5.02	7.67	6.40	6.73	6.04	4.36
Chula Vista Elementary	(10.67)	(3.62)	(0.15)	(0.70)	3.32	6.59	5.89	5.34	6.03	5.40	1.74
Dehesa Elementary	(3.83)	(1.61)	(1.83)	(2.01)	(1.95)	(14.68)	5.58	3.03	4.76	5.15	(0.74)
Del Mar Union Elementary	3.11	(0.96)	1.44	(1.40)	5.69	5.26	6.63	7.60	6.98	6.97	4.13
Encinitas Union Elementary	(0.20)	(0.19)	1.91	1.14	3.61	7.12	6.37	5.13	5.68	5.99	3.66
Escondido Union Elementary	(7.11)	(1.89)	0.86	0.26	2.41	5.31	4.84	5.64	7.09	6.00	2.34
Fallbrook Union Elementary	1.10	(2.37)	(0.72)	(10.46)	1.03	5.55	4.76	2.34	5.12	6.18	1.25
Jamul-Dulzura Union Elementary	(4.42)	(2.26)	(0.58)	(0.44)	1.63	2.26	5.76	3.08	4.12	4.89	1.41
Julian Union Elementary	(1.75)	(1.96)	0.23	(0.99)	1.92	2.49	2.91	3.00	3.43	4.65	1.39
La Mesa-Spring Valley Elementary	(5.55)	(1.34)	0.67	0.54	3.21	5.43	6.16	5.99	5.92	6.26	2.73
Lakeside Union Elementary	(4.85)	(1.80)	0.02	(0.64)	3.12	4.92	6.53	5.07	6.13	5.79	2.43
Lemon Grove Elementary	(7.98)	(0.04)	1.57	(1.61)	3.04	4.79	5.61	5.32	7.16	6.72	2.46
National Elementary	(4.10)	(1.46)	0.04	3.95	4.34	2.63	2.42	3.73	9.01	5.35	2.59
Rancho Santa Fe Elementary	0.89	(3.75)	(2.12)	(1.77)	1.35	3.66	4.03	3.05	3.39	4.10	1.28
San Pasqual Union Elementary	(4.30)	0.62	2.81	2.10	1.87	3.33	4.48	5.65	5.55	4.57	2.67
San Ysidro Elementary	(0.61)	0.14	(1.72)	(5.73)	(0.13)	3.48	2.91	8.77	8.96	3.89	2.00
Santee Elementary	(3.97)	(0.60)	0.50	0.24	2.80	5.63	4.56	4.30	7.97	6.62	2.80
Solana Beach Elementary	1.11	(1.39)	0.43	0.47	3.02	5.68	4.94	4.22	5.62	6.16	3.03
South Bay Union Elementary	(7.68)	(2.44)	(0.78)	2.56	2.80	3.96	7.70	8.70	5.34	10.14	3.03
Spencer Valley Elementary	(4.34)	0.89	2.74	0.28	0.83	(0.25)	5.48	3.65	3.56	4.72	1.76
Vallecitos Elementary	(3.80)	(2.33)	(1.56)	(0.22)	0.08	4.18	4.16	3.72	5.04	3.63	1.29
HIGH SCHOOL DISTRICTS											
Escondido Union High	(7.02)	(1.80)	0.93	0.32	2.39	5.24	4.82	5.64	7.03	5.95	2.22
Fallbrook Union High	(1.96)	(1.01)	(0.66)	(6.77)	1.41	(34.34)	4.39	2.42	5.11	6.03	(2.02)
Grossmont Union High	(5.18)	(1.50)	0.45	0.18	2.74	4.68	5.42	5.08	6.21	5.89	2.42
Julian Union High	(2.01)	(1.68)	0.48	(0.86)	1.81	2.20	3.17	3.06	3.44	4.65	1.93
San Dieguito Union High	1.25	(1.16)	0.86	0.10	3.76	5.73	5.85	5.40	5.84	6.12	3.67
Sweetwater Union High	(8.67)	(2.84)	(0.41)	(0.70)	2.92	5.61	5.41	5.95	6.56	5.67	2.09
UNIFIED SCHOOL DISTRICTS											
Bonsall Unified						6.53	5.93	4.81	4.69	4.66	5.32
Borrego Springs Unified	1.56	(3.12)	(5.32)	(9.48)	(0.60)	22.11	(18.35)	1.99	1.56	4.24	0.21
Carlsbad Unified	(0.30)	(1.07)	(0.93)	(0.37)	2.07	7.95	5.23	8.81	5.55	7.61	3.85
Coronado Unified	4.95	0.98	1.40	3.97	2.47	5.60	5.91	5.08	6.31	5.47	4.61
Mountain Empire Unified	(5.77)	(2.21)	(3.15)	(0.76)	0.42	2.78	2.54	2.73	4.30	27.12	2.89
Oceanside Unified	(5.91)	(1.67)	0.63	(0.51)	2.06	5.43	4.63	6.81	7.51	6.65	2.55
Poway Unified	(0.78)	(0.79)	1.52	(0.79)	5.08	7.60	5.69	4.41	5.09	5.15	3.31
Ramona Unified	(6.56)	(1.92)	0.27	(1.25)	1.69	5.82	4.27	4.74	5.67	5.27	1.77
San Diego Unified	(0.83)	(1.94)	0.21	(0.15)	3.97	6.21	6.06	5.76	6.40	6.14	3.39
San Marcos Unified	(5.38)	(1.23)	0.62	(0.35)	3.25	7.63	5.26	5.13	6.01	6.34	2.56
Valley Center-Pauma Unified ¹	(5.09)	(3.35)	(1.57)	(3.18)	(1.22)	2.97	4.51	4.23	4.34	5.33	0.78
Vista Unified	(5.67)	(1.89)	0.47	0.41	2.82	6.04	5.38	5.69	6.23	5.79	2.47
Warner Unified	(2.68)	0.90	(1.14)	(0.02)	(3.09)	0.01	2.10	2.78	3.76	6.26	1.22

2018-2019

Note: Effective July 2014-15 Bonsall Unified School District was established

TABLE XVI
ASSESSED VALUATION PER UNIT ATTENDANCE
2013-2018

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 1,281,575	\$ 1,402,794	\$ 1,464,678	\$ 1,486,385	\$ 1,586,551	\$ 1,753,885
Bonsall Union Elementary	1,403,288	N/A	N/A	N/A	N/A	N/A
Cajon Valley Union Elementary	871,680	903,764	950,382	980,589	1,027,146	1,080,902
Cardiff Elementary	3,224,860	3,448,826	3,779,459	4,135,173	4,433,886	4,719,046
Chula Vista Elementary	1,063,766	1,139,609	1,211,353	1,296,965	1,379,584	1,470,893
Dehesa Elementary	1,904,899	1,711,860	1,785,722	2,218,838	2,536,460	2,728,623
Del Mar Union Elementary	3,229,114	3,382,205	3,651,999	3,849,274	4,101,207	4,578,764
Encinitas Union Elementary	2,787,447	2,980,354	3,254,881	3,433,071	3,600,395	3,857,447
Escondido Union Elementary	865,751	934,277	998,955	1,093,368	1,208,859	1,318,727
Fallbrook Union Elementary	889,455	962,977	1,021,339	1,056,337	1,137,236	1,165,010
Jamul-Dulzura Union Elementary	1,880,047	2,011,231	2,117,651	2,126,965	2,260,948	2,422,625
Julian Union Elementary	2,118,631	2,264,654	2,315,639	2,392,295	2,549,033	2,867,912
La Mesa-Spring Valley Elementary	924,674	969,472	1,022,981	1,080,768	1,151,315	1,243,540
Lakeside Union Elementary	648,789	666,105	689,694	730,132	757,731	817,120
Lemon Grove Elementary	598,149	636,476	685,429	729,638	797,582	887,653
National Elementary	554,132	586,244	604,837	647,743	708,826	772,366
Rancho Santa Fe Elementary	8,266,437	8,688,618	9,218,856	10,112,695	10,296,153	11,628,582
San Pasqual Union Elementary	1,004,146	1,019,218	1,050,145	1,121,197	1,117,642	1,165,170
San Ysidro Elementary	908,936	993,449	977,207	1,116,549	1,237,087	1,331,602
Santee Elementary	818,827	859,249	873,587	900,776	969,967	1,027,216
Solana Beach Elementary	4,688,558	4,774,723	5,037,961	5,497,790	5,962,240	6,432,930
South Bay Union Elementary	624,607	657,176	716,540	797,479	856,223	978,960
Spencer Valley Elementary	2,621,422	2,526,189	1,951,029	2,679,989	2,364,346	2,301,075
Vallecitos Elementary	1,473,982	1,578,291	1,629,526	1,603,402	1,655,380	1,754,815
AVERAGE ELEMENTARY	\$ 1,860,549	\$ 1,960,772	\$ 2,043,907	\$ 2,221,192	\$ 2,334,600	\$ 2,534,994

TABLE XVI (Continued) **ASSESSED VALUATION PER UNIT ATTENDANCE**

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 2,078,288	\$ 2,174,020	\$ 2,276,360	\$ 2,481,067	\$ 2,668,989	\$ 2,867,713
Fallbrook Union High	3,056,931	2,186,930	2,403,794	2,530,628	2,749,288	2,965,913
Grossmont Union High	2,264,587	2,424,564	2,623,951	2,786,349	3,003,402	3,189,871
Julian Union High	5,034,604	4,978,866	5,149,238	5,692,363	6,900,123	8,568,818
San Dieguito Union High	4,141,934	4,348,637	4,568,319	4,739,495	4,967,025	5,235,086
Sweetwater Union High	936,230	987,169	1,042,576	1,114,698	1,201,273	1,278,035
AVERAGE HIGH SCHOOL	\$ 2,918,762	\$ 2,850,031	\$ 3,010,706	\$ 3,224,100	\$ 3,581,683	\$ 4,017,573
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ -	\$ 1,480,641	\$ 1,505,470	\$ 1,526,407	\$ 1,603,395	\$ 1,615,090
Borrego Springs Unified	1,384,868	1,706,014	1,386,966	1,476,813	1,505,708	1,604,629
Carlsbad Unified	1,608,475	1,730,597	1,814,695	1,954,636	2,034,310	2,180,346
Coronado Unified	2,289,488	2,423,312	2,534,841	2,772,649	3,045,687	3,102,387
Mountain Empire Unified	695,119	733,014	740,467	756,577	749,456	910,623
Oceanside Unified	655,612	711,541	751,308	827,297	909,725	989,169
Poway Unified	991,650	1,065,746	1,123,241	1,165,174	1,208,295	1,271,757
Ramona Unified	671,107	718,441	762,167	804,650	857,906	913,834
San Diego Unified	1,321,200	1,431,660	1,545,843	1,653,338	1,785,171	1,922,159
San Marcos Unified	792,654	837,445	866,819	907,256	961,005	1,021,679
Valley Center-Pauma Unified	828,054	857,980	908,945	960,959	1,018,949	1,073,857
Vista Unified	626,115	674,059	718,043	757,855	830,119	903,737
Warner Unified	1,151,700	1,126,064	1,259,732	1,684,975	1,660,583	1,508,351
AVERAGE UNIFIED	\$ 1,001,234	\$ 1,192,040	\$ 1,224,503	\$ 1,326,814	\$ 1,397,716	\$ 1,462,894
AVERAGE K-12	\$ 1,790,043	\$ 1,858,874	\$ 1,938,711	\$ 2,101,322	\$ 2,237,873	\$ 2,414,950

Source: For Col (6): Annual Report of Financial Transactions 2018 Table XIII Assessed Valuation Total Secured & Unsecured Gross AV Col (7) divided by P-2 ADA

Note: Effective July 2014-15 Bonsall Unified School District was established

**TABLE XVII
CERTIFICATED SALARY PROFILES
2018-2019**

	(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	\$ 77,094	\$ 43,379	15	\$ 96,132	\$ 66,706	185
Cajon Valley Union Elementary	79,794	42,001	11	106,509	78,241	186
Cardiff Elementary	87,917	52,844	6	109,323	79,857	185
Chula Vista Elementary	81,733	51,655	6	103,806	77,932	185
Dehesa Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Del Mar Union Elementary	90,187	55,012	40	106,487	85,971	185
Encinitas Union Elementary	84,529	46,911	3	114,671	77,316	185
Escondido Union Elementary	80,013	42,714	11	101,983	76,674	187
Fallbrook Union Elementary	81,360	50,607	10	105,444	79,101	183
Jamul-Dulzura Union Elementary	66,520	40,356	12	85,573	60,099	185
Julian Union Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Lakeside Union Elementary	76,958	49,706	11	110,824	73,960	184
La Mesa-Spring Valley Elementary	87,249	56,887	25	105,914	73,172	184
Lemon Grove Elementary	83,181	56,201	12	106,717	77,752	185
National Elementary	80,038	48,585	26	104,338	72,254	185
Rancho Santa Fe Elementary	83,476	52,948	5	108,589	82,563	184
San Pasqual Union Elementary	75,138	49,880	10	99,497	68,720	185
San Ysidro Elementary	86,430	51,894	25	102,632	77,689	186
Santee Elementary	78,552	42,440	11	103,554	74,482	185
Solana Beach Elementary	90,710	53,070	5	114,921	81,810	185
South Bay Union Elementary	86,738	45,107	6	104,075	77,349	185
Spencer Valley Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Vallecitos Elementary	N/A	N/A	N/A	N/A	N/A	N/A
AVERAGE ELEMENTARY	\$ 81,980	\$ 49,063	13	\$ 104,789	\$ 75,876	185
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 81,232	\$ 49,889	11	\$ 107,076	\$ 75,780	186
Fallbrook Union High	78,547	42,178	32	101,607	79,997	183
Grossmont Union High	84,316	48,100	25	100,671	75,591	185
Julian Union High	67,102	42,649	25	89,467	68,212	180
San Dieguito Union High	104,405	62,374	3	127,690	104,305	186
Sweetwater Union High	86,862	46,858	26	105,160	80,330	185
AVERAGE HIGH SCHOOL	\$ 83,744	\$ 48,675	20	\$ 105,279	\$ 80,703	184
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 69,598	\$ 48,796	30	\$ 95,753	\$ 69,152	182
Borrego Springs Unified	65,678	45,471	10	91,022	71,714	186
Carlsbad Unified	85,233	48,896	11	111,092	81,901	185
Coronado Unified	77,735	45,423	9	101,747	76,258	185
Mountain Empire Unified	61,040	44,443	20	87,687	56,749	183
Oceanside Unified	82,434	45,238	11	100,948	76,583	185
Poway Unified	79,856	48,222	10	104,465	76,281	188
Ramona Unified	75,391	44,210	30	99,964	75,794	185
San Diego Unified	83,542	47,051	17	97,176	71,495	184
San Marcos Unified	80,122	40,853	11	103,282	81,703	184
Valley Center-Pauma Unified	82,955	44,508	8	99,917	83,675	184
Vista Unified	83,188	49,905	11	104,599	79,321	186
Warner Unified	N/A	N/A	N/A	N/A	N/A	N/A
AVERAGE UNIFIED	\$ 77,231	\$ 46,085	15	\$ 99,804	\$ 75,052	185

Source: Report of 2018-2019 Teacher Salary And Benefit Data (Form J-90)

Not Reported - District did not submit current year J90

TABLE XVIII
ACTUAL REVENUES AND EXPENDITURES
COUNTY SCHOOL SERVICE FUND 2018-2019

REVENUES

(1)	LCFF	\$121,518,582
(2)	FEDERAL REVENUE	\$22,686,523
(3)	OTHER STATE REVENUE	\$65,950,549
(4)	OTHER LOCAL REVENUE	\$53,425,810
(5)	OTHER SOURCES	429,414.50
(6)	TOTAL REVENUES	\$264,010,878

EXPENDITURES

(7)	CERTIFICATED SALARIES	\$47,429,485
(8)	CLASSIFIED SALARIES	\$49,004,691
(9)	EMPLOYEE BENEFITS	\$47,197,569
(10)	BOOKS & SUPPLIES	\$3,160,872
(11)	SERVICES AND OTHER OPERATING EXPENSES	\$74,210,351
(12)	CAPITAL OUTLAY	\$12,131
(13)	OTHER OUTGO	\$12,483,657
(14)	OTHER USES	28,267,873.60
(15)	TOTAL EXPENDITURES	\$261,766,631

FUND BALANCE

(16)	BEGINNING BALANCE	\$145,657,851
(17)	NET CHANGE IN FUND BALANCE	\$2,244,247
(18)	FUND BALANCE	\$147,902,098

TOTAL COST BY PROGRAM

(19)	REGULAR EDUCATION K-12	\$0
(20)	COMMUNITY SCHOOLS	\$24,273,003
(21)	JUVENILE COURTS	\$15,709,115
(22)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	\$2,173,081
(23)	SPECIAL EDUCATION	\$46,982,036
(24)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	\$10,990,220
(25)	COUNTY SERVICES TO DISTRICTS	\$119,150,781
(26)	VOCATIONAL EDUCATION	\$0
(27)	AUXILIARY PROGRAMS	\$1,481,432
(28)	OTHER OUTGO	\$41,006,963
(29)	TOTAL EXPENDITURES AND OTHER USES	\$261,766,631

Source: 2018-2019 Unaudited Actuals Financial Reports, SACS Report (Form 01 and PCR)

**TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2018-2019**

YEAR	STATUTORY COLA	K-12 FUNDED COLA	K-12 DEFICIT	CONSUMER PRICE INDEX ¹
1998-99	3.95%	3.95%	8.801%	2.46%
1999-00	1.41%	1.41%	6.996%	3.16%
2000-01	3.17%	3.17%	0.000%	4.32%
2001-02	3.87%	3.87%	0.000%	2.91%
2002-03	2.00%	2.00%	0.000%	2.62%
2003-04	1.86%	-1.20%	3.002%	1.88%
2004-05	2.41%	2.41%	2.143%	3.30%
2005-06	4.23%	4.23%	0.892%	4.22%
2006-07	5.92%	5.92%	0.000%	3.38%
2007-08	4.53%	4.53%	0.000%	3.45%
2008-09	5.66%	-2.67%	7.844%	1.32%
2009-10	4.25%	-7.64%	18.355%	0.70%
2010-11	-0.39%	0.00%	17.963%	1.80%
2011-12	2.24%	0.00%	19.754%	2.42%
2012-13	3.24%	0.00%	22.272%	2.10%
Local Control Funding Formula				
2013-14	1.57%	5.49%	N/A	2.00%
2014-15	0.85%	11.81%	N/A	2.40%
2015-16	1.02%	13.37%	N/A	2.30%
2016-17	0.00%	5.77%	N/A	2.26%
2017-18	1.56%	2.54%	N/A	3.42%
2018-19	2.71%	6.91%	N/A	3.66%

COMPOUNDED INCREASES FROM
1998-99 TO 2018-19

71.27%

Sources: School Services of CA Historical Revenue Limit and LCFF COLAs

School Services of CA Adopted Budget Dartboard

¹ For California.

TABLE XX FINANCIAL ELECTIONS HISTORY

San Diego County School Districts

DISTRICTS	Date	VOTE		Pass or Fail	Bond Issue	Other Purpose
		Yes	No			
2009-10						
Dehesa Elementary	11/02/10	507	361	P ²	\$5,500,000	Parcel Tax, Emergency Teacher Retention/Classroom Education
Encinitas Union Elementary	11/02/10	17,989	11,211	P ²	\$44,200,000	
Julian Union High	11/02/10	1,259	827	P ²	\$2,100,000	
San Diego Unified	11/02/10	133,785	129,737	F ¹	\$98/450 per yr. for 5 yrs.	
San Marcos Unified	11/02/10	20,082	11,600	P ²	\$287,000,000	
South Bay Union Elementary	11/02/10	8,288	5,591	F ¹	\$96 per yr. for 4 yrs.	Parcel Tax, Academic Programs
2010-11						
None						
2011-12						
Alpine Union Elementary	06/05/12	1,933	2,592	F ²	\$12,000,000	
Mountain Empire Unified	06/05/12	1,352	1,137	F ²	\$30,800,000	
2012-13						
Cajon Valley Union Elementary	11/06/12	29,048	20,834	P ²	\$88,400,000	
Chula Vista Elementary	11/06/12	36,265	16,434	P ²	\$90,000,000	
Dehesa Elementary	11/06/12	562	443	P ²	\$3,000,000	
Del Mar Union	11/06/12	9,699	8,170	F ²	\$76,800,000	
Mountain Empire Unified	11/06/12	2,037	2,455	F ²	\$30,800,000	
Ramona Unified	11/06/12	7,737	7,551	F ²	\$66,000,000	
San Diego Unified	11/06/12	218,242	134,927	P ²	\$2,800,000,000	
San Dieguito Union High	11/06/12	43,627	34,947	P ²	\$449,000,000	
South Bay Union Elementary	11/06/12	14,123	4,477	P ²	\$26,000,000	
2013-14						
Cajon Valley Union Elementary	11/04/14	13,382	13,884	F ²	\$20,000,000	
Escondido Union Elementary	11/04/14	18,615	14,072	P ²	\$182,100,000	
Lakeside Union Elementary	11/04/14	5,640	3,990	P ²	\$31,000,000	
Lemon Grove Elementary	11/04/14	4,323	1,693	P ²	\$10,000,000	
National Elementary	11/04/14	4,620	1,259	P ²	\$26,100,000	
Vallecitos Elementary	11/04/14	299	260	F ²	\$2,000,000	
Coronado Unified	06/03/14	2,275	3,141	F ²	\$29,000,000	
Ramona Unified	11/04/14	4,802	5,488	F ²	\$40,000,000	
2014-15						
None						
2015-16						
Bonsall Unified	11/08/16	4,204	4,099	F ²	\$58,000,000	
Cajon Valley Union	11/08/16	30,406	22,787	P ²	\$20,000,000	
Cardiff	11/08/16	3,994	2,063	P ²	\$22,000,000	
Fallbrook Union High	11/08/16	11,279	6,145	P ²	\$45,000,000	
Grossmont-Cuyamaca Community College	11/08/16	97,061	83,366	P ²	\$348,000,000	
Grossmont Union High	11/08/16	105,700	70,458	P ²	\$128,000,000	
MiraCosta Community College	11/08/16	104,493	62,992	P ²	\$455,000,000	
National	11/08/16	11,772	2,386	P ²	\$30,000,000	
Solana Beach	11/08/16	11,776	6,135	P ²	\$105,000,000	
Southwestern Community College	11/08/16	115,479	48,411	P ²	\$400,000,000	
2016-17						
None						
2017-18						
None						
2018-19						
Sweetwater Union High	11/06/18	8,651	38,603	P ²	\$403,000,000	
Bonsall Unified	11/06/18	3,321	4,491	F ²	\$38,000,000	
Borrego Springs Unified	11/06/18	835	424	P ²	\$8,600,000	
Carlsbad Unified	11/06/18	21,416	12,844	P ²	\$265,000,000	
Mountain Empire Unified	11/06/18	2,332	1,878	P ²	\$15,000,000	
San Diego Unified	11/06/18	224,262	120,311	P ²	\$3,500,000,000	
Vista Unified	11/06/18	32,661	18,203	P ²	\$247,000,000	
Del Mar Union	11/06/18	11,771	7,481	P ²	\$186,000,000	
South Bay Union Elementary	11/06/18	12,464	5,810	P ²	\$18,000,000	
Chula Vista Elementary	11/06/18	59,235	28,199	P ²	\$150,000,000	
Santee Elementary	11/06/18	13,778	13,778	P ²	\$15,370,000	