June 2015

Annual Report of Financial Transactions 2013-14

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



Business Services Division
District Financial Services

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FOREWORD

This is the **53rd** 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 2013-2014 and budgetary data for fiscal year 2014-2015 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 were derived from various state and county reports. Specific source references are provided with each table.

As reported in October 2014 by the California Basic Educational Data System (CBEDS), there were 438,223 K-12 students enrolled in San Diego County School Districts. The total 2013-2014 P-2 ADA for the entire county was 423,897. 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 $3.972 billion, an average of $9,371 per ADA.

This report was prepared under the direction of Lora Duzyk, Assistant Superintendent, Business Services Division.

SAN DIEGO COUNTY SCHOOL AND COMMUNITY COLLEGE DISTRICTS

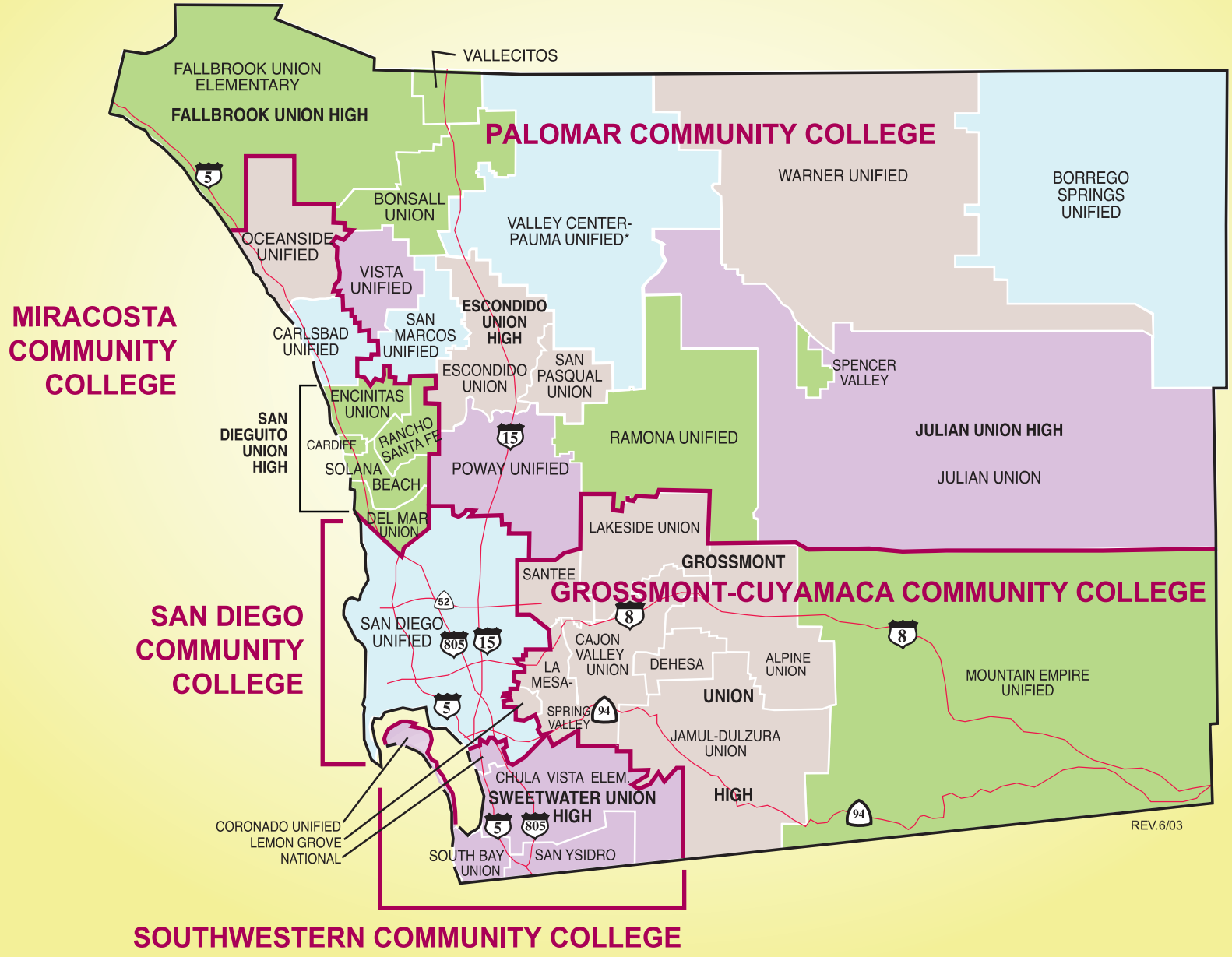


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TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2013-2014

	(1)	(2)	(3)	(4)	(10)
DISTRICTS	**Grades K-3**	**Grades 4-6**	**Grades 7-8**	**Grades 9-12**	**Total ADA**
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	748.17	531.70	424.45	0.00	1,704.32
Bonsall Union Elementary	1,016.15	695.90	358.82	0.00	2,070.87
Cajon Valley Union Elementary	6,976.62	4,963.20	3,391.24	0.00	15,331.06
Cardiff Elementary	409.60	305.39	0.00	0.00	714.99
Chula Vista Elementary	13,202.27	10,041.63	0.00	0.00	23,243.90
Dehesa Elementary	92.91	54.01	34.35	0.00	181.27
Del Mar Union Elementary	2,356.60	1,891.98	0.00	0.00	4,248.58
Encinitas Union Elementary	2,926.16	2,280.88	0.00	0.00	5,207.04
Escondido Union Elementary	7,761.56	5,442.05	3,599.81	0.00	16,803.42
Fallbrook Union Elementary	2,446.18	1,607.86	971.60	0.00	5,025.64
Jamul-Dulzura Union Elementary	227.29	183.15	172.96	0.00	583.40
Julian Union Elementary	124.15	95.41	88.39	0.00	307.95
La Mesa-Spring Valley Elementary	5,461.27	3,713.09	2,388.13	0.00	11,562.49
Lakeside Union Elementary	2,395.35	1,401.76	851.36	2.14	4,650.61
Lemon Grove Elementary	1,692.75	1,283.60	803.82	0.00	3,780.17
National Elementary	3,115.64	2,425.27	0.00	0.00	5,540.91
Rancho Santa Fe Elementary	244.54	241.41	180.61	0.00	666.56
San Pasqual Union Elementary	203.52	186.51	134.28	0.00	524.31
San Ysidro Elementary	2,161.36	1,587.24	1,113.18	0.00	4,861.78
Santee Elementary	2,870.30	2,057.16	1,309.82	0.00	6,237.28
Solana Beach Elementary	1,660.69	1,281.13	0.00	0.00	2,941.82
South Bay Union Elementary	3,077.19	2,442.78	0.00	0.00	5,519.97
Spencer Valley Elementary	15.66	12.22	0.91	0.00	28.79
Vallecitos Elementary	91.83	67.15	33.06	0.00	192.04
TOTAL ELEMENTARY	**61,277.76**	**44,792.48**	**15,856.79**	**2.14**	**121,929.17**

TABLE I *(Continued)*
P-2 AVERAGE DAILY ATTENDANCE
2013-2014

	(1)	(2)	(3)	(4)	(12)
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	7,253.12	7,253.12
Fallbrook Union High	0.00	0.00	0.00	2,505.51	2,505.51
Grossmont Union High	0.00	0.00	0.00	16,809.81	16,809.81
Julian Union High	0.00	0.00	0.00	144.58	144.58
San Dieguito Union High	0.00	0.00	3,908.98	8,124.58	12,033.56
Sweetwater Union High	0.00	0.00	11,240.89	26,851.57	38,092.46
TOTAL HIGH SCHOOL	**0.00**	**0.00**	**15,149.87**	**61,689.17**	**76,839.04**
UNIFIED SCHOOL DISTRICTS					
Borrego Springs Unified	120.88	83.91	77.01	118.97	400.77
Carlsbad Unified	3,062.58	2,519.71	1,709.42	3,269.70	10,561.41
Coronado Unified	730.44	653.76	502.60	1,138.63	3,025.43
Mountain Empire Unified	536.84	331.09	204.48	410.32	1,482.73
Oceanside Unified	6,577.58	4,327.72	2,631.87	5,130.27	18,667.44
Poway Unified	10,775.41	7,833.61	5,162.30	10,679.33	34,450.65
Ramona Unified	1,569.55	1,161.48	864.74	1,881.41	5,477.18
San Diego Unified	37,476.88	24,616.41	14,598.28	29,373.01	106,064.58
San Marcos Unified	6,677.34	4,686.62	2,790.36	5,166.19	19,320.51
Valley Center-Pauma Unified	1,310.61	842.84	603.35	1,222.82	3,979.62
Vista Unified	6,818.32	4,807.72	3,100.49	6,767.99	21,494.52
Warner Unified	60.70	60.00	25.68	57.67	204.05
TOTAL UNIFIED	**75,717.13**	**51,924.87**	**32,270.58**	**65,216.31**	**225,128.89**
TOTAL K-12	**136,994.89**	**96,717.35**	**63,277.24**	**126,907.62**	**423,897.10**

TABLE II
ENROLLMENT BY GRADE TEN-YEAR HISTORY
2004-2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	**2004-05**	**2005-06**	**2006-07**	**2007-08**	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**	**2013-14**
Kindergarten	34,161	34,070	33,507	33,861	34,877	35,387	35,897	36,340	36,055	37,098
1st Grade	35,700	34,799	35,231	34,489	34,572	35,299	35,431	35,725	35,660	34,451
2nd Grade	35,338	34,563	34,170	34,813	34,075	34,178	34,811	34,785	34,849	35,130
3rd Grade	36,181	34,766	34,426	34,135	34,779	34,181	34,067	34,453	34,250	34,780
4th Grade	36,674	35,695	34,629	34,479	34,172	34,716	34,134	33,878	33,863	33,985
5th Grade	36,840	35,861	35,523	34,582	34,464	34,279	34,500	33,886	33,200	33,745
6th Grade	36,006	34,809	34,458	34,422	33,540	33,143	32,882	32,924	31,780	31,412
7th Grade	36,717	35,360	35,031	34,927	34,921	33,804	33,476	32,890	32,645	32,096
8th Grade	36,886	35,808	35,424	35,071	34,974	35,041	33,953	33,290	32,590	32,754
Ungraded	872	917	43	8	0	32	4	1	0	0
TOTAL K-8	**325,375**	**316,648**	**312,442**	**310,787**	**310,374**	**310,060**	**309,155**	**308,172**	**304,892**	**305,451**
9th Grade	40,979	38,049	39,272	38,105	37,858	37,340	36,456	35,169	34,275	33,732
10th Grade	37,753	38,563	36,865	37,500	36,966	36,474	35,780	35,261	33,231	32,783
11th Grade	33,897	35,114	35,733	34,878	35,355	35,512	34,452	34,077	32,562	31,624
12th Grade	30,473	31,977	33,961	35,288	35,845	36,007	36,427	35,893	34,152	34,268
Ungraded & Continuation	772	1,310	168	167	178	224	268	275	381	365
TOTAL 9-12	**143,874**	**145,013**	**145,999**	**145,938**	**146,202**	**145,557**	**143,383**	**140,675**	**134,601**	**132,772**
TOTAL K-12	**469,249**	**461,661**	**458,441**	**456,725**	**456,576**	**455,617**	**452,538**	**448,847**	**439,493**	**438,223**

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

Note: Beginning 2006-07, enrollment includes non-public, non-sectarian schools.

TABLE III
ETHNICITY BY DISTRICT
EXCLUDING CHARTER SCHOOLS
2013-2014

DISTRICTS	(1) PERCENTAGE OF STUDENT ENTHNIC GROUPS							(8)	(9)
	American Indian or Alaskan Native	Asian	Pacific Islander	Filipino	Hispanic	NON-HISPANIC Black	NON-HISPANIC White	Multiple or Declined to Respond	Total Student Enrollment
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	5.3%	1.3%	0.6%	1.2%	18.8%	1.4%	70.9%	0.5%	**1,778**
Bonsall Union Elementary	3.1%	2.6%	0.7%	2.1%	31.4%	2.7%	51.5%	5.9%	**2,148**
Cajon Valley Union Elementary	0.4%	1.9%	0.5%	1.0%	34.3%	7.2%	48.4%	6.4%	**15,789**
Cardiff Elementary	0.0%	1.7%	0.1%	0.5%	17.4%	0.0%	74.8%	5.4%	**747**
Chula Vista Elementary	0.2%	2.6%	0.6%	10.2%	66.9%	3.9%	12.3%	3.2%	**23,801**
Dehesa Elementary	9.5%	0.0%	0.5%	1.4%	26.2%	2.4%	51.0%	9.0%	**210**
Del Mar Union Elementary	0.1%	29.0%	0.2%	0.7%	8.4%	0.7%	55.4%	5.4%	**4,376**
Encinitas Union Elementary	0.6%	4.3%	0.2%	0.8%	20.6%	0.7%	68.1%	4.7%	**5,436**
Escondido Union Elementary	0.3%	2.5%	0.2%	1.4%	74.7%	2.0%	15.6%	3.3%	**17,464**
Fallbrook Union Elementary	0.4%	0.7%	0.5%	1.1%	57.8%	3.4%	33.0%	3.1%	**5,281**
Jamul-Dulzura Union Elementary	1.3%	0.7%	0.0%	0.5%	46.4%	1.2%	47.1%	2.8%	**603**
Julian Union Elementary	12.6%	1.9%	0.0%	0.6%	23.9%	0.0%	58.8%	2.2%	**318**
La Mesa-Spring Valley Elementary	0.3%	2.3%	0.8%	2.5%	48.0%	10.0%	29.3%	6.8%	**12,103**
Lakeside Union Elementary	1.6%	1.4%	0.5%	0.6%	27.8%	1.9%	62.6%	3.6%	**4,845**
Lemon Grove Elementary	0.6%	3.9%	1.1%	1.8%	58.9%	17.1%	10.9%	5.7%	**3,954**
National Elementary	0.1%	4.0%	0.8%	6.6%	83.0%	1.8%	2.0%	1.7%	**5,697**
Rancho Santa Fe Elementary	1.2%	5.9%	0.3%	0.1%	11.5%	0.9%	77.3%	2.7%	**693**
San Pasqual Union Elementary	0.2%	1.5%	0.0%	1.3%	24.6%	2.7%	65.9%	3.8%	**549**
San Ysidro Elementary	0.0%	0.7%	0.1%	3.9%	90.0%	2.4%	2.0%	0.9%	**5,103**
Santee Elementary	0.4%	1.9%	0.3%	1.3%	26.1%	1.3%	57.2%	11.5%	**6,394**
Solana Beach Elementary	0.2%	21.3%	0.1%	0.6%	13.4%	0.6%	60.5%	3.4%	**3,031**
South Bay Union Elementary	0.3%	0.7%	0.5%	4.9%	83.4%	2.9%	5.3%	2.1%	**5,818**
Spencer Valley Elementary	3.3%	0.0%	0.0%	0.0%	3.3%	0.0%	76.7%	16.7%	**30**
Vallecitos Elementary	1.0%	0.0%	0.5%	0.0%	85.3%	0.0%	11.7%	1.5%	**197**
TOTAL ELEMENTARY	**0.5%**	**3.7%**	**0.5%**	**3.5%**	**52.7%**	**4.2%**	**30.6%**	**4.4%**	**126,365**
HIGH SCHOOL DISTRICTS									
Escondido Union High	0.3%	2.6%	0.3%	2.1%	67.6%	2.3%	23.9%	0.7%	**7,697**
Fallbrook Union High	1.0%	1.0%	0.6%	1.4%	57.8%	1.6%	34.3%	2.3%	**2,634**
Grossmont Union High	0.6%	1.3%	0.6%	1.5%	33.6%	5.8%	48.9%	7.7%	**17,908**
Julian Union High	13.8%	0.7%	0.0%	0.7%	21.7%	0.0%	60.5%	2.6%	**152**
San Dieguito Union High	0.3%	15.3%	0.2%	0.9%	13.1%	0.9%	67.9%	1.3%	**12,497**
Sweetwater Union High	0.3%	1.4%	0.4%	8.3%	75.7%	2.9%	6.4%	4.6%	**40,183**
TOTAL HIGH SCHOOL	**0.4%**	**3.6%**	**0.4%**	**4.9%**	**55.3%**	**3.1%**	**28.0%**	**4.3%**	**81,071**
UNIFIED SCHOOL DISTRICTS									
Borrego Springs Unified	0.0%	0.5%	0.0%	0.0%	78.3%	1.9%	17.6%	1.7%	**420**
Carlsbad Unified	0.6%	7.0%	0.4%	1.4%	26.2%	1.9%	57.5%	5.0%	**10,993**
Coronado Unified	0.3%	2.5%	0.4%	1.8%	18.1%	1.4%	71.5%	4.1%	**3,101**
Mountain Empire Unified	5.6%	0.3%	0.4%	0.3%	48.4%	2.5%	39.4%	3.4%	**1,580**
Oceanside Unified	0.5%	2.0%	2.3%	3.1%	56.2%	6.2%	26.1%	3.5%	**19,760**
Poway Unified	0.2%	19.3%	0.4%	6.3%	14.1%	2.5%	51.0%	6.1%	**35,498**
Ramona Unified	1.2%	0.7%	0.2%	0.5%	34.5%	0.9%	59.7%	2.5%	**5,740**
San Diego Unified	0.2%	9.3%	0.6%	5.6%	45.2%	9.1%	23.7%	6.3%	**110,895**
San Marcos Unified	0.4%	5.1%	0.6%	2.5%	45.7%	2.4%	41.5%	1.9%	**19,969**
Valley Center-Pauma Unified	9.9%	1.0%	0.3%	1.0%	47.3%	0.6%	37.6%	2.4%	**4,162**
Vista Unified	0.4%	2.3%	1.0%	1.3%	63.0%	2.4%	26.1%	3.6%	**22,348**
Warner Unified	27.7%	0.9%	0.5%	0.0%	35.9%	0.9%	27.3%	6.8%	**220**
TOTAL UNIFIED	**0.6%**	**8.5%**	**0.7%**	**4.3%**	**41.8%**	**5.8%**	**33.2%**	**5.1%**	**234,686**
SDCOE	0.8%	1.1%	0.6%	0.7%	72.6%	9.5%	10.4%	4.2%	**2,661**
TOTAL K-12	**0.5%**	**6.2%**	**0.6%**	**4.1%**	**47.5%**	**4.9%**	**31.4%**	**4.8%**	**444,783**

Source: 2013-2014 CBEDS Enrollment Report

TABLE IV
FIVE-YEAR ENROLLMENT COMPARISON
2009-2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	**2009-10**	**2010-11**	**% Change**	**2011-12**	**% Change**	**2012-13**	**% Change**	**2013-14**	**% Change**
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	2,009	2,049	1.99%	1,990	-2.88%	1,863	-6.38%	1,778	-4.56%
Bonsall Union Elementary	1,859	1,888	1.56%	1,857	-1.64%	1,986	6.95%	2,148	8.16%
Cajon Valley Union Elementary	15,740	15,569	-1.09%	15,478	-0.58%	15,622	0.93%	15,789	1.07%
Cardiff Elementary	749	765	2.14%	769	0.52%	763	-0.78%	747	-2.10%
Chula Vista Elementary	23,004	22,990	-0.06%	23,126	0.59%	23,335	0.90%	23,801	2.00%
Dehesa Elementary	168	208	23.81%	230	10.58%	215	-6.52%	210	-2.33%
Del Mar Union Elementary	4,169	4,363	4.65%	4,387	0.55%	4,384	-0.07%	4,376	-0.18%
Encinitas Union Elementary	5,452	5,458	0.11%	5,475	0.31%	5,448	-0.49%	5,436	-0.22%
Escondido Union Elementary	18,028	17,736	-1.62%	17,419	-1.79%	17,508	0.51%	17,464	-0.25%
Fallbrook Union Elementary	5,696	5,860	2.88%	5,816	-0.75%	5,554	-4.50%	5,281	-4.92%
Jamul-Dulzura Union Elementary	885	771	-12.88%	681	-11.67%	623	-8.52%	603	-3.21%
Julian Union Elementary	367	367	0.00%	339	-7.63%	331	-2.36%	318	-3.93%
La Mesa-Spring Valley Elementary	12,544	12,387	-1.25%	12,303	-0.68%	12,070	-1.89%	12,103	0.27%
Lakeside Union Elementary	4,101	4,215	2.78%	4,266	1.21%	4,467	4.71%	4,845	8.46%
Lemon Grove Elementary	3,908	3,834	-1.89%	3,813	-0.55%	3,901	2.31%	3,954	1.36%
National Elementary	5,779	5,762	-0.29%	5,765	0.05%	5,695	-1.21%	5,697	0.04%
Rancho Santa Fe Elementary	696	698	0.29%	674	-3.44%	670	-0.59%	693	3.43%
San Pasqual Union Elementary	558	533	-4.48%	522	-2.06%	556	6.51%	549	-1.26%
San Ysidro Elementary	4,725	5,141	8.80%	5,252	2.16%	5,235	-0.32%	5,103	-2.52%
Santee Elementary	6,273	6,333	0.96%	6,416	1.31%	6,418	0.03%	6,394	-0.37%
Solana Beach Elementary	2,788	2,870	2.94%	2,879	0.31%	2,989	3.82%	3,031	1.41%
South Bay Union Elementary	7,752	6,935	-10.54%	6,819	-1.67%	5,879	-13.79%	5,818	-1.04%
Spencer Valley Elementary	31	26	-16.13%	30	15.38%	34	13.33%	30	-11.76%
Vallecitos Elementary	221	211	-4.52%	219	3.79%	196	-10.50%	197	0.51%
TOTAL ELEMENTARY	**127,502**	**126,969**	**-0.42%**	**126,525**	**-0.35%**	**125,742**	**-0.62%**	**126,365**	**0.50%**
HIGH SCHOOL DISTRICTS									
Escondido Union High	8,185	8,124	-0.75%	7,960	-2.02%	7,725	-2.95%	7,697	-0.36%
Fallbrook Union High	3,002	2,976	-0.87%	2,867	-3.66%	2,760	-3.73%	2,634	-4.57%
Grossmont Union High	20,538	19,530	-4.91%	18,793	-3.77%	18,325	-2.49%	17,908	-2.28%
Julian Union High	174	184	5.75%	175	-4.89%	177	1.14%	152	-14.12%
San Dieguito Union High	12,661	12,499	-1.28%	12,485	-0.11%	12,365	-0.96%	12,497	1.07%
Sweetwater Union High	41,909	41,129	-1.86%	40,311	-1.99%	40,504	0.48%	40,183	-0.79%
TOTAL HIGH SCHOOL	**86,469**	**84,442**	**-2.34%**	**82,591**	**-2.19%**	**81,856**	**-0.89%**	**81,071**	**-0.96%**
UNIFIED SCHOOL DISTRICTS									
Borrego Springs Unified	481	473	-1.66%	478	1.06%	444	-7.11%	420	-5.41%
Carlsbad Unified	10,906	11,046	1.28%	11,063	0.15%	10,956	-0.97%	10,993	0.34%
Coronado Unified	3,236	3,142	-2.90%	3,107	-1.11%	3,174	2.16%	3,101	-2.30%
Mountain Empire Unified	1,665	1,602	-3.78%	1,608	0.37%	1,624	1.00%	1,580	-2.71%
Oceanside Unified	20,144	19,954	-0.94%	19,732	-1.11%	19,847	0.58%	19,760	-0.44%
Poway Unified	33,797	34,135	1.00%	34,569	1.27%	35,196	1.81%	35,498	0.86%
Ramona Unified	6,268	6,247	-0.34%	6,092	-2.48%	5,868	-3.68%	5,740	-2.18%
San Diego Unified	117,218	116,170	-0.89%	114,308	-1.60%	112,419	-1.65%	110,895	-1.36%
San Marcos Unified	17,778	18,499	4.06%	18,986	2.63%	19,478	2.59%	19,969	2.52%
Valley Center-Pauma Unified	4,257	4,209	-1.13%	4,168	-0.97%	4,154	-0.34%	4,162	0.19%
Vista Unified	22,655	22,467	-0.83%	22,440	-0.12%	22,314	-0.56%	22,348	0.15%
Warner Unified	195	220	12.82%	196	-10.91%	186	-5.10%	220	18.28%
TOTAL UNIFIED	**238,600**	**238,164**	**-0.18%**	**236,747**	**-0.59%**	**235,660**	**-0.46%**	**234,686**	**-0.41%**
SDCOE	**3,037**	**2,836**	**-6.62%**	**3,046**	**7.40%**	**2,963**	**-2.72%**	**2,621**	**-11.54%**
TOTAL K-12	**455,608**	**452,411**	**-0.70%**	**448,909**	**-0.77%**	**446,221**	**-0.60%**	**444,743**	**-0.33%**

Table V
LOCAL CONTROL FUNDING FORMULA (LCFF)
2013-2014

DISTRICTS	(1) TK/K-3 ADA	(2) 4 - 6 ADA	(3) 7 - 8 ADA	(4) 9 - 12 ADA	(5) Undup. Pupil Percentage	(6) Base Grant Funding	(7) Supplemental Grant Funding	(8) Concentration Grant Funding	(9) Necessary Small Schools Allowance
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	737	592	454	-	31.50%	$ 13,133,225	$ 827,393	$ -	$ -
Bonsall Union Elementary	1,016	696	359	-	35.89%	15,321,286	1,099,762	-	-
Cajon Valley Union	6,977	4,963	3,391	-	67.81%	113,216,848	15,354,468	7,251,539	-
Cardiff Elementary	414	311	-	-	14.99%	5,373,215	161,089	-	-
Chula Vista Elementary	13,209	10,043	-	-	59.64%	172,249,787	20,545,954	3,996,195	-
Dehesa Elementary	109	69	29	-	51.43%	1,533,684	157,755	-	-
Del Mar Union Elementary	2,403	1,849	-	-	12.23%	31,490,872	770,267	-	-
Encinitas Union Elementary	2,867	2,350	-	-	16.32%	38,585,962	1,259,446	-	-
Escondido Union Elementary	7,762	5,442	3,600	1	78.11%	124,137,464	19,392,755	14,344,084	-
Fallbrook Union Elementary	2,589	1,636	1,053	-	64.57%	39,065,442	5,044,911	1,869,281	-
Jamul-Dulzura Union Elementary	222	187	195	-	50.25%	4,441,136	446,335	-	-
Julian Union Elementary	131	101	88	-	58.81%	2,362,179	277,840	44,999	-
La Mesa-Spring Valley	5,463	3,714	2,388	-	62.11%	85,491,517	10,619,756	3,039,223	-
Lakeside Union Elementary	2,395	1,402	851	2	48.59%	34,481,993	3,350,960	-	-
Lemon Grove Elementary	1,693	1,284	804	-	80.25%	27,891,187	4,476,536	3,521,263	-
National Elementary	3,118	2,429	-	-	88.50%	41,074,170	7,270,128	6,879,923	-
Rancho Santa Fe Elementary	245	241	181	-	4.33%	4,892,790	42,372	-	-
San Pasqual Union Elementary	230	177	129	-	20.04%	3,946,022	158,157	-	-
San Ysidro Elementary	2,220	1,632	1,069	-	86.47%	36,320,464	6,281,261	5,715,025	-
Santee Elementary	2,870	2,057	1,310	-	43.53%	46,064,896	4,010,410	-	-
Solana Beach Elementary	1,849	1,293	-	-	18.57%	23,322,488	866,198	-	-
South Bay Union Elementary	3,081	2,461	-	-	84.78%	41,013,598	6,954,265	6,106,925	-
Spencer Valley Elementary	18	11	2	-	43.33%	232,279	20,129	-	-
Vallecitos Elementary	92	67	33	-	86.80%	1,418,911	246,322	225,607	-
HIGH SCHOOL DISTRICTS									
Escondido Union High	-	-	-	7,253	69.33%	$ 62,653,228	$ 8,687,497	$ 4,489,104	$ -
Fallbrook Union High	-	-	-	2,730	57.84%	23,585,886	2,728,415	334,920	-
Grossmont Union High	-	-	-	17,030	56.15%	147,106,090	16,520,014	845,860	-
Julian Union High	-	-	-	177	51.97%	1,533,159	159,357	-	-
San Dieguito Union High	-	-	3,908	8,130	9.32%	98,624,696	1,838,364	-	-
Sweetwater Union High	-	-	11,449	27,038	61.75%	316,744,134	39,117,901	10,690,115	-
UNIFIED SCHOOL DISTRICTS									
Borrego Springs Unified	119	96	63	142	88.81%	$ 2,142,690	$ 581,836	$ 553,762	$ 1,533,801
Carlsbad Unified	3,065	2,521	1,709	3,273	20.90%	82,010,273	3,428,029	-	-
Coronado Unified	770	650	499	1,139	9.13%	23,954,787	437,414	-	-
Mountain Empire Unified	549	333	205	432	72.41%	11,788,629	1,707,229	1,026,199	-
Oceanside Unified	6,580	4,330	2,635	5,135	66.64%	144,564,803	19,267,597	8,413,671	-
Poway Unified	10,775	7,834	5,165	10,688	23.58%	267,831,976	12,630,956	-	-
Ramona City Unified	1,544	1,219	901	1,931	45.31%	43,683,629	3,958,610	-	-
San Diego City Unified	37,477	24,616	14,599	29,373	62.47%	821,169,110	102,596,868	30,670,666	-
San Marcos Unified	6,677	4,686	2,793	5,167	48.62%	149,253,109	14,513,372	-	-
Valley Center-Pauma Unified	1,310	843	603	1,221	55.65%	30,932,628	3,442,802	100,532	-
Vista Unified	6,819	4,812	3,102	6,772	64.65%	167,325,581	21,635,197	8,073,459	-
Warner Unified	61	60	26	58	81.36%	1,075,811	256,116	207,449	912,165

Source: 2013-2014 LCFF P2 figures released June 25,2014
Note: Sum may not equal total column due to rounding.

Table V
LCFF (continued)
2013-2014

(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 (12.00%)**	**Economic Recovery Target**	**Total Local Revenue or In-Lieu of Property Taxes**	**Education Protection Account Entitlement**	**Net State Aid**	**Minimum State Aid Guarantee**
ELEMENTARY SCHOOL DISTRICTS									
$ 54,578	$ 405,911	$ 14,421,107	$ 10,743,279	$ 441,402	$ -	$ 3,137,128	$ 1,897,084	$ 6,150,469	$ 5,709,049
13,549	323,519	16,758,116	12,263,717	539,404	-	4,370,012	2,201,566	6,231,543	5,692,139
1,264,633	946,780	138,034,268	94,193,941	5,261,583	-	22,998,624	16,356,173	60,100,727	54,839,144
66,199	34,592	5,635,095	4,042,646	191,121	-	6,033,513	145,592	-	386,643
1,509,817	1,062,912	199,364,665	142,726,372	6,797,556	-	54,994,759	24,788,980	69,740,189	62,942,633
-	69,082	1,760,521	1,330,135	51,654	-	56,732	224,764	1,100,293	1,048,637
-	61,656	32,322,795	22,664,116	1,159,205	-	34,924,403	850,366	-	1,170,350
268,975	300,878	40,415,261	28,310,160	1,452,817	-	35,606,701	1,051,092	-	1,840,774
1,082,496	308,800	159,265,599	102,622,271	6,798,160	-	29,075,832	17,857,236	62,487,363	55,689,203
357,571	781,898	47,119,103	31,914,356	1,824,827	-	13,565,422	5,607,230	14,566,531	12,741,652
-	299,676	5,187,147	4,032,151	138,619	-	1,454,502	653,076	2,063,192	1,924,574
-	113,898	2,798,916	2,223,500	69,060	-	144,589	342,709	1,805,262	1,736,205
939,600	957,667	101,047,763	69,438,414	3,793,658	-	22,047,860	12,278,613	38,905,599	35,111,941
348,280	495,341	38,676,574	27,671,712	1,320,770	-	5,672,227	4,950,679	18,369,576	17,048,806
295,090	185,992	36,370,068	23,003,700	1,604,191	-	4,485,389	4,031,668	16,090,834	14,486,643
-	205,698	55,429,919	35,358,955	2,408,856	-	4,460,468	5,954,248	27,353,095	24,944,239
35,519	-	4,970,681	3,537,582	171,996	-	7,698,190	133,312	-	157,463
-	39,835	4,144,014	3,222,120	110,643	-	1,088,009	584,469	1,660,285	1,549,648
-	106,424	48,423,174	29,979,186	2,213,591	-	14,763,543	5,249,990	12,179,244	9,965,653
576,547	358,105	51,009,958	36,873,038	1,696,670	-	10,710,694	6,625,413	21,233,601	19,536,868
717,434	53,272	24,959,392	17,548,532	889,429	-	29,557,410	628,568	-	1,663,990
488,350	234,426	54,797,564	36,293,213	2,220,836	-	7,192,297	5,922,066	25,399,686	23,178,850
-	-	252,408	1,541,569	-	-	3,235	42,940	206,233	1,548,835
5,515	-	1,896,355	1,296,330	72,013	-	299,877	203,535	864,931	792,918
HIGH SCHOOL DISTRICTS									
$ 402,404	$ 103,031	$ 76,335,264	$ 52,299,943	$ 2,884,646	$ -	$ 21,161,797	$ 9,291,983	$ 24,730,809	$ 21,846,164
-	457,858	27,107,079	19,310,412	935,732	-	11,074,235	3,489,244	5,682,665	4,746,934
1,340,391	1,591,957	167,404,312	128,549,906	4,663,188	-	61,323,385	21,827,988	50,061,721	45,398,533
17,587	98,896	1,808,999	1,481,970	39,249	-	1,444,100	35,498	41,621	347,758
1,168,812	556,202	102,188,074	73,103,112	3,490,689	46,907	82,387,345	2,407,650	-	320,093
2,322,711	1,332,299	370,207,160	276,790,976	11,211,526	-	58,933,495	49,230,689	179,838,318	168,626,791
UNIFIED SCHOOL DISTRICTS									
$ -	$ 164,598	$ 4,976,687	$ 3,919,046	$ 126,935	$ -	$ 1,297,880	$ 640,036	$ 2,108,065	$ 1,985,966
1,105,341	137,867	86,681,510	56,427,550	3,630,988	-	63,069,649	2,113,736	-	912,282
161,259	130,109	24,683,569	18,288,888	767,470	-	2,913,099	3,404,088	12,739,171	11,971,701
-	807,138	15,329,195	10,692,139	556,525	-	2,061,354	1,706,528	7,480,782	6,993,549
1,137,679	2,634,174	176,017,924	116,835,729	7,102,867	-	38,527,787	20,750,379	64,660,430	57,557,750
1,861,057	1,867,888	284,191,877	206,385,139	9,338,128	-	118,268,199	38,242,427	59,212,641	49,874,514
338,647	641,517	48,622,403	34,259,986	1,723,734	-	15,721,671	6,213,356	14,048,693	12,324,958
64,443,781	9,559,456	1,028,439,881	736,816,159	34,999,792	-	517,859,114	44,152,961	209,803,876	174,804,084
641,659	553,329	164,961,469	114,605,683	6,043,548	-	35,770,534	21,378,217	63,500,480	57,456,932
107,422	875,571	35,458,955	26,308,035	1,098,266	-	12,807,106	4,704,509	9,894,686	8,796,380
2,807,523	1,504,691	201,346,451	139,292,242	7,447,557	-	46,435,251	24,211,640	76,092,908	68,645,351
-	199,818	2,651,359	2,080,535	68,509	-	677,045	321,715	1,150,284	1,012,344

TABLE VI
ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND
2013-2014

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	**2013-14 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	1,704	$ 1,506	$ 11,249	$ 643	$ 844	$ 1,633	**$ 14,369**	$ 6,996
Percent of total			78.29%	4.48%	5.87%	11.36%		47.32%
Per ADA			$ 6,600	$ 377	$ 495	$ 958	**$ 8,431**	$ 4,105
Bonsall Union Elementary	2,071	3,562	12,910	1,134	722	1,657	**16,424**	7,696
Percent of total			78.61%	6.91%	4.40%	10.09%		46.52%
Per ADA			6,234.26	547.80	348.74	800.29	**7,931.10**	3,716.20
Cajon Valley Union Elementary	15,331	28,274	99,613	10,386	8,619	14,525	**133,143**	64,617
Percent of total			74.82%	7.80%	6.47%	10.91%		48.55%
Per ADA			6,497.48	677.45	562.19	947.44	**8,684.56**	4,214.75
Cardiff Elementary	715	2,306	6,642	216	394	783	**8,035**	3,892
Percent of total			82.67%	2.69%	4.90%	9.74%		48.32%
Per ADA			9,289.46	302.32	550.61	1,094.98	**11,237.37**	5,442.86
Chula Vista Elementary	23,244	47,301	150,171	12,325	13,175	25,421	**201,092**	96,075
Percent of total			74.68%	6.13%	6.55%	12.64%		49.67%
Per ADA			6,460.67	530.24	566.81	1,093.65	**8,651.38**	4,133.35
Dehesa Elementary	181	585	1,451	374	142	1,087	**3,054**	981
Percent of total			47.52%	12.24%	4.66%	35.58%		31.58%
Per ADA			8,005.33	2,061.45	785.23	5,994.81	**16,846.81**	5,409.90
Del Mar Union Elementary	4,249	10,502	37,191	929	2,124	4,138	**44,381**	23,763
Percent of total			83.80%	2.09%	4.79%	9.32%		54.06%
Per ADA			8,753.71	218.55	499.93	973.98	**10,446.17**	5,593.27
Encinitas Union Elementary	5,207	8,936	39,072	1,589	2,606	7,705	**50,972**	23,686
Percent of total			76.65%	3.12%	5.11%	15.12%		48.66%
Per ADA			7,503.69	305.15	500.51	1,479.63	**9,788.98**	4,548.76
Escondido Union Elementary	16,803	36,441	109,162	12,692	9,524	13,477	**144,855**	73,847
Percent of total			75.36%	8.76%	6.57%	9.30%		49.90%
Per ADA			6,496.41	755.31	566.78	802.05	**8,620.55**	4,394.76
Fallbrook Union Elementary	5,026	4,806	33,963	9,166	2,683	3,502	**49,314**	23,541
Percent of total			68.87%	18.59%	5.44%	7.10%		46.03%
Per ADA			6,757.87	1,823.85	533.87	696.80	**9,812.40**	4,684.13
Jamul-Dulzura Union Elementary	583	475	4,252	347	366	487	**5,453**	2,540
Percent of total			77.98%	6.36%	6.72%	8.94%		44.13%
Per ADA			7,288.05	594.62	627.92	835.61	**9,346.20**	4,352.99
Julian Union Elementary	308	1,510	2,408	629	368	2,119	**5,524**	1,769
Percent of total			43.59%	11.39%	6.65%	38.37%		34.15%
Per ADA			7,819.61	2,042.33	1,193.38	6,881.85	**17,937.17**	5,743.36
La Mesa-Spring Valley Elementary	11,562	10,883	73,304	5,622	4,790	8,081	**91,797**	48,429
Percent of total			79.85%	6.12%	5.22%	8.80%		49.26%
Per ADA			6,339.85	486.22	414.27	698.86	**7,939.21**	4,188.45
Lakeside Union Elementary	4,651	7,070	29,183	1,882	2,889	4,184	**38,138**	19,187
Percent of total			76.52%	4.93%	7.57%	10.97%		47.88%
Per ADA			6,275.16	404.64	621.17	899.57	**8,200.54**	4,125.60
Lemon Grove Elementary	3,780	12,599	24,865	2,935	1,695	3,691	**33,185**	15,614
Percent of total			74.93%	8.84%	5.11%	11.12%		47.37%
Per ADA			6,577.64	776.38	448.37	976.37	**8,778.77**	4,130.41
National Elementary	5,541	9,240	37,951	4,588	2,756	5,228	**50,523**	23,292
Percent of total			75.12%	9.08%	5.45%	10.35%		47.53%
Per ADA			6,849.15	828.11	497.31	943.58	**9,118.15**	4,203.72
Rancho Santa Fe Elementary	667	1,433	8,062	66	354	1,573	**10,056**	5,246
Percent of total			80.17%	0.66%	3.52%	15.65%		52.89%
Per ADA			12,095.12	99.69	530.76	2,360.38	**15,085.94**	7,869.92
San Pasqual Union Elementary	524	727	3,327	175	304	577	**4,384**	2,097
Percent of total			75.89%	4.00%	6.94%	13.17%		48.04%
Per ADA			6,345.69	334.17	580.32	1,101.17	**8,361.35**	4,000.05
San Ysidro Elementary	4,862	4,613	32,389	2,763	1,264	3,476	**39,892**	18,490
Percent of total			81.19%	6.93%	3.17%	8.71%		47.17%
Per ADA			6,661.90	568.38	260.05	714.96	**8,205.29**	3,803.15

TABLE VI *(Continued)*
ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND
2013-2014

(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										
$ 2,582	$ 2,740	$ 479	$ 1,494	$ -	$ 494	$ -	**$ 14,785**	$ -	**$ (416)**	**$ 1,090**
17.46%	18.53%	3.24%	10.10%	0.00%	3.34%	0.00%				
$ 1,515	$ 1,608	$ 281	$ 877	$ -	$ 290	$ -	**$ 8,675**			
2,255	2,945	665	2,272	464	273	(25)	**16,543**	(150)	**(269)**	**3,293**
13.63%	17.80%	4.02%	13.73%	2.80%	1.65%	-0.15%				
1,088.97	1,421.90	320.98	1,097.06	223.83	131.75	(12.12)	**7,988.57**			
22,206	24,044	6,600	14,309	1,151	517	(343)	**133,101**	377	**419**	**28,694**
16.68%	18.06%	4.96%	10.75%	0.86%	0.39%	-0.26%				
1,448.41	1,568.35	430.50	933.35	75.08	33.71	(22.39)	**8,681.77**			
1,390	1,105	510	893	0	265	0	**8,053**	176	**157**	**2,463**
17.26%	13.72%	6.33%	11.08%	0.00%	3.29%	0.00%				
1,943.60	1,545.33	713.43	1,248.34	0.00	370.21	0.00	**11,263.77**			
32,378	32,316	8,629	23,208	315	927	(429)	**193,419**	(220)	**7,453**	**54,754**
16.74%	16.71%	4.46%	12.00%	0.16%	0.48%	-0.22%				
1,392.97	1,390.29	371.22	998.44	13.57	39.90	(18.44)	**8,321.29**			
473	396	89	1,140	27	0	0	**3,106**	8	**(43)**	**542**
15.23%	12.75%	2.85%	36.71%	0.88%	0.00%	0.00%				
2,609.86	2,184.46	488.94	6,288.44	150.75	0.00	0.00	**17,132.35**			
6,195	6,952	2,010	4,308	450	289	(11)	**43,958**	527	**951**	**11,452**
14.09%	15.82%	4.57%	9.80%	1.02%	0.66%	-0.02%				
1,458.14	1,636.43	473.18	1,014.02	105.99	67.99	(2.50)	**10,346.52**			
6,720	9,237	1,028	7,852	53	108	(9)	**48,676**	(317)	**1,979**	**10,914**
13.81%	18.98%	2.11%	16.13%	0.11%	0.22%	-0.02%				
1,290.65	1,774.02	197.47	1,507.98	10.22	20.80	(1.72)	**9,348.18**			
19,365	29,192	7,143	17,277	758	993	(576)	**147,999**	1,834	**(1,311)**	**35,131**
13.08%	19.72%	4.83%	11.67%	0.51%	0.67%	-0.39%				
1,152.45	1,737.28	425.07	1,028.16	45.14	59.09	(34.26)	**8,807.68**			
8,718	10,940	2,200	5,593	43	229	(118)	**51,145**	2,095	**263**	**5,069**
17.05%	21.39%	4.30%	10.93%	0.08%	0.45%	-0.23%				
1,734.77	2,176.74	437.84	1,112.83	8.55	45.49	(23.57)	**10,176.78**			
1,190	870	215	919	0	35	(14)	**5,755**	208	**(94)**	**381**
20.67%	15.12%	3.74%	15.97%	0.00%	0.61%	-0.24%				
2,038.91	1,491.96	369.09	1,575.62	0.00	60.25	(23.98)	**9,864.85**			
630	789	279	1,712	0	0	0	**5,179**	(664)	**(318)**	**1,192**
12.16%	15.24%	5.38%	33.06%	0.00%	0.00%	0.00%				
2,045.20	2,563.22	905.55	5,559.11	0.00	0.00	0.00	**16,816.45**			
16,166	18,378	5,053	6,711	3,131	670	(231)	**98,307**	2,834	**(3,676)**	**7,207**
16.44%	18.69%	5.14%	6.83%	3.19%	0.68%	-0.23%				
1,398.14	1,589.44	437.00	580.44	270.80	57.92	(19.95)	**8,502.25**			
6,030	8,799	2,160	3,630	318	50	(102)	**40,071**	358	**(1,576)**	**5,494**
15.05%	21.96%	5.39%	9.06%	0.79%	0.12%	-0.25%				
1,296.57	1,891.92	464.42	780.63	68.48	10.68	(21.90)	**8,616.40**			
5,044	6,072	2,349	3,167	832	110	(226)	**32,961**	(703)	**(479)**	**12,120**
15.30%	18.42%	7.13%	9.61%	2.52%	0.33%	-0.68%				
1,334.28	1,606.23	621.37	837.69	220.09	28.98	(59.66)	**8,719.38**			
7,368	9,003	2,753	6,534	26	370	(340)	**49,007**	(200)	**1,316**	**10,555**
15.04%	18.37%	5.62%	13.33%	0.05%	0.76%	-0.69%				
1,329.81	1,624.86	496.79	1,179.16	4.73	66.85	(61.35)	**8,844.58**			
1,806	1,466	570	760	71	0	0	**9,918**	(300)	**(163)**	**1,271**
18.20%	14.78%	5.75%	7.66%	0.72%	0.00%	0.00%				
2,708.80	2,199.33	855.56	1,139.63	106.67	0.00	0.00	**14,879.92**			
701	671	268	573	0	56	0	**4,366**	0	**18**	**745**
16.06%	15.37%	6.13%	13.12%	0.00%	1.29%	0.00%				
1,337.32	1,279.57	510.67	1,092.18	0.00	107.50	0.00	**8,327.29**			
6,305	6,834	997	6,257	7	504	(197)	**39,196**	0	**696**	**5,309**
16.09%	17.44%	2.54%	15.96%	0.02%	1.28%	-0.50%				
1,296.95	1,405.65	205.06	1,286.90	1.43	103.57	(40.56)	**8,062.15**			

TABLE VI (Continued)
ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND
2013-2014

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

DISTRICTS	(1) 2013-14 P-2 ADA	(2) Adjusted Net Beginning Balance	REVENUES (3) Revenue Limit Sources	(4) Federal Revenues	(5) Other State Revenues	(6) Other Local Revenues	(7) Total Revenues	(8) Certificated Salaries
Santee Elementary	6,237	$ 10,233	$ 38,776	$ 2,305	$ 2,966	$ 4,270	**$ 48,317**	$ 24,876
Percent of total			80.25%	4.77%	6.14%	8.84%		53.86%
Per ADA			$ 6,217	$ 370	$ 476	$ 685	**$ 7,746**	$ 3,988
Solana Beach Elementary	2,942	25,657	32,064	825	1,136	2,203	**36,228**	17,869
Percent of total			88.51%	2.28%	3.13%	6.08%		50.93%
Per ADA			10,899.35	280.53	386.05	748.83	**12,314.76**	6,074.00
South Bay Union Elementary	5,520	14,038	39,472	4,439	4,184	6,919	**55,013**	28,225
Percent of total			71.75%	8.07%	7.61%	12.58%		46.47%
Per ADA			7,150.73	804.12	758.01	1,253.40	**9,966.26**	5,113.20
Spencer Valley Elementary	29	4,254	1,705	500	218	1,571	**3,994**	313
Percent of total			42.69%	12.51%	5.46%	39.34%		11.88%
Per ADA			59,216.26	17,358.74	7,571.60	54,574.12	**138,720.71**	10,883.16
Vallecitos Elementary	192	337	1,387	140	160	465	**2,152**	896
Percent of total			64.45%	6.52%	7.44%	21.60%		42.93%
Per ADA			7,222.00	730.34	833.26	2,420.12	**11,205.72**	4,665.74
Total Elementary	**121,929**	**$ 247,289**	**$ 830,569**	**$ 76,671**	**$ 64,283**	**$ 118,771**	**$ 1,090,293**	**$ 533,934**
Percent of total			**76.18%**	**7.03%**	**5.90%**	**10.89%**		**48.88%**
Per ADA			**$ 6,812**	**$ 310**	**$ 77**	**$ 1,549**	**$ 8,748**	**$ 4,379**
HIGH SCHOOL DISTRICTS								
Escondido Union High	7,253	$ 14,118	$ 55,500	$ 4,900	$ 4,159	$ 8,083	**$ 72,642**	$ 31,227
Percent of total			76.40%	6.75%	5.73%	11.13%		41.98%
Per ADA			$ 7,652	$ 676	$ 573	$ 1,114	**$ 10,015**	$ 4,305
Fallbrook Union High	2,506	6,908	20,366	3,193	1,762	2,659	**27,979**	10,105
Percent of total			72.79%	11.41%	6.30%	9.50%		40.12%
Per ADA			8,128.44	1,274.27	703.11	1,061.24	**11,167.06**	4,032.96
Grossmont Union High	16,810	22,318	129,546	11,848	10,499	25,720	**177,613**	77,917
Percent of total			72.94%	6.67%	5.91%	14.48%		42.94%
Per ADA			7,706.55	704.81	624.59	1,530.05	**10,566.01**	4,635.20
Julian Union High	145	918	1,823	82	178	657	**2,740**	1,011
Percent of total			66.52%	3.00%	6.49%	23.99%		36.17%
Per ADA			12,606.66	568.01	1,229.80	4,547.33	**18,951.80**	6,995.15
San Dieguito Union High	12,034	14,198	86,135	4,219	7,994	10,338	**108,686**	50,280
Percent of total			79.25%	3.88%	7.36%	9.51%		48.11%
Per ADA			7,157.93	350.58	664.33	859.07	**9,031.91**	4,178.33
Sweetwater Union High	38,092	28,638	277,420	23,391	22,233	28,761	**351,805**	173,974
Percent of total			78.86%	6.65%	6.32%	8.18%		49.28%
Per ADA			7,282.81	614.06	583.67	755.03	**9,235.57**	4,567.15
Total High School	**76,839**	**$ 87,096**	**$ 570,790**	**$ 47,632**	**$ 46,825**	**$ 76,218**	**$ 741,465**	**$ 344,514**
Percent of total			**76.98%**	**6.42%**	**6.32%**	**10.28%**		**46.47%**
Per ADA			**$ 7,428**	**$ 620**	**$ 609**	**$ 992**	**$ 9,650**	**$ 4,484**

TABLE VI (Continued)
ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND
2013-2014

(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			
$ 6,955	$ 7,527	$ 2,112	$ 3,710	$ 224	$ 903	$ (123)	**$ 46,183**	$ (561)	**$ 1,574**	**$ 11,807**
15.06%	16.30%	4.57%	8.03%	0.48%	1.95%	-0.27%				
$ 1,115	$ 1,207	$ 339	$ 595	$ 36	$ 145	$ (20)	**$ 7,404**			
4,913	6,836	2,159	3,345	0	0	(39)	**35,082**	(550)	**596**	**26,253**
14.00%	19.49%	6.15%	9.53%	0.00%	0.00%	-0.11%				
1,670.12	2,323.71	733.90	1,136.89	0.00	0.00	(13.40)	**11,925.21**			
8,772	12,116	3,947	6,399	1,069	523	(315)	**60,735**	4,803	**(919)**	**13,119**
14.44%	19.95%	6.50%	10.54%	1.76%	0.86%	-0.52%				
1,589.16	2,194.87	714.98	1,159.21	193.60	94.84	(57.05)	**11,002.81**			
145	111	42	2,017	9	0	0	**2,637**	(1,000)	**357**	**4,611**
5.50%	4.20%	1.60%	76.48%	0.33%	0.00%	0.00%				
5,037.30	3,848.82	1,462.97	70,053.74	305.71	0.00	0.00	**91,591.70**			
288	294	72	459	0	78	0	**2,087**	128	**192**	**529**
13.80%	14.10%	3.46%	21.97%	0.00%	3.74%	0.00%				
1,500.23	1,532.91	376.49	2,387.90	0.00	406.17	0.00	**10,869.43**			
$ 168,595	**$ 199,633**	**$ 52,328**	**$ 124,535**	**$ 8,950**	**$ 7,393**	**$ (3,097)**	**$ 1,092,271**	**$ 8,683**	**$ 6,705**	**$ 253,994**
15.44%	**18.28%**	**4.79%**	**11.40%**	**0.82%**	**0.68%**	**-0.28%**				
$ 1,383	**$ 1,637**	**$ 429**	**$ 1,021**	**$ 73**	**$ 61**	**$ (25)**	**$ 8,958**			
HIGH SCHOOL DISTRICTS										
$ 12,701	$ 15,614	$ 4,869	$ 9,886	$ 158	$ 87	$ (150)	**$ 74,392**	$ 72	**$ (1,678)**	**$ 12,440**
17.07%	20.99%	6.54%	13.29%	0.21%	0.12%	-0.20%				
$ 1,751	$ 2,153	$ 671	$ 1,363	$ 22	$ 12	$ (21)	**$ 10,257**			
4,692	4,347	1,392	4,220	477	0	(46)	**25,186**	(2,131)	**662**	**7,570**
18.63%	17.26%	5.53%	16.76%	1.89%	0.00%	-0.18%				
1,872.50	1,734.96	555.63	1,684.40	190.41	0.00	(18.55)	**10,052.31**			
35,441	35,134	9,307	22,810	1,091	712	(968)	**181,444**	31	**(3,801)**	**18,517**
19.53%	19.36%	5.13%	12.57%	0.60%	0.39%	-0.53%				
2,108.36	2,090.11	553.67	1,356.95	64.88	42.37	(57.60)	**10,793.93**			
500	433	157	459	236	0	0	**2,796**	0	**(56)**	**861**
17.89%	15.47%	5.61%	16.42%	8.44%	0.00%	0.00%				
3,460.30	2,992.56	1,084.04	3,175.69	1,632.31	0.00	0.00	**19,340.06**			
16,038	20,670	3,726	11,403	249	2,313	(160)	**104,520**	1,240	**5,406**	**19,604**
15.34%	19.78%	3.57%	10.91%	0.24%	2.21%	-0.15%				
1,332.79	1,717.73	309.67	947.62	20.66	192.19	(13.27)	**8,685.74**			
58,983	60,743	18,617	30,820	5,880	4,658	(609)	**353,066**	3,078	**1,817**	**30,455**
16.71%	17.20%	5.27%	8.73%	1.67%	1.32%	-0.17%				
1,548.42	1,594.63	488.72	809.08	154.36	122.27	(15.98)	**9,268.66**			
$ 128,355	**$ 136,942**	**$ 38,068**	**$ 79,599**	**$ 8,091**	**$ 7,769**	**$ (1,933)**	**$ 741,404**	**$ 2,290**	**$ 2,351**	**$ 89,447**
17.31%	**18.47%**	**5.13%**	**10.74%**	**1.09%**	**1.05%**	**-0.26%**				
$ 1,670	**$ 1,782**	**$ 495**	**$ 1,036**	**$ 105**	**$ 101**	**$ (25)**	**$ 9,649**			

TABLE VI (Continued)
ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND
2013-2014

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

DISTRICTS	(1) 2013-14 P-2 ADA	(2) Adjusted Net Beginning Balance	REVENUES (3) Revenue Limit Sources	(4) Federal Revenues	(5) Other State Revenues	(6) Other Local Revenues	(7) Total Revenues	(8) Certificated Salaries
UNIFIED SCHOOL DISTRICTS								
Borrego Springs Unified	401	$ 858	$ 4,041	$ 250	$ 278	$ 644	**$ 5,214**	$ 1,884
Percent of total			77.51%	4.80%	5.34%	12.35%		34.87%
Per ADA			$ 10,083	$ 625	$ 694	$ 1,607	**$ 13,009**	$ 4,702
Carlsbad Unified	10,561	14,739	66,870	3,262	5,210	8,205	**83,548**	39,949
Percent of total			80.04%	3.90%	6.24%	9.82%		48.77%
Per ADA			6,331.55	308.87	493.34	776.93	**7,910.69**	3,782.54
Coronado Unified	3,025	6,981	19,282	2,669	1,430	4,151	**27,531**	13,790
Percent of total			70.04%	9.69%	5.19%	15.08%		45.96%
Per ADA			6,373.23	882.19	472.67	1,371.92	**9,100.00**	4,557.94
Mountain Empire Unified	1,483	4,410	11,712	2,277	1,034	3,260	**18,282**	6,752
Percent of total			64.06%	12.45%	5.65%	17.83%		37.38%
Per ADA			7,898.69	1,535.62	697.13	2,198.48	**12,329.91**	4,553.68
Oceanside Unified	18,667	27,956	124,148	17,647	9,538	16,369	**167,702**	87,822
Percent of total			74.03%	10.52%	5.69%	9.76%		49.34%
Per ADA			6,650.51	945.32	510.92	876.90	**8,983.66**	4,704.54
Poway Unified	34,451	44,889	216,194	9,444	34,750	15,583	**275,971**	134,859
Percent of total			78.34%	3.42%	12.59%	5.65%		48.24%
Per ADA			6,275.46	274.13	1,008.68	452.33	**8,010.61**	3,914.54
Ramona Unified	5,477	5,992	36,315	2,820	2,881	4,922	**46,938**	20,557
Percent of total			77.37%	6.01%	6.14%	10.49%		45.68%
Per ADA			6,630.23	514.90	526.01	898.57	**8,569.70**	3,753.21
San Diego Unified	106,065	75,699	777,393	97,258	145,336	44,404	**1,064,392**	526,317
Percent of total			73.04%	9.14%	13.65%	4.17%		47.25%
Per ADA			7,329.43	916.97	1,370.26	418.65	**10,035.32**	4,962.23
San Marcos Unified	19,321	12,815	121,349	8,135	9,553	14,932	**153,970**	71,733
Percent of total			78.81%	5.28%	6.20%	9.70%		47.35%
Per ADA			6,280.82	421.08	494.47	772.88	**7,969.25**	3,712.81
Valley Center-Pauma Unified	3,980	8,142	27,581	4,104	2,173	3,007	**36,864**	18,225
Percent of total			74.82%	11.13%	5.89%	8.16%		49.26%
Per ADA			6,930.50	1,031.17	545.99	755.53	**9,263.20**	4,579.71
Vista Unified	21,495	44,263	145,756	13,819	11,886	25,101	**196,562**	87,870
Percent of total			74.15%	7.03%	6.05%	12.77%		45.01%
Per ADA			6,781.06	642.90	552.98	1,167.79	**9,144.74**	4,088.03
Warner Unified	204	882	2,158	512	176	371	**3,217**	1,159
Percent of total			67.09%	15.91%	5.48%	11.52%		34.38%
Per ADA			10,577.02	2,507.97	864.11	1,815.77	**15,764.88**	5,678.31
Total Unified	**225,129**	**$ 247,626**	**$ 1,552,798**	**$ 162,197**	**$ 224,246**	**$ 140,949**	**$ 2,080,190**	**$ 1,010,917**
Percent of total			**74.65%**	**7.80%**	**10.78%**	**6.78%**		**47.26%**
Per ADA			**$ 6,897**	**$ 720**	**$ 996**	**$ 626**	**$ 9,240**	**$ 4,490**
Total K-12	**423,897**	**$ 582,011**	**$ 2,954,157**	**$ 286,500**	**$ 335,354**	**$ 335,938**	**$ 3,911,948**	**$ 1,889,364**
Percent of total			**75.52%**	**7.32%**	**8.57%**	**8.59%**		**47.56%**
Per ADA			**$ 6,969**	**$ 676**	**$ 791**	**$ 792**	**$ 9,229**	**$ 4,457**

TABLE VI *(Continued)*
ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND
2013-2014

(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										
$ 950	$ 1,624	$ 137	$ 790	$ -	$ 18	$ -	**$ 5,403**	$ (31)	**$ (220)**	**$ 638**
17.58%	30.05%	2.54%	14.62%	0.00%	0.34%	0.00%				
$ 2,370	$ 4,051	$ 342	$ 1,971	$ -	$ 46	$ -	**$ 13,482**			
11,630	17,034	2,810	9,891	95	502	0	**81,912**	0	**1,636**	**16,375**
14.20%	20.80%	3.43%	12.07%	0.12%	0.61%	0.00%				
1,101.18	1,612.88	266.10	936.51	9.03	47.55	0.00	**7,755.78**			
4,560	6,038	1,072	4,300	287	0	(43)	**30,004**	1,136	**(1,336)**	**5,645**
15.20%	20.13%	3.57%	14.33%	0.96%	0.00%	-0.14%				
1,507.29	1,995.85	354.46	1,421.15	94.82	0.00	(14.35)	**9,917.14**			
3,339	3,303	1,415	2,274	168	820	(7)	**18,064**	(11)	**206**	**4,617**
18.49%	18.29%	7.83%	12.59%	0.93%	4.54%	-0.04%				
2,252.07	2,227.82	954.24	1,533.87	113.47	552.72	(4.86)	**12,183.00**			
28,743	36,091	7,550	15,632	568	1,950	(371)	**177,985**	(15)	**(10,298)**	**17,658**
16.15%	20.28%	4.24%	8.78%	0.32%	1.10%	-0.21%				
1,539.72	1,933.39	404.45	837.41	30.44	104.44	(19.89)	**9,534.49**			
46,258	56,143	12,600	27,814	554	1,717	(366)	**279,580**	15,194	**11,585**	**56,473**
16.55%	20.08%	4.51%	9.95%	0.20%	0.61%	-0.13%				
1,342.75	1,629.68	365.75	807.34	16.09	49.83	(10.61)	**8,115.36**			
8,141	8,358	1,843	5,526	625	9	(57)	**45,002**	0	**1,936**	**7,928**
18.09%	18.57%	4.09%	12.28%	1.39%	0.02%	-0.13%				
1,486.34	1,525.94	336.42	1,008.91	114.09	1.67	(10.39)	**8,216.20**			
192,619	280,673	37,273	76,284	1,828	1,183	(2,267)	**1,113,910**	100,441	**50,922**	**126,621**
17.29%	25.20%	3.35%	6.85%	0.16%	0.11%	-0.20%				
1,816.06	2,646.24	351.42	719.22	17.24	11.15	(21.37)	**10,502.19**			
25,376	32,447	6,695	12,951	480	2,100	(297)	**151,487**	772	**3,255**	**16,070**
16.75%	21.42%	4.42%	8.55%	0.32%	1.39%	-0.20%				
1,313.44	1,679.38	346.53	670.35	24.85	108.71	(15.35)	**7,840.73**			
6,217	6,249	2,046	4,210	131	0	(81)	**36,997**	(314)	**(447)**	**7,695**
16.80%	16.89%	5.53%	11.38%	0.35%	0.00%	-0.22%				
1,562.10	1,570.14	514.19	1,057.89	32.85	0.00	(20.26)	**9,296.63**			
32,529	39,595	6,949	20,497	6,795	1,404	(436)	**195,203**	(290)	**1,068**	**45,331**
16.66%	20.28%	3.56%	10.50%	3.48%	0.72%	-0.22%				
1,513.36	1,842.09	323.31	953.59	316.11	65.31	(20.27)	**9,081.54**			
591	546	313	664	0	98	0	**3,370**	(10)	**(163)**	**719**
17.54%	16.19%	9.28%	19.72%	0.00%	2.89%	0.00%				
2,897.40	2,673.46	1,532.16	3,256.37	0.00	478.05	0.00	**16,515.76**			
$ 360,954	**$ 488,100**	**$ 80,704**	**$ 180,834**	**$ 11,532**	**$ 9,800**	**$ (3,924)**	**$ 2,138,916**	**$ 116,871**	**$ 58,145**	**$ 305,771**
16.88%	**22.82%**	**3.77%**	**8.45%**	**0.54%**	**0.46%**	**-0.18%**				
$ 1,603	**$ 2,168**	**$ 358**	**$ 803**	**$ 51**	**$ 44**	**$ (17)**	**$ 9,501**			
$ 657,904	**$ 824,675**	**$ 171,100**	**$ 384,967**	**$ 28,572**	**$ 24,963**	**$ (8,955)**	**$ 3,972,591**	**$ 127,844**	**$ 67,201**	**$ 649,212**
16.56%	**20.76%**	**4.31%**	**9.69%**	**0.72%**	**0.63%**	**-0.23%**				
$ 1,552	**$ 1,945**	**$ 404**	**$ 908**	**$ 67**	**$ 59**	**$ (21)**	**$ 9,372**			

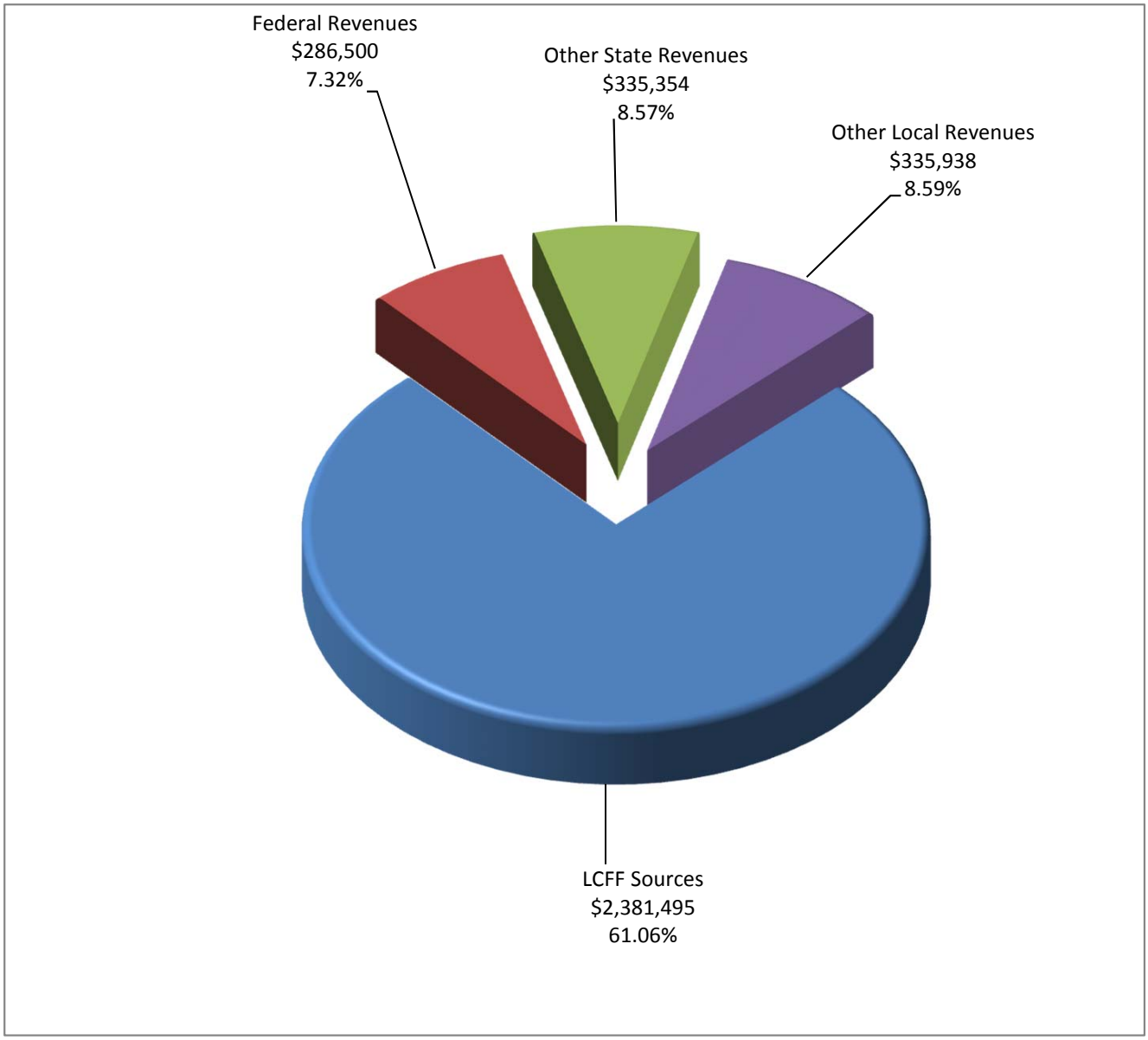
Sources: 2013-2014 P-2 ADA, without Charters, Adults, County Community and County Special Education
2013-2014 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2013-2014

(in thousands)

TOTAL REVENUES

$3,911,948



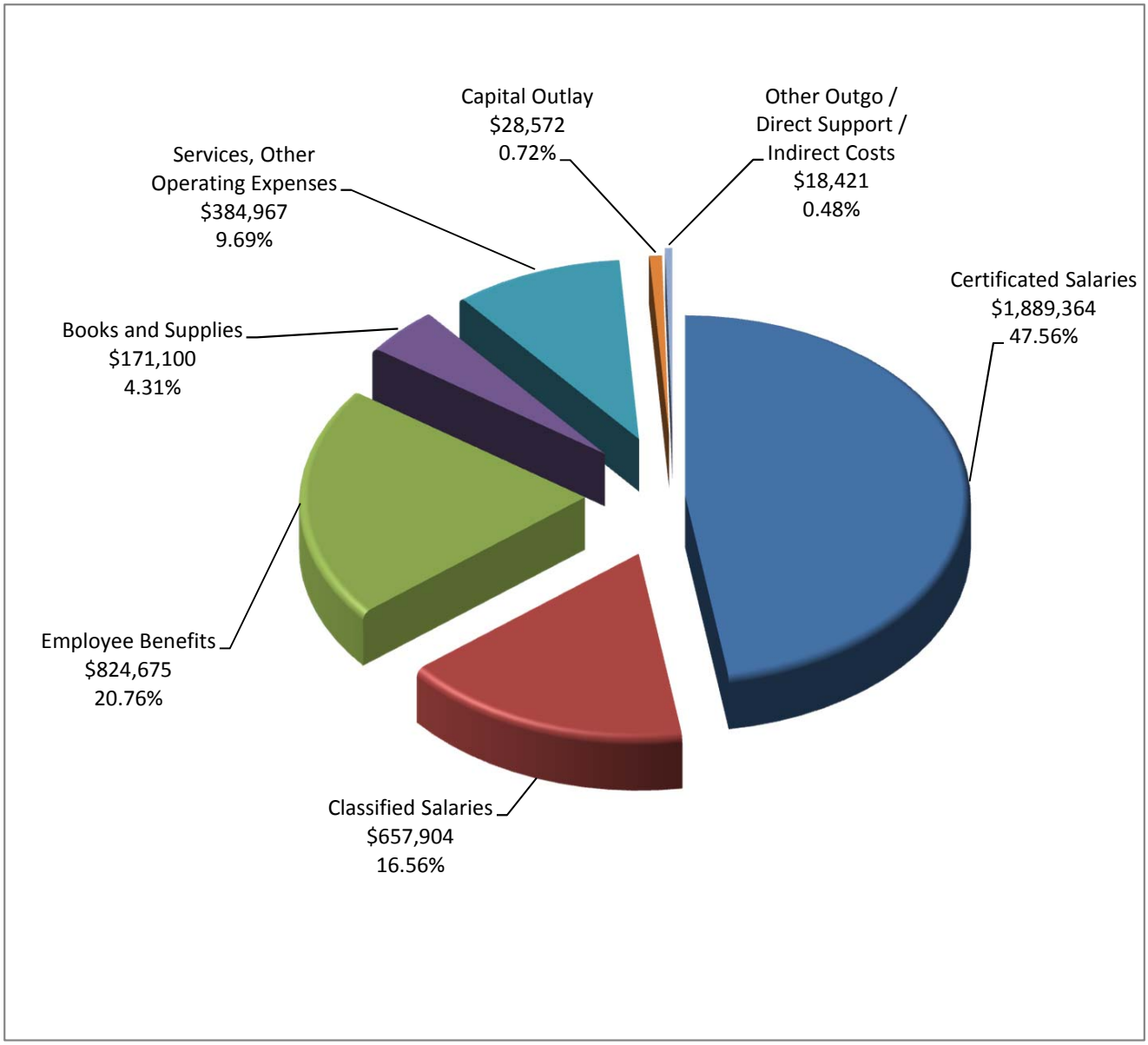
Source: 2013-2014 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

EXPENDITURES BY SOURCE
SAN DIEGO COUNTY (K-12)
2013-2014 UNAUDITED ACTUALS

(in thousands)

TOTAL EXPENDITURES

$3,972,591



Source: 2013-2014 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

TABLE VII
SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS
2013-2014

DISTRICTS	(1) State Aid	(2) Federal Contribution	(4) County Property Tax	(5) Other Special Education Revenue [1]	(6) Total Special Education Revenue	(7) Total Direct Costs
EAST COUNTY						
Alpine Union Elementary	$ 1,064,179	$ 358,847	$ 64,186	$ 71,831	**$ 1,559,043**	$ 2,250,256
Cajon Valley Union Elementary	7,987,995	3,387,589	563,386	1,735,232	**13,674,202**	26,864,118
Dehesa Elementary	823,549	258,793	55,208	48,061	**1,185,611**	1,230,110
Grossmont Union High	10,234,409	5,719,204	770,472	1,807,694	**18,531,779**	45,516,553
Jamul-Dulzura Union Elementary	398,602	195,076	39,500	279,094	**912,272**	1,278,252
La Mesa-Spring Valley Elementary	6,451,785	2,424,884	413,726	381,402	**9,671,797**	19,695,425
Lakeside Union Elementary	3,311,284	1,018,035	188,045	321,719	**4,839,083**	8,294,499
Lemon Grove Elementary	1,763,422	725,297	133,111	111,069	**2,732,899**	4,489,030
Mountain Empire Unified	1,607,801	522,784	104,232	147,754	**2,382,571**	3,177,463
Santee Elementary	2,772,633	1,405,066	223,226	575,789	**4,976,714**	7,274,911
TOTAL EAST COUNTY	**$ 36,415,659**	**$ 16,015,575**	**$ 2,555,092**	**$ 5,479,645**	**$ 60,465,971**	**$ 120,070,616**
NORTH COASTAL						
Bonsall Union Elementary	$ 927,538	$ 409,531	$ 71,767	$ 152,827	**$ 1,561,663**	$ 3,376,005
Cardiff Elementary	299,638	121,245	26,150	42,494	**489,527**	1,114,366
Carlsbad Unified	3,932,261	1,836,616	377,108	858,126	**7,004,111**	17,058,114
Del Mar Union Elementary	1,688,671	852,180	149,181	308,189	**2,998,221**	8,365,858
Encinitas Union Elementary	2,371,644	914,268	188,803	559,178	**4,033,893**	7,839,434
Fallbrook Union Elementary	2,255,794	960,312	192,147	334,150	**3,742,403**	8,445,158
Fallbrook Union High	1,155,784	467,140	97,907	388,786	**2,109,617**	4,242,408
Oceanside Unified	8,291,819	3,665,820	689,385	2,181,567	**14,828,591**	34,289,130
Rancho Santa Fe Elementary	320,287	66,448	23,013	39,452	**449,200**	833,950
San Dieguito Union High	4,427,987	2,323,915	424,840	1,170,483	**8,347,225**	20,678,429
San Marcos Unified	7,443,670	3,840,294	657,165	1,336,195	**13,277,324**	32,686,330
Solana Beach Elementary	1,438,841	555,167	111,413	178,250	**2,283,671**	5,445,503
Vallecitos Elementary	254,283	33,528	12,618	23,608	**324,037**	292,601
Vista Unified	11,857,560	4,811,864	876,178	2,328,696	**19,874,298**	43,113,106
TOTAL NORTH COASTAL	**$ 46,665,777**	**$ 20,858,328**	**$ 3,897,675**	**$ 9,902,002**	**$ 81,323,782**	**$ 187,780,393**
NORTH INLAND						
Borrego Springs Unified	$ 210,584	$ 87,321	$ 17,129	$ 37,775	**$ 352,809**	$ 560,448
Escondido Union Elementary	8,668,427	3,851,205	669,566	1,869,829	**15,059,027**	21,216,535
Escondido Union High	5,493,372	1,465,303	311,885	748,827	**8,019,388**	12,528,082
Julian Union Elementary	1,274,192	463,912	96,549	213,395	**2,048,048**	2,048,048
Julian Union High	431,006	29,393	6,356	46,749	**513,504**	639,814
Ramona Unified	2,241,045	1,357,353	201,168	600,692	**4,400,259**	7,871,418
San Pasqual Union Elementary	479,890	106,892	19,205	31,240	**637,227**	644,167
Spencer Valley Elementary	1,293,919	475,394	108,856	189,670	**2,067,839**	1,959,253
Valley Center-Pauma Unified	1,975,464	841,079	141,613	302,183	**3,260,339**	4,624,885
Warner Unified	210,936	43,963	9,350	36,189	**300,438**	494,883
TOTAL NORTH INLAND	**$ 22,278,835**	**$ 8,721,816**	**$ 1,581,677**	**$ 4,076,550**	**$ 36,658,878**	**$ 52,587,532**
SOUTH COUNTY						
Chula Vista Elementary	$ 12,508,366	$ 5,283,233	$ 997,570	$ 2,121,884	**$ 20,911,053**	$ 38,888,510
Coronado Unified	1,248,291	551,590	107,235	236,251	**2,143,367**	4,837,532
National Elementary	2,458,930	1,095,774	206,799	345,522	**4,107,025**	7,529,227
San Ysidro Elementary	2,094,401	885,982	176,783	286,985	**3,444,150**	6,773,112
South Bay Union Elementary	3,477,315	1,399,544	263,059	896,921	**6,036,839**	11,451,430
Sweetwater Union High	18,671,182	7,178,278	1,388,014	2,416,875	**29,654,349**	66,301,615
TOTAL SOUTH COUNTY	**$ 40,458,485**	**$ 16,394,401**	**$ 3,139,460**	**$ 6,304,437**	**$ 66,296,783**	**$ 135,781,427**
Poway Unified	$ 16,245,487	$ 6,384,416	$ 1,221,685	$ 2,260,096	**$ 26,111,684**	$ 55,034,791
San Diego Unified	66,891,947	23,337,996	3,940,791	8,311,141	**102,481,876**	248,891,567
TOTAL	**$ 83,137,434**	**$ 29,722,412**	**$ 5,162,476**	**$ 10,571,237**	**$ 128,593,559**	**$ 303,926,358**
TOTAL K-12	**$ 228,956,190**	**$ 91,712,532**	**$ 16,336,380**	**$ 36,333,871**	**$ 373,338,973**	**$ 800,146,327**

Source: 2013-2014 Unaudited Actuals Financial And Budget 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
2013-2014

(8) Indirect Support Costs	(9) Total Expenditures	(10) Direct Costs as % of Expenditures	(11) Indirect Support Costs as % of Expenditures	(12) Total Encroachment	(13) Total Encroachment as % of Expenditures
EAST COUNTY					
$ 130,803	**$ 2,381,059**	**94.51%**	**5.49%**	**$ 822,015**	**34.52%**
169,193	**27,033,311**	**99.37%**	**0.63%**	**13,359,110**	**49.42%**
30,316	**1,260,426**	**97.59%**	**2.41%**	**74,815**	**5.94%**
30,802	**45,547,355**	**99.93%**	**0.07%**	**27,015,577**	**59.31%**
1,873	**1,280,125**	**99.85%**	**0.15%**	**367,853**	**28.74%**
50,883	**19,746,308**	**99.74%**	**0.26%**	**10,074,511**	**51.02%**
418,010	**8,712,509**	**95.20%**	**4.80%**	**3,873,426**	**44.46%**
6,394	**4,495,424**	**99.86%**	**0.14%**	**1,762,525**	**39.21%**
79,865	**3,257,328**	**97.55%**	**2.45%**	**874,757**	**26.86%**
504,556	**7,779,467**	**93.51%**	**6.49%**	**2,802,753**	**36.03%**
$ 1,422,695	**$ 121,493,311**	**97.71%**	**2.29%**	**$ 61,027,340**	**50.23%**
NORTH COASTAL					
$ 4,553	**$ 3,380,559**	**99.87%**	**0.13%**	**$ 1,818,895**	**53.80%**
0	**1,114,366**	**100.00%**	**N/A**	**624,839**	**56.07%**
3,088	**17,061,201**	**99.98%**	**0.02%**	**10,057,090**	**58.95%**
0	**8,365,858**	**100.00%**	**N/A**	**5,367,637**	**64.16%**
318,616	**8,158,050**	**96.09%**	**3.91%**	**4,124,157**	**50.55%**
171,491	**8,616,649**	**98.01%**	**1.99%**	**4,874,246**	**56.57%**
12,665	**4,255,073**	**99.70%**	**0.30%**	**2,145,456**	**50.42%**
6,485	**34,295,615**	**99.98%**	**0.02%**	**19,467,024**	**56.76%**
0	**833,950**	**100.00%**	**N/A**	**384,750**	**46.14%**
112,745	**20,791,174**	**99.46%**	**0.54%**	**12,443,948**	**59.85%**
7,173	**32,693,503**	**99.98%**	**0.02%**	**19,416,179**	**59.39%**
0	**5,445,503**	**100.00%**	**N/A**	**3,161,832**	**58.06%**
0	**292,601**	**100.00%**	**N/A**	**0**	**0.00%**
1,216,226	**44,329,332**	**97.26%**	**2.74%**	**24,455,034**	**55.17%**
$ 1,853,043	**$ 189,633,436**	**99.31%**	**1.07%**	**$ 108,341,089**	**57.13%**
NORTH INLAND					
$ -	**$ 560,448**	**100.00%**	**N/A**	**$ 207,639**	**37.05%**
956,665	**22,173,200**	**95.69%**	**4.31%**	**7,114,172**	**32.08%**
164,511	**12,692,593**	**98.70%**	**1.30%**	**4,673,205**	**36.82%**
0	**2,048,048**	**100.00%**	**N/A**	**0**	**0.00%**
3,386	**643,200**	**99.47%**	**0.53%**	**129,696**	**20.16%**
438,882	**8,310,300**	**94.72%**	**5.28%**	**3,910,041**	**47.05%**
0	**644,167**	**100.00%**	**N/A**	**6,940**	**1.08%**
43,150	**2,002,403**	**97.85%**	**2.15%**	**0**	**0.00%**
354,832	**4,979,717**	**92.87%**	**7.13%**	**1,719,378**	**34.53%**
0	**494,883**	**100.00%**	**N/A**	**194,445**	**39.29%**
$ 1,961,425	**$ 54,548,958**	**97.93%**	**3.45%**	**$ 17,955,517**	**32.92%**
SOUTH COUNTY					
$ 1,176,309	**$ 40,064,820**	**97.06%**	**2.94%**	**$ 19,153,766**	**47.81%**
286,729	**5,124,261**	**94.40%**	**5.60%**	**2,980,894**	**58.17%**
366,116	**7,895,343**	**95.36%**	**4.64%**	**3,788,318**	**47.98%**
56,413	**6,829,526**	**99.17%**	**0.83%**	**3,385,376**	**49.57%**
91,902	**11,543,332**	**99.20%**	**0.80%**	**5,506,493**	**47.70%**
320,233	**66,621,848**	**99.52%**	**0.48%**	**36,967,499**	**55.49%**
$ 2,297,702	**$ 138,079,129**	**97.45%**	**2.55%**	**$ 71,782,346**	**51.99%**
$ 408,890	**$ 55,443,681**	**99.26%**	**0.74%**	**$ 29,331,997**	**52.90%**
143,100	**249,034,666**	**99.94%**	**0.06%**	**146,552,791**	**58.85%**
$ 551,989	**$ 304,478,347**	**99.60%**	**0.40%**	**$ 175,884,788**	**57.77%**
$ 8,086,854	**$ 808,233,180**	**98.40%**	**1.95%**	**$ 434,991,080**	**53.82%**

TABLE VIII
COSTS BY PROGRAM - GENERAL FUND
2013-2014

DISTRICTS		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		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	$ -	$ 7,270,800	$ -	$ -	$ -	$ -	$ -
	Allocated Costs	0	2,546,709	0	0	0	0	0
	TOTAL COSTS	0	9,817,509	0	0	0	0	0
Bonsall Union	Direct Costs	0	8,276,249	0	0	0	0	0
	Allocated Costs	0	2,972,565	0	0	0	0	0
	TOTAL COSTS	0	11,248,814	0	0	0	0	0
Cajon Valley Union	Direct Costs	0	67,471,827	0	0	0	0	515,504
	Allocated Costs	0	19,474,832	0	0	0	0	95,789
	TOTAL COSTS	0	86,946,660	0	0	0	0	611,293
Cardiff	Direct Costs	0	4,523,905	0	0	0	0	0
	Allocated Costs	0	1,180,004	0	0	0	0	0
	TOTAL COSTS	0	5,703,910	0	0	0	0	0
Chula Vista Elementary	Direct Costs	1,100,920	117,839,799	0	0	0	0	0
	Allocated Costs	0	43,834,114	0	0	0	0	0
	TOTAL COSTS	1,100,920	161,673,913	0	0	0	0	0
Dehesa	Direct Costs	0	1,146,672	0	0	0	0	0
	Allocated Costs	0	399,482	0	0	0	0	0
	TOTAL COSTS	0	1,546,155	0	0	0	0	0
Del Mar Union	Direct Costs	0	24,559,196	0	0	0	0	0
	Allocated Costs	0	6,986,438	0	0	0	0	0
	TOTAL COSTS	0	31,545,633	0	0	0	0	0
Encinitas Union	Direct Costs	0	27,960,890	0	0	0	0	0
	Allocated Costs	0	7,842,872	0	0	0	0	0
	TOTAL COSTS	0	35,803,762	0	0	0	0	0
Escondido Union	Direct Costs	102	70,605,938	0	0	197,804	0	436,529
	Allocated Costs	0	30,884,143	0	0	80,071	0	95,166
	TOTAL COSTS	102	101,490,081	0	0	277,874	0	531,695
Fallbrook Union Elementary	Direct Costs	245,436	25,345,801	0	0	0	0	85,426
	Allocated Costs	0	9,337,541	0	0	0	0	37,938
	TOTAL COSTS	245,436	34,683,342	0	0	0	0	123,364
Jamul-Dulzura Union	Direct Costs	0	3,797,059	0	0	0	0	0
	Allocated Costs	0	1,976,933	0	0	0	0	0
	TOTAL COSTS	0	5,773,991	0	0	0	0	0
Julian Union	Direct Costs	0	2,033,484	0	0	0	0	0
	Allocated Costs	0	481,845	0	0	0	0	0
	TOTAL COSTS	0	2,515,330	0	0	0	0	0
La Mesa-Spring Valley	Direct Costs	0	59,132,131	0	0	0	0	289,244
	Allocated Costs	0	8,592,874	0	0	0	0	0
	TOTAL COSTS	0	67,725,005	0	0	0	0	289,244
Lakeside Union	Direct Costs	59,100	23,112,334	0	0	64,388	0	0
	Allocated Costs	0	5,742,471	0	0	0	0	0
	TOTAL COSTS	59,100	28,854,805	0	0	64,388	0	0
Lemon Grove	Direct Costs	30,398	17,832,332	0	0	0	0	0
	Allocated Costs	0	5,015,617	0	0	0	0	0
	TOTAL COSTS	30,398	22,847,949	0	0	0	0	0
National	Direct Costs	165	27,766,920	0	0	0	0	0
	Allocated Costs	0	8,847,465	0	0	0	0	0
	TOTAL COSTS	165	36,614,384	0	0	0	0	0
Rancho Santa Fe	Direct Costs	0	6,199,956	0	0	0	0	0
	Allocated Costs	0	1,567,094	0	0	0	0	0
	TOTAL COSTS	0	7,767,050	0	0	0	0	0
San Pasqual Union	Direct Costs	0	2,334,230	0	0	0	0	0
	Allocated Costs	0	874,877	0	0	0	0	0
	TOTAL COSTS	0	3,209,107	0	0	0	0	0
San Ysidro	Direct Costs	1,329	19,775,506	0	0	0	0	0
	Allocated Costs	0	5,675,519	0	0	0	0	0
	TOTAL COSTS	1,329	25,451,025	0	0	0	0	0

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INSTRUCTIONAL GOALS (*Continued*)								
GENERAL EDUCATION			**SUPPLEMENTAL K-12**					
Vocational Education	**General Education, Adult**	**TOTAL General Education**	**Bilingual**	**Migrant Education**	**TOTAL Supplemental Education K-12**	**Special Education**	**Regional Occupational Ctr/Prg (ROC/P)**	**TOTAL Instructional Goals**
ELEMENTARY SCHOOL DISTRICTS								
$ -	$ -	**$ 7,270,800**	$ 98,826	$ -	**$ 98,826**	$ 2,382,181	$ -	**$ 9,751,806**
0	0	**2,546,709**	14,280	0	**14,280**	391,565	0	**2,952,554**
0	0	**9,817,509**	113,106	0	**113,106**	2,773,746	0	**12,704,360**
0	0	**8,276,249**	247,088	0	**247,088**	3,424,620	0	**11,947,957**
0	0	**2,972,565**	0	0	**0**	668,899	0	**3,641,464**
0	0	**11,248,814**	247,088	0	**247,088**	4,093,519	0	**15,589,420**
0	0	**67,987,331**	1,416,437	0	**1,416,437**	29,211,877	0	**98,615,645**
0	0	**19,570,621**	68,968	0	**68,968**	4,394,317	0	**24,033,906**
0	0	**87,557,953**	1,485,405	0	**1,485,405**	33,606,194	0	**122,649,552**
0	0	**4,523,905**	201,929	0	**201,929**	990,599	0	**5,716,434**
0	0	**1,180,004**	59,700	0	**59,700**	176,111	0	**1,415,816**
0	0	**5,703,910**	261,629	0	**261,629**	1,166,711	0	**7,132,250**
0	0	**118,940,719**	3,095,792	0	**3,095,792**	37,983,262	0	**160,019,773**
0	0	**43,834,114**	3,107,143	0	**3,107,143**	2,975,308	0	**49,916,564**
0	0	**162,774,833**	6,202,935	0	**6,202,935**	40,958,570	0	**209,936,337**
0	0	**1,146,672**	0	0	**0**	1,230,110	0	**2,376,782**
0	0	**399,482**	0	0	**0**	111,109	0	**510,592**
0	0	**1,546,155**	0	0	**0**	1,341,219	0	**2,887,374**
0	0	**24,559,196**	119,896	0	**119,896**	8,260,750	0	**32,939,842**
0	0	**6,986,438**	0	0	**0**	863,914	0	**7,850,352**
0	0	**31,545,633**	119,896	0	**119,896**	9,124,665	0	**40,790,194**
0	0	**27,960,890**	276,868	0	**276,868**	7,731,117	0	**35,968,875**
0	0	**7,842,872**	0	0	**0**	1,052,493	0	**8,895,365**
0	0	**35,803,762**	276,868	0	**276,868**	8,783,610	0	**44,864,240**
0	0	**71,240,373**	5,331,947	0	**5,331,947**	21,216,535	0	**97,788,855**
0	0	**31,059,380**	77,774	0	**77,774**	5,582,261	0	**36,719,415**
0	0	**102,299,753**	5,409,721	0	**5,409,721**	26,798,796	0	**134,508,270**
0	0	**25,676,662**	1,036,366	0	**1,036,366**	8,166,155	0	**34,879,184**
0	0	**9,375,479**	174,515	0	**174,515**	1,636,185	0	**11,186,178**
0	0	**35,052,141**	1,210,881	0	**1,210,881**	9,802,340	0	**46,065,362**
0	0	**3,797,059**	140,662	0	**140,662**	1,336,202	0	**5,273,922**
0	0	**1,976,933**	121,379	0	**121,379**	316,825	0	**2,415,137**
0	0	**5,773,991**	262,041	0	**262,041**	1,653,027	0	**7,689,059**
0	0	**2,033,484**	5,237	0	**5,237**	2,048,048	0	**4,086,769**
0	0	**481,845**	0	0	**0**	179,304	0	**661,149**
0	0	**2,515,330**	5,237	0	**5,237**	2,227,352	0	**4,747,918**
0	0	**59,421,374**	1,512,629	0	**1,512,629**	19,416,387	0	**80,350,390**
0	0	**8,592,874**	0	0	**0**	2,463,229	0	**11,056,104**
0	0	**68,014,249**	1,512,629	0	**1,512,629**	21,879,617	0	**91,406,494**
0	0	**23,235,822**	96,669	0	**96,669**	8,362,416	0	**31,694,908**
0	0	**5,742,471**	0	0	**0**	1,148,430	0	**6,890,902**
0	0	**28,978,293**	96,669	0	**96,669**	9,510,846	0	**38,585,809**
0	0	**17,862,730**	888,699	0	**888,699**	4,402,868	0	**23,154,298**
0	0	**5,015,617**	0	0	**0**	886,412	0	**5,902,029**
0	0	**22,878,347**	888,699	0	**888,699**	5,289,280	0	**29,056,327**
0	0	**27,767,085**	1,743,886	0	**1,743,886**	7,271,474	0	**36,782,445**
0	0	**8,847,465**	0	0	**0**	1,433,940	0	**10,281,405**
0	0	**36,614,549**	1,743,886	0	**1,743,886**	8,705,415	0	**47,063,850**
0	0	**6,199,956**	0	0	**0**	833,950	0	**7,033,906**
0	0	**1,567,094**	0	0	**0**	124,207	0	**1,691,300**
0	0	**7,767,050**	0	0	**0**	958,157	0	**8,725,207**
0	0	**2,334,230**	40,891	0	**40,891**	608,541	0	**2,983,662**
0	0	**874,877**	0	0	**0**	93,139	0	**968,016**
0	0	**3,209,107**	40,891	0	**40,891**	701,680	0	**3,951,678**
0	0	**19,776,835**	432,422	0	**432,422**	6,770,881	0	**26,980,139**
0	0	**5,675,519**	113,698	0	**113,698**	1,394,600	0	**7,183,817**
0	0	**25,452,354**	546,120	0	**546,120**	8,165,482	0	**34,163,956**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

DISTRICTS		(17) OTHER GOALS Nonagency - Educational, Other	(18) OTHER GOALS Community Services	(19) OTHER GOALS Child Care and Development Services	(20) OTHER GOALS Other Funds	(21) OTHER GOALS TOTAL OTHER GOALS	(22) TOTAL Direct Costs
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union	Direct Costs	$ 17,531	$ -	$ 272,431	$ -	**$ 289,963**	**$ 10,041,769**
	Allocated Costs	0	0	55,054	55,054	**110,107**	**3,062,661**
	TOTAL COSTS	17,531	0	327,485	55,054	**400,070**	**13,104,430**
Bonsall Union	Direct Costs	0	0	0	0	**0**	**11,947,957**
	Allocated Costs	0	0	0	0	**0**	**3,641,464**
	TOTAL COSTS	0	0	0	0	**0**	**15,589,420**
Cajon Valley Union	Direct Costs	1,361,703	138,508	0	0	**1,500,211**	**100,115,856**
	Allocated Costs	0	0	0	587,506	**587,506**	**24,621,413**
	TOTAL COSTS	1,361,703	138,508	0	587,506	**2,087,717**	**124,737,269**
Cardiff	Direct Costs	0	0	0	0	**0**	**5,716,434**
	Allocated Costs	0	0	0	0	**0**	**1,415,816**
	TOTAL COSTS	0	0	0	0	**0**	**7,132,250**
Chula Vista Elementary	Direct Costs	3,582,797	664,793	0	0	**4,247,589**	**164,267,362**
	Allocated Costs	0	1,791,021	0	2,575,733	**4,366,754**	**54,283,318**
	TOTAL COSTS	3,582,797	2,455,813	0	2,575,733	**8,614,343**	**218,550,680**
Dehesa	Direct Costs	0	0	0	0	**0**	**2,376,782**
	Allocated Costs	0	0	0	0	**0**	**510,592**
	TOTAL COSTS	0	0	0	0	**0**	**2,887,374**
Del Mar Union	Direct Costs	0	0	0	0	**0**	**32,939,842**
	Allocated Costs	0	0	0	0	**0**	**7,850,352**
	TOTAL COSTS	0	0	0	0	**0**	**40,790,194**
Encinitas Union	Direct Costs	238,108	0	901,474	0	**1,139,582**	**37,108,457**
	Allocated Costs	0	0	0	0	**0**	**8,895,365**
	TOTAL COSTS	238,108	0	901,474	0	**1,139,582**	**46,003,822**
Escondido Union	Direct Costs	3,342,087	105,072	0	0	**3,447,158**	**101,236,013**
	Allocated Costs	10,469	0	0	730,163	**740,632**	**37,460,047**
	TOTAL COSTS	3,352,555	105,072	0	730,163	**4,187,790**	**138,696,060**
Fallbrook Union Elementary	Direct Costs	734,794	474	0	0	**735,268**	**35,614,452**
	Allocated Costs	0	0	0	0	**0**	**11,186,178**
	TOTAL COSTS	734,794	474	0	0	**735,268**	**46,800,630**
Jamul-Dulzura Union	Direct Costs	32,010	0	0	0	**32,010**	**5,305,932**
	Allocated Costs	0	0	0	0	**0**	**2,415,137**
	TOTAL COSTS	32,010	0	0	0	**32,010**	**7,721,070**
Julian Union	Direct Costs	0	61,797	0	0	**61,797**	**4,148,566**
	Allocated Costs	0	7,331	0	0	**7,331**	**668,480**
	TOTAL COSTS	0	69,128	0	0	**69,128**	**4,817,046**
La Mesa-Spring Valley	Direct Costs	1,166,136	130,347	0	0	**1,296,483**	**81,646,874**
	Allocated Costs	0	0	0	0	**0**	**11,056,104**
	TOTAL COSTS	1,166,136	130,347	0	0	**1,296,483**	**92,702,977**
Lakeside Union	Direct Costs	511,588	14,960	0	0	**526,548**	**32,221,455**
	Allocated Costs	0	0	0	0	**0**	**6,890,902**
	TOTAL COSTS	511,588	14,960	0	0	**526,548**	**39,112,357**
Lemon Grove	Direct Costs	176,105	0	0	0	**176,105**	**23,330,403**
	Allocated Costs	0	0	0	383,767	**383,767**	**6,285,796**
	TOTAL COSTS	176,105	0	0	383,767	**559,872**	**29,616,199**
National	Direct Costs	0	416,303	0	0	**416,303**	**37,198,747**
	Allocated Costs	0	0	0	0	**0**	**10,281,405**
	TOTAL COSTS	0	416,303	0	0	**416,303**	**47,480,153**
Rancho Santa Fe	Direct Costs	0	0	0	0	**0**	**7,033,906**
	Allocated Costs	0	0	0	0	**0**	**1,691,300**
	TOTAL COSTS	0	0	0	0	**0**	**8,725,207**
San Pasqual Union	Direct Costs	0	0	0	0	**0**	**2,983,662**
	Allocated Costs	0	0	0	0	**0**	**968,016**
	TOTAL COSTS	0	0	0	0	**0**	**3,951,678**
San Ysidro	Direct Costs	0	0	0	0	**0**	**26,980,139**
	Allocated Costs	0	0	0	396,679	**396,679**	**7,580,496**
	TOTAL COSTS	0	0	0	396,679	**396,679**	**34,560,635**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

(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 2011-12 (based on 2009-10 expenditure data)**
	Food Services	**Enterprise**	**Facilities Acquisition & Construction**	**Other Outgo**	**TOTAL OTHER COSTS**		
ELEMENTARY SCHOOL DISTRICTS							
1,167,283	19,214	0	0	494,422	**513,637**	**14,785,350**	**6.11%**
1,481,398	0	0	0	632,846	**632,846**	**17,703,664**	**6.05%**
7,846,580	0	0	0	932,420	**932,420**	**133,516,268**	**4.25%**
641,264	0	0	0	357,489	**357,489**	**8,131,003**	**4.27%**
9,151,346	11,210	285,339	522,963	1,506,672	**2,326,184**	**230,028,209**	**3.91%**
218,197	60	0	0	27,000	**27,060**	**3,132,631**	**4.83%**
2,528,131	0	0	350,818	288,880	**639,697**	**43,958,022**	**4.55%**
2,465,595	3,272	0	27,573	1,110,605	**1,141,449**	**49,610,866**	**5.00%**
7,726,314	8,415	0	569,762	2,376,139	**2,954,316**	**149,376,690**	**5.37%**
4,044,866	9,337	0	61,402	3,540,306	**3,611,045**	**54,456,541**	**6.91%**
659,853	0	0	30,576	243,432	**274,008**	**8,654,931**	**6.51%**
361,335	0	0	0	663,750	**663,750**	**5,842,132**	**3.52%**
4,788,760	91	2,158	37,067	898,440	**937,757**	**98,429,494**	**4.01%**
3,542,242	0	0	0	172,171	**172,171**	**42,826,769**	**5.59%**
2,510,449	14,372	0	710,195	812,771	**1,537,339**	**33,663,986**	**6.17%**
2,999,687	211,063	0	0	615,244	**826,307**	**51,306,147**	**5.09%**
1,152,340	0	0	40,810	300,000	**340,810**	**10,218,357**	**9.90%**
358,039	0	0	0	56,363	**56,363**	**4,366,080**	**6.86%**
4,120,355	0	0	0	515,432	**515,432**	**39,196,422**	**6.64%**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

DISTRICTS		(1) General Education, Pre-K	(2) Regular Education, K-12	(3) Alternative Schools	(4) Continuation Schools	(5) Independent Study Centers	(6) Opportunity Schools	(7) Community Day Schools
		INSTRUCTIONAL GOALS						
		GENERAL EDUCATION						
Santee	Direct Costs	$ -	$ 24,206,258	$ 165,196	$ -	$ -	$ -	$ 112,076
	Allocated Costs	0	7,527,731	49,467	0	0	0	0
	TOTAL COSTS	0	31,733,989	214,663	0	0	0	112,076
Solana Beach	Direct Costs	0	20,520,527	0	0	0	0	0
	Allocated Costs	0	5,890,814	0	0	0	0	0
	TOTAL COSTS	0	26,411,341	0	0	0	0	0
South Bay Union	Direct Costs	62,125	47,336,437	0	0	0	0	0
	Allocated Costs	82,415	3,695,014	0	0	0	0	0
	TOTAL COSTS	144,540	51,031,451	0	0	0	0	0
Spencer Valley	Direct Costs	0	463,712	0	0	0	0	0
	Allocated Costs	0	83,714	0	0	0	0	0
	TOTAL COSTS	0	547,427	0	0	0	0	0
Vallecitos	Direct Costs	0	984,034	0	0	0	0	0
	Allocated Costs	0	349,183	0	0	0	0	0
	TOTAL COSTS	0	1,333,217	0	0	0	0	0
TOTAL ELEMENTARY	**Direct Costs**	**$ 1,499,574**	**$ 610,495,996**	**$ 165,196**	**$ -**	**$ 262,192**	**$ -**	**$ 1,438,779**
	Allocated Costs	**$ 82,415**	**$ 181,779,852**	**$ 49,467**	**$ -**	**$ 80,071**	**$ -**	**$ 228,893**
	TOTAL COSTS	**$ 1,581,989**	**$ 792,275,847**	**$ 214,663**	**$ -**	**$ 342,263**	**$ -**	**$ 1,667,672**
		HIGH SCHOOL DISTRICTS						
Escondido Union High	Direct Costs	$ -	$ 27,937,867	$ 335,044	$ 2,585,635	$ 1,269,986	$ -	$ 430,320
	Allocated Costs	0	13,529,777	55,826	893,585	296,873	0	242,159
	TOTAL COSTS	0	41,467,644	390,870	3,479,219	1,566,860	0	672,480
Fallbrook Union High	Direct Costs	0	9,079,349	0	881,025	534,930	0	0
	Allocated Costs	0	3,986,315	0	226,602	159,959	0	0
	TOTAL COSTS	0	13,065,665	0	1,107,627	694,889	0	0
Grossmont Union High	Direct Costs	0	72,108,037	2,050,921	3,754,917	0	0	0
	Allocated Costs	0	25,795,221	617,266	903,644	0	0	0
	TOTAL COSTS	0	97,903,258	2,668,187	4,658,560	0	0	0
Julian Union High	Direct Costs	0	980,999	0	96,663	0	0	0
	Allocated Costs	0	477,446	0	31,572	0	0	0
	TOTAL COSTS	0	1,458,445	0	128,235	0	0	0
San Dieguito Union High	Direct Costs	0	50,335,678	0	833,023	0	0	0
	Allocated Costs	0	20,620,606	0	335,035	0	0	0
	TOTAL COSTS	0	70,956,284	0	1,168,057	0	0	0
Sweetwater Union High	Direct Costs	0	215,374,520	759,999	2,015,007	6,217,647	0	520,483
	Allocated Costs	0	30,588,195	35,396	203,714	59,754	0	0
	TOTAL COSTS	0	245,962,716	795,395	2,218,721	6,277,401	0	520,483
TOTAL HIGH SCHOOL	**Direct Costs**	**$ -**	**$ 375,816,451**	**$ 3,145,964**	**$ 10,166,268**	**$ 8,022,563**	**$ -**	**$ 950,803**
	Allocated Costs	**$ -**	**$ 94,997,562**	**$ 708,488**	**$ 2,594,152**	**$ 516,586**	**$ -**	**$ 242,159**
	TOTAL COSTS	**$ -**	**$ 470,814,012**	**$ 3,854,452**	**$ 12,760,419**	**$ 8,539,149**	**$ -**	**$ 1,192,963**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
INSTRUCTIONAL GOALS (*Continued*)							
GENERAL EDUCATION		**SUPPLEMENTAL K-12**					
Vocational Education	**General Education, Adult**	**TOTAL General Education**	**Bilingual**	**Migrant Education**	**TOTAL Supplemental Education K-12**	**Special Education**	**Regional Occupational Ctr/Prg (ROC/P)**	**TOTAL Instructional Goals**
$ -	$ -	**$ 24,483,529**	$ 261,745	$ -	**$ 261,745**	$ 7,888,269	$ -	**$ 32,633,543**
0	0	**7,577,198**	0	0	**0**	1,866,263	0	**9,443,461**
0	0	**32,060,728**	261,745	0	**261,745**	9,754,532	0	**42,077,004**
0	0	**20,520,527**	110,201	0	**110,201**	5,787,799	0	**26,418,527**
0	0	**5,890,814**	0	0	**0**	256,335	0	**6,147,149**
0	0	**26,411,341**	110,201	0	**110,201**	6,044,134	0	**32,565,676**
0	0	**47,398,562**	45,430	0	**45,430**	10,919,773	0	**58,363,765**
0	0	**3,777,430**	0	0	**0**	468,068	0	**4,245,498**
0	0	**51,175,991**	45,430	0	**45,430**	11,387,841	0	**62,609,263**
0	0	**463,712**	0	0	**0**	1,959,253	0	**2,422,965**
0	0	**83,714**	0	0	**0**	39,773	0	**123,488**
0	0	**547,427**	0	0	**0**	1,999,026	0	**2,546,453**
0	0	**984,034**	0	0	**0**	292,601	0	**1,276,635**
0	0	**349,183**	0	0	**0**	34,846	0	**384,029**
0	0	**1,333,217**	0	0	**0**	327,447	0	**1,660,664**
$ -	**$ -**	**$ 613,861,737**	**$ 17,103,619**	**$ -**	**$ 17,103,619**	**$ 198,495,670**	**$ -**	**$ 829,461,025**
$ -	**$ -**	**$ 182,220,698**	**$ 3,737,457**	**$ -**	**$ 3,737,457**	**$ 28,557,535**	**$ -**	**$ 214,515,690**
$ -	**$ -**	**$ 796,082,434**	**$ 20,841,076**	**$ -**	**$ 20,841,076**	**$ 227,053,205**	**$ -**	**$ 1,043,976,715**
HIGH SCHOOL DISTRICTS							
$ 276,686	$ 2,024,215	**$ 34,859,754**	$ 780,374	$ -	**$ 780,374**	$ 12,470,376	$ 1,254,550	**$ 49,365,054**
0	937,740	**15,955,960**	204,818	0	**204,818**	2,356,254	0	**18,517,032**
276,686	2,961,955	**50,815,714**	985,193	0	**985,193**	14,826,630	1,254,550	**67,882,086**
94,431	0	**10,589,735**	367,321	0	**367,321**	4,996,155	660,638	**16,613,849**
0	0	**4,372,877**	0	0	**0**	691,677	0	**5,064,554**
94,431	0	**14,962,612**	367,321	0	**367,321**	5,687,832	660,638	**21,678,402**
762,173	0	**78,676,047**	2,643,395	0	**2,643,395**	45,002,113	5,137,960	**131,459,515**
37,103	0	**27,353,234**	535,720	0	**535,720**	9,299,015	1,399,873	**38,587,843**
799,276	0	**106,029,281**	3,179,116	0	**3,179,116**	54,301,128	6,537,833	**170,047,358**
0	0	**1,077,662**	11,928	0	**11,928**	403,814	127,147	**1,620,551**
0	0	**509,019**	0	0	**0**	24,396	28,865	**562,280**
0	0	**1,586,680**	11,928	0	**11,928**	428,210	156,013	**2,182,831**
114,721	0	**51,283,421**	52,749	0	**52,749**	19,980,047	1,327,639	**72,643,856**
0	0	**20,955,641**	0	0	**0**	2,720,398	409,901	**24,085,940**
114,721	0	**72,239,062**	52,749	0	**52,749**	22,700,446	1,737,540	**96,729,796**
572,816	(5)	**225,460,468**	1,872,651	0	**1,872,651**	65,662,061	3,951,209	**296,946,390**
0	0	**30,887,059**	0	0	**0**	2,427,210	0	**33,314,269**
572,816	(5)	**256,347,527**	1,872,651	0	**1,872,651**	68,089,271	3,951,209	**330,260,658**
$ 1,820,827	**$ 2,024,210**	**$ 401,947,086**	**$ 5,728,419**	**$ -**	**$ 5,728,419**	**$ 148,514,567**	**$ 12,459,142**	**$ 568,649,215**
$ 37,103	**$ 937,740**	**$ 100,033,789**	**$ 740,539**	**$ -**	**$ 740,539**	**$ 17,518,950**	**$ 1,838,640**	**$ 120,131,917**
$ 1,857,930	**$ 2,961,950**	**$ 501,980,875**	**$ 6,468,958**	**$ -**	**$ 6,468,958**	**$ 166,033,517**	**$ 14,297,782**	**$ 688,781,132**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

DISTRICTS		(16) OTHER GOALS Nonagency - Educational, Other	(17) OTHER GOALS Community Services	(18) OTHER GOALS Child Care and Development Services	(19) OTHER GOALS Other Funds	(20) OTHER GOALS TOTAL OTHER GOALS	(21) TOTAL Direct Costs
Santee	Direct Costs	$ -	$ 20,738	$ 218,490	$ -	**$ 239,228**	**$ 32,872,771**
	Allocated Costs	0	0	0	65,520	**65,520**	**9,508,981**
	TOTAL COSTS	0	20,738	218,490	65,520	**304,748**	**42,381,752**
Solana Beach	Direct Costs	0	0	0	0	**0**	**26,418,527**
	Allocated Costs	0	0	0	0	**0**	**6,147,149**
	TOTAL COSTS	0	0	0	0	**0**	**32,565,676**
South Bay Union	Direct Costs	1,974,542	35,202	0	0	**2,009,744**	**60,373,509**
	Allocated Costs	0	0	255,937	0	**255,937**	**4,501,435**
	TOTAL COSTS	1,974,542	35,202	255,937	0	**2,265,681**	**64,874,944**
Spencer Valley	Direct Costs	0	0	0	0	**0**	**2,422,965**
	Allocated Costs	0	0	0	0	**0**	**123,488**
	TOTAL COSTS	0	0	0	0	**0**	**2,546,453**
Vallecitos	Direct Costs	84,977	0	0	0	**84,977**	**1,361,612**
	Allocated Costs	0	0	0	0	**0**	**384,029**
	TOTAL COSTS	84,977	0	0	0	**84,977**	**1,745,641**
TOTAL ELEMENTARY	**Direct Costs**	**$ 13,222,378**	**$ 1,588,193**	**$ 1,392,395**	**$ -**	**$ 16,202,967**	**$ 845,663,992**
	Allocated Costs	**$ 10,469**	**$ 1,798,352**	**$ 310,991**	**$ 4,794,422**	**$ 6,914,233**	**$ 221,429,923**
	TOTAL COSTS	**$ 13,232,847**	**$ 3,386,545**	**$ 1,703,386**	**$ 4,794,422**	**$ 23,117,199**	**$ 1,067,093,915**
HIGH SCHOOL DISTRICTS							
Escondido Union High	Direct Costs	$ 1,106,709	$ -	$ 287,950	$ -	**$ 1,394,660**	**$ 50,759,714**
	Allocated Costs	68,149	0	0	0	**68,149**	**18,585,181**
	TOTAL COSTS	1,174,859	0	287,950	0	**1,462,809**	**69,344,895**
Fallbrook Union High	Direct Costs	308,260	180,836	0	0	**489,096**	**17,102,945**
	Allocated Costs	0	0	0	0	**0**	**5,064,554**
	TOTAL COSTS	308,260	180,836	0	0	**489,096**	**22,167,499**
Grossmont Union High	Direct Costs	117,382	600,753	8,513	0	**726,648**	**132,186,163**
	Allocated Costs	0	0	0	0	**0**	**38,587,843**
	TOTAL COSTS	117,382	600,753	8,513	0	**726,648**	**170,774,006**
Julian Union High	Direct Costs	9,705	0	0	0	**9,705**	**1,630,256**
	Allocated Costs	0	0	0	0	**0**	**562,280**
	TOTAL COSTS	9,705	0	0	0	**9,705**	**2,192,537**
San Dieguito Union High	Direct Costs	61,660	0	0	0	**61,660**	**72,705,516**
	Allocated Costs	0	0	0	0	**0**	**24,085,940**
	TOTAL COSTS	61,660	0	0	0	**61,660**	**96,791,456**
Sweetwater Union High	Direct Costs	1,620	268,978	0	0	**270,599**	**297,216,988**
	Allocated Costs	139,039	0	0	1,080,908	**1,219,947**	**34,534,216**
	TOTAL COSTS	140,659	268,978	0	1,080,908	**1,490,546**	**331,751,204**
TOTAL HIGH SCHOOL	**Direct Costs**	**$ 1,605,337**	**$ 1,050,567**	**$ 296,464**	**$ -**	**$ 2,952,368**	**$ 571,601,582**
	Allocated Costs	**$ 207,188**	**$ -**	**$ -**	**$ 1,080,908**	**$ 1,288,096**	**$ 121,420,013**
	TOTAL COSTS	**$ 1,812,525**	**$ 1,050,567**	**$ 296,464**	**$ 1,080,908**	**$ 4,240,464**	**$ 693,021,595**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
	OTHER COSTS						
Central Administration Costs including other funds	**Food Services**	**Enterprise**	**Facilities Acquisition & Construction**	**Other Outgo**	**TOTAL OTHER COSTS**	**TOTAL General Fund Costs by Program**	**INDIRECT COST RATE 2011-12 (based on 2009-10 expenditure data)**
2,766,365	0	0	131,644	1,575,395	**1,707,039**	**46,855,156**	**6.95%**
2,507,113	9,034	0	0	550,000	**559,034**	**35,631,823**	**7.41%**
3,852,597	0	0	709,938	4,480,346	**5,190,284**	**73,917,825**	**4.72%**
65,098	25,374	0	0	1,000,000	**1,025,374**	**3,636,925**	**2.44%**
263,635	0	0	0	84,421	**84,421**	**2,093,697**	**11.05%**
$ 67,218,842	**$ 311,443**	**$ 287,497**	**$ 3,192,748**	**$ 23,234,544**	**$ 27,026,232**	**$ 1,161,338,989**	
HIGH SCHOOL DISTRICTS							
4,876,194	5,267	0	78,750	546,533	**630,550**	**74,851,639**	**5.51%**
2,558,813	0	0	425,141	2,334,699	**2,759,840**	**27,486,151**	**9.41%**
9,607,802	0	0	57,063	1,005,111	**1,062,174**	**181,443,982**	**6.04%**
363,309	4,341	0	236,000	0	**240,341**	**2,796,186**	**19.72%**
5,065,890	12,157	0	93,022	2,622,477	**2,727,656**	**104,585,001**	**5.23%**
19,048,193	134,129	0	2,500	6,857,055	**6,993,683**	**357,793,080**	**5.05%**
$ 41,520,200	**$ 155,894**	**$ -**	**$ 892,476**	**$ 13,365,874**	**$ 14,414,244**	**$ 748,956,039**	

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

DISTRICTS		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		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								
Borrego Springs Unified	Direct Costs	$ -	$ 3,130,076	$ -	$ -	$ -	$ -	$ -
	Allocated Costs	0	1,027,804	0	0	0	0	0
	TOTAL COSTS	0	4,157,880	0	0	0	0	0
Carlsbad Unified	Direct Costs	218,087	39,854,920	0	459,756	219,985	0	0
	Allocated Costs	38,882	13,950,734	0	158,984	66,704	0	0
	TOTAL COSTS	256,969	53,805,654	0	618,740	286,689	0	0
Coronado Unified	Direct Costs	3,818	14,249,141	0	211,544	0	0	0
	Allocated Costs	0	6,644,175	0	35,722	0	0	0
	TOTAL COSTS	3,818	20,893,315	0	247,266	0	0	0
Mountain Empire Unified	Direct Costs	169,497	9,672,626	0	0	0	0	99,802
	Allocated Costs	35,115	2,231,775	0	0	0	0	11,703
	TOTAL COSTS	204,612	11,904,401	0	0	0	0	111,505
Oceanside Unified	Direct Costs	434,776	78,339,314	0	771,220	2,434,727	0	0
	Allocated Costs	89,506	38,191,252	0	373,039	498,883	0	0
	TOTAL COSTS	524,283	116,530,567	0	1,144,259	2,933,609	0	0
Poway Unified	Direct Costs	0	133,638,001	0	1,205,347	664,405	0	0
	Allocated Costs	0	57,542,730	0	714,530	154,045	0	0
	TOTAL COSTS	0	191,180,731	0	1,919,878	818,450	0	0
Ramona Unified	Direct Costs	0	17,056,307	1,957,417	373,175	187,077	0	0
	Allocated Costs	0	8,375,636	712,836	191,554	34,022	0	0
	TOTAL COSTS	0	25,431,943	2,670,253	564,729	221,100	0	0
San Diego Unified	Direct Costs	429,735	458,475,037	3,882,477	8,699,859	4,860,574	0	2,042,566
	Allocated Costs	0	184,822,637	1,209,485	2,016,948	1,312,348	0	451,722
	TOTAL COSTS	429,735	643,297,674	5,091,962	10,716,807	6,172,922	0	2,494,288
San Marcos Unified	Direct Costs	0	76,983,628	44,768	1,422,412	651,392	0	0
	Allocated Costs	0	19,887,065	16,730	316,413	97,003	0	0
	TOTAL COSTS	0	96,870,694	61,498	1,738,825	748,395	0	0
Valley Center-Pauma Unified	Direct Costs	171,828	17,825,962	0	582,162	271,189	0	0
	Allocated Costs	35,174	7,354,339	0	181,828	84,654	0	0
	TOTAL COSTS	207,002	25,180,301	0	763,990	355,843	0	0
Vista Unified	Direct Costs	0	83,752,000	281,292	3,545,728	1,258,721	0	0
	Allocated Costs	0	30,872,715	22,588	915,272	203,600	0	0
	TOTAL COSTS	0	114,624,714	303,880	4,461,000	1,462,321	0	0
Warner Unified	Direct Costs	0	1,453,233	0	0	0	0	0
	Allocated Costs	0	672,005	0	0	0	0	0
	TOTAL COSTS	0	2,125,238	0	0	0	0	0
TOTAL UNIFIED	**Direct Costs**	**$ 1,427,742**	**$ 934,430,246**	**$ 6,165,954**	**$ 17,271,203**	**$ 10,548,070**	**$ -**	**$ 2,142,367**
	Allocated Costs	**$ 198,677**	**$ 371,572,866**	**$ 1,961,639**	**$ 4,904,291**	**$ 2,451,259**	**$ -**	**$ 463,425**
	TOTAL COSTS	**$ 1,626,419**	**$ 1,306,003,112**	**$ 8,127,593**	**$ 22,175,494**	**$ 12,999,329**	**$ -**	**$ 2,605,793**
TOTAL K-12	**Direct Costs**	**$ 2,927,316**	**$ 1,920,742,693**	**$ 9,477,114**	**$ 27,437,471**	**$ 18,832,825**	**$ -**	**$ 4,531,950**
	Allocated Costs	**$ 281,093**	**$ 648,350,279**	**$ 2,719,594**	**$ 7,498,442**	**$ 3,047,916**	**$ -**	**$ 934,478**
	TOTAL COSTS	**$ 3,208,408**	**$ 2,569,092,971**	**$ 12,196,708**	**$ 34,935,913**	**$ 21,880,741**	**$ -**	**$ 5,466,428**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

(8)		(9)	(10)	(11)	(12)	(13)	(14)	(15)
INSTRUCTIONAL GOALS (*Continued*)								
GENERAL EDUCATION			**SUPPLEMENTAL K-12**					
Vocational Education	**General Education, Adult**	**TOTAL General Education**	**Bilingual**	**Migrant Education**	**TOTAL Supplemental Education K-12**	**Special Education**	**Regional Occupational Ctr/Prg (ROC/P)**	**TOTAL Instructional Goals**
UNIFIED SCHOOL DISTRICTS								
$ -	$ -	**$ 3,130,076**	$ -	$ -	**$ -**	$ 560,448	$ 91,399	**$ 3,781,923**
0	0	**1,027,804**	0	0	**0**	88,966	0	**1,116,769**
0	0	**4,157,880**	0	0	**0**	649,414	91,399	**4,898,692**
27,846	0	**40,780,595**	812,327	0	**812,327**	16,555,954	562,174	**58,711,050**
83,466	0	**14,298,770**	135,050	0	**135,050**	2,303,322	235,927	**16,973,069**
111,312	0	**55,079,366**	947,377	0	**947,377**	18,859,276	798,100	**75,684,118**
5,693	159,586	**14,629,782**	9,660	0	**9,660**	5,173,695	467,227	**20,280,365**
0	0	**6,679,896**	0	0	**0**	726,670	0	**7,406,566**
5,693	159,586	**21,309,679**	9,660	0	**9,660**	5,900,365	467,227	**27,686,931**
11,856	0	**9,953,781**	495,820	0	**495,820**	2,510,894	127,462	**13,087,958**
11,703	0	**2,290,296**	0	0	**0**	230,849	0	**2,521,145**
23,560	0	**12,244,078**	495,820	0	**495,820**	2,741,743	127,462	**15,609,103**
195,171	0	**82,175,208**	110,636	359,036	**469,672**	32,225,257	1,171,752	**116,041,888**
0	0	**39,152,680**	0	0	**0**	7,336,703	310,442	**46,799,825**
195,171	0	**121,327,889**	110,636	359,036	**469,672**	39,561,960	1,482,193	**162,841,713**
155,334	0	**135,663,087**	1,663,582	0	**1,663,582**	54,116,586	2,564,429	**194,007,683**
0	0	**58,411,306**	32,668	0	**32,668**	8,531,702	346,868	**67,322,544**
155,334	0	**194,074,393**	1,696,250	0	**1,696,250**	62,648,288	2,911,297	**261,330,227**
30,691	14,867	**19,619,534**	146,391	0	**146,391**	8,512,554	723,689	**29,002,168**
0	0	**9,314,049**	0	0	**0**	1,425,718	278,728	**11,018,494**
30,691	14,867	**28,933,582**	146,391	0	**146,391**	9,938,273	1,002,417	**40,020,663**
1,212,956	7,321	**479,610,525**	24,002,928	0	**24,002,928**	269,128,733	8,101,636	**780,843,823**
0	0	**189,813,139**	6,579,227	0	**6,579,227**	50,819,730	2,338,899	**249,550,995**
1,212,956	7,321	**669,423,665**	30,582,155	0	**30,582,155**	319,948,463	10,440,535	**1,030,394,818**
121,194	71,934	**79,295,328**	2,403,104	0	**2,403,104**	30,585,979	941,404	**113,225,814**
0	0	**20,317,212**	158,509	0	**158,509**	3,716,563	210,503	**24,402,787**
121,194	71,934	**99,612,540**	2,561,613	0	**2,561,613**	34,302,542	1,151,907	**137,628,601**
65,744	6,463	**18,923,349**	631,146	224,295	**855,442**	4,965,472	312,945	**25,057,207**
0	0	**7,655,994**	124,001	0	**124,001**	999,906	124,001	**8,903,902**
65,744	6,463	**26,579,344**	755,147	224,295	**979,443**	5,965,377	436,946	**33,961,109**
162,559	10,038	**89,010,337**	2,965,536	0	**2,965,536**	41,717,218	1,776,821	**135,469,911**
9,713	0	**32,023,887**	17,619	0	**17,619**	6,411,111	183,642	**38,636,259**
172,272	10,038	**121,034,225**	2,983,155	0	**2,983,155**	48,128,329	1,960,463	**174,106,170**
0	0	**1,453,233**	0	0	**0**	532,687	84,088	**2,070,008**
0	0	**672,005**	0	0	**0**	32,535	14,423	**718,964**
0	0	**2,125,238**	0	0	**0**	565,223	98,511	**2,788,972**
$ 1,989,045	**$ 270,209**	**$ 974,244,836**	**$ 33,241,130**	**$ 583,331**	**$ 33,824,461**	**$ 466,585,476**	**$ 16,925,026**	**$ 1,491,579,799**
$ 104,882	**$ -**	**$ 381,657,039**	**$ 7,047,074**	**$ -**	**$ 7,047,074**	**$ 82,623,775**	**$ 4,043,431**	**$ 475,371,320**
$ 2,093,927	**$ 270,209**	**$ 1,355,901,876**	**$ 40,288,204**	**$ 583,331**	**$ 40,871,535**	**$ 549,209,251**	**$ 20,968,457**	**$ 1,966,951,119**
$ 3,809,872	**$ 2,294,419**	**$ 1,990,053,659**	**$ 56,073,168**	**$ 583,331**	**$ 56,656,499**	**$ 813,595,713**	**$ 29,384,168**	**$ 2,889,690,039**
$ 141,986	**$ 937,740**	**$ 663,911,526**	**$ 11,525,070**	**$ -**	**$ 11,525,070**	**$ 128,700,260**	**$ 5,882,071**	**$ 810,018,927**
$ 3,951,857	**$ 3,232,159**	**$ 2,653,965,185**	**$ 67,598,238**	**$ 583,331**	**$ 68,181,569**	**$ 942,295,972**	**$ 35,266,239**	**$ 3,699,708,966**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

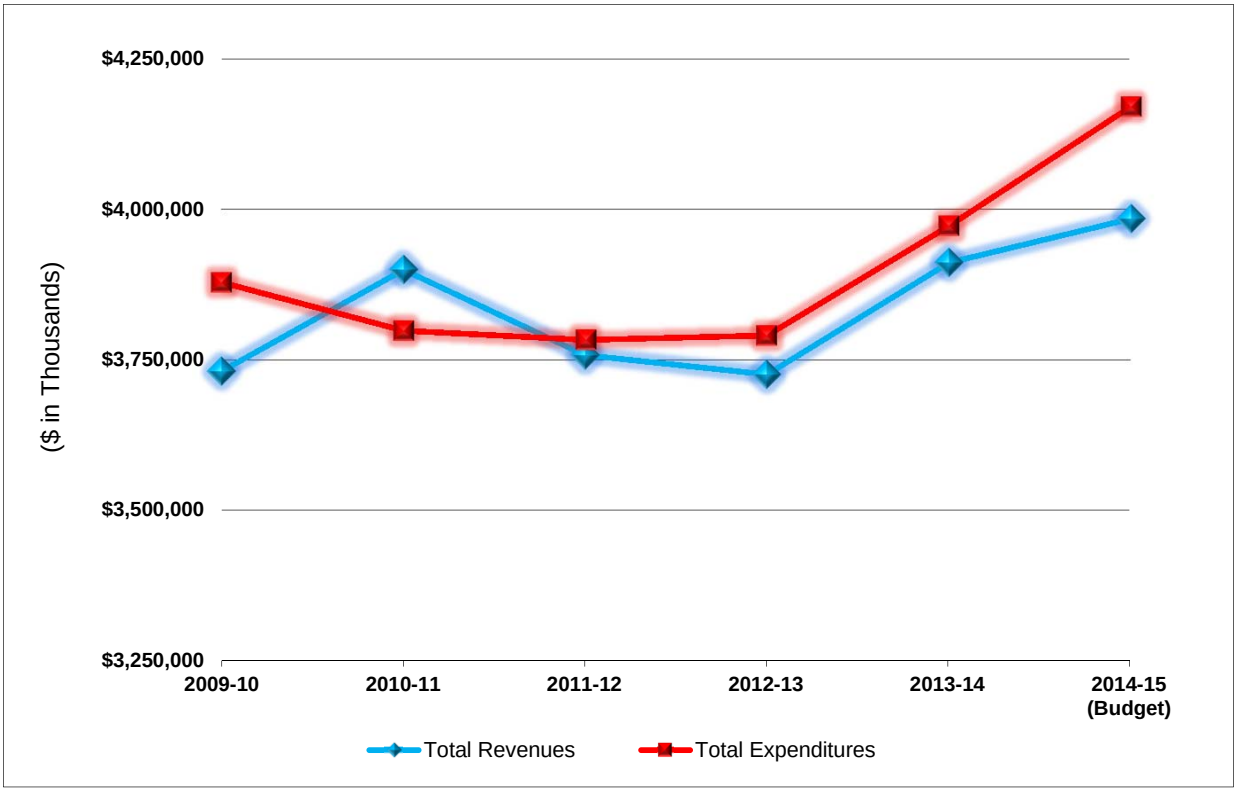
DISTRICTS		(16) OTHER GOALS Nonagency - Educational, Other	(17) OTHER GOALS Community Services	(18) OTHER GOALS Child Care and Development Services	(19) OTHER GOALS Other Funds	(20) OTHER GOALS TOTAL OTHER GOALS	(21) TOTAL Direct Costs
UNIFIED SCHOOL DISTRICTS							
Borrego Springs Unified	Direct Costs	$ -	$ -	$ -	$ -	**$ -**	**$ 3,781,923**
	Allocated Costs	0	0	0	0	**0**	**1,116,769**
	TOTAL COSTS	0	0	0	0	**0**	**4,898,692**
Carlsbad Unified	Direct Costs	0	0	112,671	0	**112,671**	**58,823,720**
	Allocated Costs	0	0	27,822	0	**27,822**	**17,000,891**
	TOTAL COSTS	0	0	140,493	0	**140,493**	**75,824,611**
Coronado Unified	Direct Costs	0	100,567	233,162	0	**333,729**	**20,614,094**
	Allocated Costs	0	0	0	0	**0**	**7,406,566**
	TOTAL COSTS	0	100,567	233,162	0	**333,729**	**28,020,660**
Mountain Empire Unified	Direct Costs	47,013	0	15,578	0	**62,591**	**13,150,549**
	Allocated Costs	0	0	0	58,517	**58,517**	**2,579,662**
	TOTAL COSTS	47,013	0	15,578	58,517	**121,107**	**15,730,211**
Oceanside Unified	Direct Costs	2,570,581	324,862	0	0	**2,895,444**	**118,937,331**
	Allocated Costs	0	0	0	709,818	**709,818**	**47,509,643**
	TOTAL COSTS	2,570,581	324,862	0	709,818	**3,605,261**	**166,446,974**
Poway Unified	Direct Costs	2,343,667	348,137	0	0	**2,691,803**	**196,699,487**
	Allocated Costs	0	0	0	0	**0**	**67,322,544**
	TOTAL COSTS	2,343,667	348,137	0	0	**2,691,803**	**264,022,030**
Ramona Unified	Direct Costs	727,592	54,625	232,866	0	**1,015,083**	**30,017,251**
	Allocated Costs	0	133,091	65,352	0	**198,443**	**11,216,938**
	TOTAL COSTS	727,592	187,716	298,218	0	**1,213,526**	**41,234,189**
San Diego Unified	Direct Costs	19,592,985	997,391	72	0	**20,590,447**	**801,434,270**
	Allocated Costs	0	0	0	5,150,468	**5,150,468**	**254,701,463**
	TOTAL COSTS	19,592,985	997,391	72	5,150,468	**25,740,915**	**1,056,135,733**
San Marcos Unified	Direct Costs	1,304,990	62,647	2,792,109	0	**4,159,747**	**117,385,561**
	Allocated Costs	533,188	69,818	140,842	290,437	**1,034,285**	**25,437,072**
	TOTAL COSTS	1,838,179	132,465	2,932,952	290,437	**5,194,032**	**142,822,633**
Valley Center-Pauma Unified	Direct Costs	523,779	127,600	32,806	0	**684,185**	**25,741,392**
	Allocated Costs	0	0	0	157,367	**157,367**	**9,061,269**
	TOTAL COSTS	523,779	127,600	32,806	157,367	**841,552**	**34,802,661**
Vista Unified	Direct Costs	2,837,154	0	2,327,633	0	**5,164,787**	**140,634,699**
	Allocated Costs	16,038	0	0	785,181	**801,219**	**39,437,477**
	TOTAL COSTS	2,853,192	0	2,327,633	785,181	**5,966,006**	**180,072,176**
Warner Unified	Direct Costs	0	0	0	0	**0**	**2,070,008**
	Allocated Costs	0	0	0	0	**0**	**718,964**
	TOTAL COSTS	0	0	0	0	**0**	**2,788,972**
TOTAL UNIFIED	**Direct Costs**	**$ 29,947,762**	**$ 2,015,828**	**$ 5,746,897**	**$ -**	**$ 37,710,487**	**$ 1,529,290,286**
	Allocated Costs	**$ 549,226**	**$ 202,909**	**$ 234,016**	**$ 7,151,787**	**$ 8,137,938**	**$ 483,509,258**
	TOTAL COSTS	**$ 30,496,988**	**$ 2,218,736**	**$ 5,980,913**	**$ 7,151,787**	**$ 45,848,425**	**$ 2,012,799,543**
TOTAL K-12	**Direct Costs**	**$ 44,775,477**	**$ 4,654,589**	**$ 7,435,755**	**$ -**	**$ 56,865,821**	**$ 2,946,555,860**
	Allocated Costs	**$ 766,883**	**$ 2,001,260**	**$ 545,007**	**$ 13,027,117**	**$ 16,340,267**	**$ 826,359,194**
	TOTAL COSTS	**$ 45,542,360**	**$ 6,655,849**	**$ 7,980,762**	**$ 13,027,117**	**$ 73,206,088**	**$ 3,772,915,053**

TABLE VIII *(Continued)*
COSTS BY PROGRAM - GENERAL FUND
2013-2014

(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
	OTHER COSTS						
Central Administration Costs including other funds	**Food Services**	**Enterprise**	**Facilities Acquisition & Construction**	**Other Outgo**	**TOTAL OTHER COSTS**	**TOTAL General Fund Costs by Program**	**INDIRECT COST RATE 2011-12 (based on 2009-10 expenditure data)**
UNIFIED SCHOOL DISTRICTS							
486,303	0	0	0	48,828	**48,828**	**5,433,824**	**5.12%**
5,362,706	7,737	0	35,013	681,891	**724,640**	**81,911,957**	**6.53%**
1,987,229	0	0	286,857	183,127	**469,983**	**30,477,872**	**6.24%**
1,514,355	0	0	0	830,971	**830,971**	**18,075,537**	**6.75%**
9,248,356	2,079	0	318,846	1,983,461	**2,304,385**	**177,999,716**	**3.95%**
13,779,002	11,544	0	49,683	3,244,451	**3,305,678**	**281,106,711**	**5.93%**
3,677,414	811	0	0	89,188	**89,999**	**45,001,602**	**6.22%**
50,204,957	331,256	670,068	2,560,415	14,224,222	**17,785,960**	**1,124,126,650**	**4.10%**
6,536,186	0	0	9,300	2,118,820	**2,128,120**	**151,486,940**	**4.29%**
2,123,681	6,998	0	63,700	313,788	**384,486**	**37,310,828**	**8.39%**
8,436,780	2,960	0	5,278,459	1,703,725	**6,985,144**	**195,494,100**	**4.06%**
483,385	138	0	0	107,546	**107,684**	**3,380,040**	**6.76%**
$ 103,840,354	**$ 363,523**	**$ 670,068**	**$ 8,602,272**	**$ 25,530,016**	**$ 35,165,879**	**$ 2,151,805,776**	
$ 212,579,396	**$ 830,860**	**$ 957,565**	**$ 12,687,496**	**$ 62,130,434**	**$ 76,606,354**	**$ 4,062,100,804**	

Source: 2013-2014 Unaudited Actuals Financial And Budget Reports, SACS Report (Form PCR)

REVENUES AND EXPENDITURES - GENERAL FUND
COMPARISON TABLE (K-12)
2013-2014



Fiscal Year	Total Revenues (in thousands)	Total Expenditures (in thousands)
2009-10	$3,732,458	$3,879,336
2010-11	$3,900,243	$3,799,347
2011-12	$3,758,884	$3,784,242
2012-13	$3,727,061	$3,791,520
2013-14	$3,911,948	$3,972,591
2014-15 (Budget)	$3,984,477	$4,169,957

TABLE IX
TEACHER SALARY EXPENSE SUMMARY
2013-2014

DISTRICTS	(1) Current Expense of Education	(2) Minimum Compensation for Classroom Teachers [1]	(3) Current Compensation for Classroom Teachers	(4) Current Compensation for Classroom Teachers as a Percentage of Current Expense of Education
ELEMENTARY SCHOOL DISTRICTS				
Alpine Union	$ 13,217,213	$ 7,930,328	$ 8,519,084	64.45%
Bonsall Union	14,682,201	8,809,321	9,055,910	61.68%
Cajon Valley Union	117,710,366	70,626,220	77,401,626	65.76%
Cardiff	7,522,859	4,513,715	4,696,987	62.44%
Chula Vista Elementary	172,774,268	103,664,561	108,460,032	62.78%
Dehesa	2,859,391	1,715,634	1,139,260	39.84%
Del Mar Union	41,709,992	25,025,995	28,480,483	68.28%
Encinitas Union	44,857,081	26,914,249	28,810,042	64.23%
Escondido Union	138,410,600	83,046,360	84,618,739	61.14%
Fallbrook Union Elementary	46,174,577	27,704,746	28,706,650	62.17%
Jamul-Dulzura Union	4,372,170	2,623,302	2,642,296	60.43%
Julian Union	3,155,161	1,893,097	1,963,694	62.24%
La Mesa-Spring Valley	88,101,147	52,860,688	53,193,496	60.38%
Lakeside Union	37,075,643	22,245,386	23,922,942	64.52%
Lemon Grove	29,986,541	17,991,924	17,994,097	60.01%
National	45,976,034	27,585,621	27,902,266	60.69%
Rancho Santa Fe	9,793,993	5,876,396	5,989,383	61.15%
San Pasqual Union	3,895,168	2,337,101	2,410,127	61.87%
San Ysidro	36,805,375	22,083,225	22,184,821	60.28%
Santee	43,273,934	25,964,360	27,903,747	64.48%
Solana Beach	34,418,155	20,650,893	22,456,406	65.25%
South Bay Union	53,085,716	31,851,430	32,377,302	60.99%
Spencer Valley*	2,573,825	1,544,295	399,460	15.52%
Vallecitos	1,800,179	1,080,108	980,944	54.49%
TOTAL ELEMENTARY	**$ 994,231,590**	**$ 596,538,954**	**$ 622,209,793**	**59.38%**
HIGH SCHOOL DISTRICTS				
Escondido Union High	$ 66,751,082	$ 33,375,541	$ 33,545,773	50.26%
Fallbrook Union High	21,241,871	10,620,935	11,881,819	55.94%
Grossmont Union High	161,471,764	80,735,882	91,255,915	56.52%
Julian Union High	2,199,138	1,099,569	1,106,099	50.30%
San Dieguito Union High	92,140,925	46,070,462	57,632,634	62.55%
Sweetwater Union High	318,306,737	159,153,368	182,782,169	57.42%
TOTAL HIGH SCHOOL	**$ 662,111,516**	**$ 331,055,758**	**$ 378,204,408**	**55.50%**
UNIFIED SCHOOL DISTRICTS				
Borrego Springs Unified	$ 5,011,085	$ 2,756,097	$ 3,114,469	62.15%
Carlsbad Unified	74,799,630	41,139,796	46,517,271	62.19%
Coronado Unified	27,619,090	15,190,500	16,140,813	58.44%
Mountain Empire Unified	14,292,024	7,860,613	7,982,772	55.85%
Oceanside Unified	161,845,402	89,014,971	100,285,407	61.96%
Poway Unified	254,167,327	139,792,030	161,432,006	63.51%
Ramona Unified	39,739,586	21,856,772	23,375,357	58.82%
San Diego Unified	1,023,967,537	563,182,145.4	638,954,281	62.40%
San Marcos Unified	136,723,740	75,198,057	87,190,349	63.77%
Valley Center-Pauma Unified	33,402,154	18,371,185	18,962,815	56.77%
Vista Unified	171,093,348	94,101,341	104,656,910	61.17%
Warner Unified*	2,824,963	1,553,729	1,440,928	51.01%
TOTAL UNIFIED	**$ 1,945,485,885**	**$ 1,070,017,237**	**$ 1,210,053,378**	**59.84%**
TOTAL K-12	**$ 3,601,828,992**	**$ 1,997,611,949**	**$ 2,210,467,579**	**58.24%**

Source: 2013-2014 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
2014-2015

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	**2014-15 Estimated 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	1,940	$ 1,181	$ 11,710	$ 633	$ 463	$ 1,632	**$ 14,438**	$ 6,951
Percent of total			81.11%	4.38%	3.21%	11.30%		47.01%
Per ADA			$ 6,037.79	$ 326.13	$ 238.62	$ 841.40	**$ 7,443.93**	$ 3,583.75
Cajon Valley Union Elementary	14,880	12,796	110,825	9,940	4,825	11,327	**136,916**	63,313
Percent of total			80.94%	7.26%	3.52%	8.27%		46.92%
Per ADA			7,447.89	667.98	324.25	761.20	**9,201.32**	4,254.87
Cardiff Elementary	735	2,309	6,835	221	183	704	**7,944**	4,101
Percent of total			86.05%	2.79%	2.30%	8.87%		52.30%
Per ADA			9,295.85	301.16	248.26	957.86	**10,803.13**	5,577.72
Chula Vista Elementary	22,565	45,162	164,686	11,774	7,692	24,080	**208,234**	96,517
Percent of total			79.09%	5.65%	3.69%	11.56%		48.00%
Per ADA			7,298.19	521.79	340.90	1,067.14	**9,228.02**	4,277.23
Dehesa Elementary	220	446	1,375	377	142	1,091	**2,985**	965
Percent of total			46.06%	12.63%	4.77%	36.54%		30.71%
Per ADA			6,250.54	1,713.72	646.63	4,958.31	**13,569.20**	4,386.49
Del Mar Union Elementary	4,272	9,594	38,176	943	1,219	3,341	**43,680**	23,834
Percent of total			87.40%	2.16%	2.79%	7.65%		54.48%
Per ADA			8,937.01	220.80	285.41	782.21	**10,225.43**	5,579.39
Encinitas Union Elementary	5,249	6,544	40,078	1,540	1,329	3,851	**46,799**	23,098
Percent of total			85.64%	3.29%	2.84%	8.23%		47.90%
Per ADA			7,635.98	293.48	253.29	733.74	**8,916.48**	4,400.74
Escondido Union Elementary	16,459	34,156	122,437	10,987	5,722	12,516	**151,662**	79,345
Percent of total			80.73%	7.24%	3.77%	8.25%		46.28%
Per ADA			7,438.89	667.51	347.66	760.44	**9,214.50**	4,820.77
Fallbrook Union Elementary	5,517	4,539	36,003	6,626	1,310	2,825	**46,764**	23,392
Percent of total			76.99%	14.17%	2.80%	6.04%		47.27%
Per ADA			6,525.88	1,200.94	237.37	512.13	**8,476.32**	4,240.07
Jamul-Dulzura Union Elementary	608	485	4,373	387	111	628	**5,500**	2,560
Percent of total			79.52%	7.04%	2.02%	11.42%		45.24%
Per ADA			7,193.43	637.25	182.33	1,033.42	**9,046.43**	4,210.28
Julian Union Elementary	338	1,474	2,422	828	189	2,007	**5,446**	1,783
Percent of total			44.47%	15.21%	3.47%	36.85%		33.95%
Per ADA			7,156.76	2,447.34	558.39	5,931.31	**16,093.80**	5,268.68
La Mesa-Spring Valley Elementary	11,905	5,504	81,555	5,660	3,144	7,369	**97,728**	48,519
Percent of total			83.45%	5.79%	3.22%	7.54%		49.27%
Per ADA			6,850.64	475.44	264.09	618.98	**8,209.15**	4,075.64
Lakeside Union Elementary	4,097	5,185	31,948	2,316	1,757	4,020	**40,042**	19,529
Percent of total			79.79%	5.78%	4.39%	10.04%		46.96%
Per ADA			7,798.42	565.40	428.89	981.24	**9,773.96**	4,766.82
Lemon Grove Elementary	3,639	10,314	27,714	2,164	587	3,067	**33,532**	16,297
Percent of total			82.65%	6.45%	1.75%	9.15%		46.49%
Per ADA			7,615.89	594.60	161.24	842.82	**9,214.55**	4,478.53
National Elementary	5,544	6,262	42,781	3,842	1,387	4,681	**52,691**	24,994
Percent of total			81.19%	7.29%	2.63%	8.88%		46.89%
Per ADA			7,716.83	692.94	250.24	844.32	**9,504.34**	4,508.50
Rancho Santa Fe Elementary	600	1,325	8,074	61	155	1,641	**9,932**	5,231
Percent of total			81.30%	0.61%	1.56%	16.52%		52.21%
Per ADA			13,448.51	101.44	258.75	2,733.30	**16,542.00**	8,713.10
San Pasqual Union Elementary	515	533	3,591	206	184	542	**4,522**	2,195
Percent of total			79.39%	4.54%	4.07%	11.99%		46.71%
Per ADA			6,966.07	398.74	357.27	1,051.95	**8,774.02**	4,258.48
San Ysidro Elementary	5,001	2,909	36,595	2,876	1,043	3,439	**43,953**	19,825
Percent of total			83.26%	6.54%	2.37%	7.82%		41.45%
Per ADA			7,317.43	575.00	208.51	687.61	**8,788.56**	3,964.19

TABLE X (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2014-2015

(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										
$ 2,525	$ 2,579	$ 671	$ 1,557	$ -	$ 504	$ -	**$ 14,787**	$ -	**$ (349)**	**$ 831**
17.07%	17.44%	4.54%	10.53%	0.00%	3.41%	0.00%				
$ 1,301.80	$ 1,329.72	$ 345.76	$ 802.94	$ -	$ 260.10	$ -	**$ 7,624.07**			
23,462	26,517	5,891	15,538	133	184	(86)	**134,951**	(258)	**1,707**	**14,503**
17.39%	19.65%	4.37%	11.51%	0.10%	0.14%	-0.06%				
1,576.72	1,782.08	395.88	1,044.20	8.91	12.39	(5.77)	**9,069.29**			
1,229	1,153	253	814	0	292	0	**7,842**	(78)	**23**	**2,332**
15.67%	14.70%	3.22%	10.38%	0.00%	3.73%	0.00%				
1,671.50	1,567.46	343.60	1,107.41	0.00	397.44	0.00	**10,665.14**			
31,231	32,408	17,598	23,681	100	0	(445)	**201,090**	(400)	**6,743**	**51,905**
15.53%	16.12%	8.75%	11.78%	0.05%	0.00%	-0.22%				
1,384.03	1,436.21	779.88	1,049.43	4.43	0.00	(19.74)	**8,911.46**			
461	408	99	1,178	31	0	0	**3,143**	8	**(149)**	**297**
14.68%	12.98%	3.16%	37.49%	0.99%	0.00%	0.00%				
2,097.57	1,854.26	450.69	5,354.79	140.91	0.00	0.00	**14,284.71**			
6,487	7,392	1,063	4,267	421	300	(14)	**43,750**	70	**0**	**9,594**
14.83%	16.90%	2.43%	9.75%	0.96%	0.68%	-0.03%				
1,518.64	1,730.52	248.91	998.87	98.59	70.14	(3.24)	**10,241.81**			
6,321	9,455	1,997	7,328	45	0	(22)	**48,221**	0	**(1,422)**	**5,122**
13.11%	19.61%	4.14%	15.20%	0.09%	0.00%	-0.05%				
1,204.36	1,801.39	380.50	1,396.09	8.54	0.00	(4.26)	**9,187.36**			
20,515	32,560	10,160	19,617	4,129	5,789	(668)	**171,446**	2,014	**(17,770)**	**16,385**
11.97%	18.99%	5.93%	11.44%	2.41%	3.38%	-0.39%				
1,246.40	1,978.24	617.32	1,191.86	250.84	351.70	(40.60)	**10,416.54**			
8,128	11,691	1,987	4,397	31	3	(141)	**49,489**	1,435	**(1,290)**	**3,249**
16.42%	23.62%	4.01%	8.89%	0.06%	0.01%	-0.29%				
1,473.27	2,119.03	360.09	797.06	5.67	0.63	(25.58)	**8,970.25**			
1,107	864	320	808	0	0	0	**5,658**	32	**(126)**	**358**
19.57%	15.26%	5.65%	14.28%	0.00%	0.00%	0.00%				
1,821.16	1,420.38	525.99	1,329.31	0.00	0.00	0.00	**9,307.11**			
728	899	307	1,514	21	0	0	**5,252**	(178)	**16**	**1,490**
13.87%	17.11%	5.85%	28.83%	0.40%	0.00%	0.00%				
2,152.24	2,655.84	908.01	4,474.37	61.58	0.00	0.00	**15,520.72**			
16,263	19,392	7,106	6,779	135	509	(221)	**98,483**	(89)	**(844)**	**4,660**
16.51%	19.69%	7.22%	6.88%	0.14%	0.52%	-0.22%				
1,366.09	1,628.93	596.92	569.41	11.37	42.79	(18.55)	**8,272.61**			
6,215	9,901	1,932	4,054	10	33	(91)	**41,582**	29	**(1,512)**	**3,673**
14.95%	23.81%	4.65%	9.75%	0.02%	0.08%	-0.22%				
1,517.04	2,416.86	471.56	989.51	2.44	8.08	(22.32)	**10,150.00**			
5,527	6,439	2,227	4,434	272	90	(228)	**35,058**	0	**(1,526)**	**8,788**
15.76%	18.37%	6.35%	12.65%	0.77%	0.26%	-0.65%				
1,518.70	1,769.46	612.06	1,218.41	74.64	24.73	(62.52)	**9,634.00**			
7,450	10,539	3,756	6,172	290	447	(348)	**53,300**	(304)	**(913)**	**5,349**
13.98%	19.77%	7.05%	11.58%	0.54%	0.84%	-0.65%				
1,343.75	1,901.00	677.47	1,113.38	52.28	80.62	(62.77)	**9,614.23**			
1,803	1,639	511	763	10	62	0	**10,020**	0	**(88)**	**1,237**
18.00%	16.36%	5.10%	7.61%	0.10%	0.62%	0.00%				
3,003.40	2,730.14	851.43	1,270.31	16.66	103.26	0.00	**16,688.30**			
691	747	329	674	52	12	0	**4,699**	0	**(177)**	**356**
14.70%	15.89%	7.00%	14.35%	1.10%	0.25%	0.00%				
1,339.95	1,448.70	638.06	1,308.19	100.39	22.81	0.00	**9,116.58**			
6,826	7,794	6,594	6,527	0	468	(207)	**47,828**	0	**(3,875)**	**(966)**
14.27%	16.30%	13.79%	13.65%	0.00%	0.98%	-0.43%				
1,364.96	1,558.45	1,318.56	1,305.17	0.00	93.56	(41.40)	**9,563.49**			

TABLE X (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2014-2015

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

DISTRICTS	(1) 2014-15 Estimated P-2 ADA	(2) Adjusted Net Beginning Balance	REVENUES (3) Revenue Limit Sources	(4) Federal Revenues	(5) Other State Revenues	(6) Other Local Revenues	(7) Total Revenues	(8) Certificated Salaries
Santee Elementary	6,242	$ 10,208	$ 42,352	$ 2,174	$ 1,609	$ 3,456	**$ 49,591**	$ 26,962
Percent of total			85.40%	4.38%	3.25%	6.97%		51.77%
Per ADA			$ 6,785.12	$ 348.28	$ 257.83	$ 553.60	**$ 7,944.83**	$ 4,319.55
Solana Beach Elementary	2,879	25,288	32,648	816	1,683	1,134	**36,280**	17,854
Percent of total			89.99%	2.25%	4.64%	3.13%		48.49%
Per ADA			11,340.18	283.42	584.46	393.87	**12,601.94**	6,201.70
South Bay Union Elementary	5,423	7,792	43,006	3,946	2,640	6,253	**55,844**	28,219
Percent of total			77.01%	7.07%	4.73%	11.20%		45.78%
Per ADA			7,929.84	727.62	486.73	1,152.96	**10,297.14**	5,203.35
Spencer Valley Elementary	29	5,000	1,693	499	185	1,637	**4,015**	309
Percent of total			42.18%	12.44%	4.61%	40.78%		12.00%
Per ADA			58,956.89	17,390.22	6,437.85	56,997.77	**139,782.73**	10,755.88
Vallecitos Elementary	209	410	1,705	133	63	450	**2,351**	1,047
Percent of total			72.55%	5.67%	2.66%	19.12%		45.73%
Per ADA			8,159.37	637.31	299.48	2,150.91	**11,247.07**	5,009.59
Total Elementary	**118,866**	**$ 199,416**	**$ 907,851**	**$ 70,136**	**$ 38,131**	**$ 102,748**	**$ 1,118,865**	**$ 545,227**
Percent of total			**81.14%**	**6.27%**	**3.41%**	**9.18%**		**47.40%**
Per ADA			**$ 7,637.59**	**$ 590.04**	**$ 320.79**	**$ 864.40**	**$ 9,412.82**	**$ 3,763.55**
HIGH SCHOOL DISTRICTS								
Escondido Union High	7,358	$ 8,538	$ 61,241	$ 4,668	$ 2,567	$ 7,375	**$ 75,851**	$ 33,420
Percent of total			80.74%	6.15%	3.38%	9.72%		42.29%
Per ADA			$ 8,323.37	$ 634.44	$ 348.94	$ 1,002.29	**$ 10,309.04**	$ 4,542.10
Fallbrook Union High	2,780	3,656	19,925	3,335	1,703	2,475	**27,438**	10,542
Percent of total			72.62%	12.15%	6.21%	9.02%		36.62%
Per ADA			7,167.38	1,199.49	612.57	890.30	**9,869.74**	3,792.10
Grossmont Union High	17,164	18,952	134,972	10,366	7,059	22,405	**174,802**	80,057
Percent of total			77.21%	5.93%	4.04%	12.82%		44.18%
Per ADA			7,863.42	603.93	411.27	1,305.30	**10,183.92**	4,664.13
Julian Union High	165	722	1,908	84	75	323	**2,389**	1,019
Percent of total			79.85%	3.53%	3.12%	13.50%		39.68%
Per ADA			11,530.38	509.75	450.31	1,950.10	**14,440.54**	6,161.12
San Dieguito Union High	11,901	14,211	87,551	4,133	4,387	7,774	**103,845**	50,191
Percent of total			84.31%	3.98%	4.22%	7.49%		47.26%
Per ADA			7,356.65	347.26	368.60	653.20	**8,725.71**	4,217.39
Sweetwater Union High	38,192	30,016	296,565	23,049	10,174	27,249	**357,037**	179,775
Percent of total			83.06%	6.46%	2.85%	7.63%		50.35%
Per ADA			7,765.05	603.50	266.39	713.46	**9,348.40**	4,707.11
Total High School	**77,561**	**$ 76,094**	**$ 602,162**	**$ 45,635**	**$ 25,965**	**$ 67,600**	**$ 741,362**	**$ 355,005**
Percent of total			**81.22%**	**6.16%**	**3.50%**	**9.12%**		**47.03%**
Per ADA			**$ 7,763.73**	**$ 588.37**	**$ 334.77**	**$ 871.57**	**$ 9,558.43**	**$ 4,192.21**

TABLE X (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2014-2015

(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										
Classified Salaries	**Employee Benefits**	**Books and Supplies**	**Services, Other Operating Expenses**	**Capital Outlay**	**Other Outgo**	**Direct Support/ Indirect Costs**	**Total Expenditures**	**Total Other Financing Sources & Uses**	**Increase (Decrease) In Fund Balance**	**Net Ending Balance**
$ 7,616	$ 8,303	$ 3,880	$ 3,735	$ 649	$ 1,038	$ (104)	**$ 52,079**	$ (1,210)	**$ (3,698)**	**$ 6,510**
14.62%	15.94%	7.45%	7.17%	1.25%	1.99%	-0.20%				
$ 1,220.07	$ 1,330.20	$ 621.63	$ 598.32	$ 104.04	$ 166.24	$ (16.60)	**$ 8,343.44**			
5,054	7,283	3,133	3,539	0	0	(45)	**36,819**	0	**(538)**	**24,750**
13.73%	19.78%	8.51%	9.61%	0.00%	0.00%	-0.12%				
1,755.51	2,529.75	1,088.40	1,229.12	0.00	0.00	(15.63)	**12,788.84**			
8,825	13,399	3,825	6,697	630	394	(354)	**61,636**	5,138	**(655)**	**7,137**
14.32%	21.74%	6.21%	10.87%	1.02%	0.64%	-0.57%				
1,627.28	2,470.70	705.38	1,234.93	116.21	72.70	(65.34)	**11,365.20**			
150	106	57	1,927	25	0	0	**2,575**	(200)	**1,240**	**6,240**
5.84%	4.13%	2.23%	74.84%	0.97%	0.00%	0.00%				
5,235.52	3,701.08	1,998.29	67,093.66	870.47	0.00	0.00	**89,654.91**			
252	293	146	397	0	155	0	**2,290**	0	**61**	**471**
11.00%	12.80%	6.38%	17.32%	0.00%	6.77%	0.00%				
1,205.47	1,401.81	698.94	1,897.87	0.00	742.20	0.00	**10,955.88**			
$ 171,410	**$ 214,952**	**$ 75,151**	**$ 128,660**	**$ 7,444**	**$ 10,480**	**$ (3,000)**	**$ 1,150,325**	**$ 8,514**	**$ (22,945)**	**$ 176,471**
14.90%	**18.69%**	**6.53%**	**11.18%**	**0.65%**	**0.91%**	**-0.26%**				
$ 1,158.27	**$ 1,462.32**	**$ 428.05**	**$ 632.58**	**$ 20.04**	**$ 158.39**	**$ (22.30)**	**$ 7,600.91**			
HIGH SCHOOL DISTRICTS										
$ 13,549	$ 17,240	$ 4,355	$ 10,196	$ 334	$ 88	$ (152)	**$ 79,029**	$ 1,230	**$ (1,948)**	**$ 6,589**
17.14%	21.82%	5.51%	12.90%	0.42%	0.11%	-0.19%				
$ 1,841.47	$ 2,343.18	$ 591.88	$ 1,385.71	$ 45.36	$ 11.92	$ (20.61)	**$ 10,741.00**			
4,794	5,092	2,076	5,666	665	0	(46)	**28,789**	0	**(1,351)**	**2,305**
16.65%	17.69%	7.21%	19.68%	2.31%	0.00%	-0.16%				
1,724.60	1,831.55	746.83	2,038.14	239.20	0.00	(16.55)	**10,355.88**			
36,153	38,205	7,317	18,890	679	661	(751)	**181,209**	50	**(6,358)**	**12,594**
19.95%	21.08%	4.04%	10.42%	0.37%	0.36%	-0.41%				
2,106.25	2,225.81	426.26	1,100.52	39.53	38.50	(43.78)	**10,557.23**			
500	471	157	422	0	0	0	**2,569**	0	**(180)**	**542**
19.45%	18.32%	6.12%	16.44%	0.00%	0.00%	0.00%				
3,019.23	2,844.27	949.42	2,551.78	0.00	0.00	0.00	**15,525.82**			
16,231	22,674	2,994	11,959	11	2,329	(188)	**106,201**	746	**(1,611)**	**12,600**
15.28%	21.35%	2.82%	11.26%	0.01%	2.19%	-0.18%				
1,363.87	1,905.24	251.55	1,004.85	0.93	195.66	(15.80)	**8,923.69**			
60,656	65,602	15,157	32,568	0	3,930	(671)	**357,019**	0	**19**	**30,035**
16.99%	18.38%	4.25%	9.12%	0.00%	1.10%	-0.19%				
1,588.18	1,717.68	396.86	852.74	0.00	102.91	(17.56)	**9,347.91**			
$ 131,883	**$ 149,284**	**$ 32,055**	**$ 79,701**	**$ 1,688**	**$ 7,007**	**$ (1,808)**	**$ 754,816**	**$ 2,026**	**$ (11,429)**	**$ 64,665**
17.47%	**19.78%**	**4.25%**	**10.56%**	**0.22%**	**0.93%**	**-0.24%**				
$ 1,505.40	**$ 1,630.00**	**$ 478.74**	**$ 742.88**	**$ 22.55**	**$ 163.44**	**$ (23.55)**	**$ 8,711.68**			

TABLE X (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2014-2015

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

DISTRICTS	(1) 2014-15 Estimated P-2 ADA	(2) Adjusted Net Beginning Balance	REVENUES (3) Revenue Limit Sources	(4) Federal Revenues	(5) Other State Revenues	(6) Other Local Revenues	(7) Total Revenues	(8) Certificated Salaries
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	1,810	$ 2,819	$ 15,266	$ 1,187	$ 509	$ 1,057	**$ 18,019**	$ 8,385
Percent of total			84.72%	6.59%	2.83%	5.87%		45.76%
Per ADA			$ 8,434.14	$ 655.91	$ 281.27	$ 583.92	**$ 9,955.25**	$ 4,632.61
Borrego Springs Unified	430	982	4,152	268	119	659	**5,199**	1,869
Percent of total			79.88%	5.15%	2.29%	12.68%		36.95%
Per ADA			9,656.56	623.03	277.03	1,532.91	**12,089.54**	4,346.92
Carlsbad Unified	10,616	15,797	68,024	2,828	2,799	7,012	**80,663**	40,659
Percent of total			84.33%	3.51%	3.47%	8.69%		47.71%
Per ADA			6,407.49	266.35	263.70	660.52	**7,598.05**	3,829.87
Coronado Unified	2,999	5,489	20,501	2,763	1,178	3,483	**27,924**	13,658
Percent of total			73.42%	9.89%	4.22%	12.47%		47.93%
Per ADA			6,835.30	921.07	392.62	1,161.12	**9,310.11**	4,553.64
Mountain Empire Unified	1,500	3,424	12,202	2,165	815	2,923	**18,104**	7,060
Percent of total			67.40%	11.96%	4.50%	16.14%		37.81%
Per ADA			8,134.57	1,443.44	543.02	1,948.55	**12,069.58**	4,706.58
Oceanside Unified	18,658	16,965	139,139	16,244	5,660	15,165	**176,207**	87,137
Percent of total			78.96%	9.22%	3.21%	8.61%		47.46%
Per ADA			7,457.44	870.64	303.34	812.78	**9,444.21**	4,670.31
Poway Unified	33,653	38,549	236,172	8,758	25,485	12,550	**282,966**	141,118
Percent of total			83.46%	3.09%	9.01%	4.44%		45.33%
Per ADA			7,017.87	260.23	757.30	372.93	**8,408.33**	4,193.31
Ramona Unified	5,620	3,935	38,765	2,726	1,410	4,092	**46,994**	22,028
Percent of total			82.49%	5.80%	3.00%	8.71%		44.64%
Per ADA			6,897.66	485.11	250.96	728.19	**8,361.91**	3,919.67
San Diego Unified	107,852	105,322	849,105	86,900	120,558	28,347	**1,084,911**	529,767
Percent of total			78.26%	8.01%	11.11%	2.61%		45.49%
Per ADA			7,872.87	805.74	1,117.81	262.83	**10,059.25**	4,911.98
San Marcos Unified	18,541	12,872	136,247	8,026	5,170	13,252	**162,694**	77,152
Percent of total			83.74%	4.93%	3.18%	8.15%		47.12%
Per ADA			7,348.39	432.89	278.82	714.75	**8,774.85**	4,161.16
Valley Center-Pauma Unified	3,964	7,401	29,894	3,871	1,389	3,050	**38,204**	19,492
Percent of total			78.25%	10.13%	3.63%	7.98%		51.47%
Per ADA			7,541.95	976.55	350.35	769.47	**9,638.32**	4,917.61
Vista Unified	21,329	40,670	161,373	12,040	5,988	17,644	**197,045**	102,345
Percent of total			81.90%	6.11%	3.04%	8.95%		47.97%
Per ADA			7,565.96	564.49	280.73	827.22	**9,238.41**	4,798.42
Warner Unified	175	801	2,348	462	105	424	**3,340**	1,271
Percent of total			70.31%	13.84%	3.15%	12.70%		36.56%
Per ADA			13,417.45	2,641.57	601.46	2,423.89	**19,084.37**	7,262.55
Total Unified	**225,337**	**$ 252,207**	**$ 1,697,922**	**$ 147,051**	**$ 170,675**	**$ 108,601**	**$ 2,124,250**	**$ 1,043,556**
Percent of total			**79.93%**	**6.92%**	**8.03%**	**5.11%**		**46.08%**
Per ADA			**$ 7,535.04**	**$ 652.58**	**$ 757.42**	**$ 481.95**	**$ 9,426.99**	**$ 3,710.39**
Total K-12	**421,764**	**$ 527,718**	**$ 3,207,936**	**$ 262,822**	**$ 234,771**	**$ 278,949**	**$ 3,984,477**	**$ 1,943,788**
Percent of total			**80.51%**	**6.60%**	**5.89%**	**7.00%**		**46.61%**
Per ADA			**$ 7,606.00**	**$ 623.15**	**$ 556.64**	**$ 661.39**	**$ 9,447.17**	**$ 3,805.06**

TABLE X (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2014-2015

(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										
Classified Salaries	**Employee Benefits**	**Books and Supplies**	**Services, Other Operating Expenses**	**Capital Outlay**	**Other Outgo**	**Direct Support/ Indirect Costs**	**Total Expenditures**	**Total Other Financing Sources & Uses**	**Increase (Decrease) In Fund Balance**	**Net Ending Balance**
UNIFIED SCHOOL DISTRICTS										
$ 2,544	$ 3,191	$ 1,307	$ 2,264	$ 460	$ 199	$ (25)	**$ 18,326**	$ 2,507	**$ 2,200**	**$ 5,019**
13.88%	17.41%	7.13%	12.36%	2.51%	1.09%	-0.14%				
$ 1,405.61	$ 1,763.05	$ 721.99	$ 1,251.05	$ 254.14	$ 110.04	$ (13.87)	**$ 10,124.63**			
954	1,200	213	805	0	19	0	**5,059**	(32)	107	1,089
18.85%	23.72%	4.21%	15.91%	0.00%	0.38%	0.00%				
2,217.55	2,790.33	495.36	1,871.52	0.00	44.19	0.00	**11,765.87**			
11,752	17,987	3,676	10,794	53	444	(145)	**85,220**	0	**(4,557)**	**11,240**
13.79%	21.11%	4.31%	12.67%	0.06%	0.52%	-0.17%				
1,106.99	1,694.26	346.27	1,016.73	4.99	41.85	(13.65)	**8,027.31**			
4,119	5,762	1,087	3,893	5	0	(30)	**28,495**	(50)	**(621)**	**4,867**
14.46%	20.22%	3.81%	13.66%	0.02%	0.00%	-0.10%				
1,373.44	1,921.19	362.33	1,298.06	1.68	0.00	(9.89)	**9,500.45**			
3,436	3,436	1,742	2,310	43	646	(1)	**18,672**	0	**(568)**	**2,856**
18.40%	18.40%	9.33%	12.37%	0.23%	3.46%	-0.01%				
2,290.55	2,290.63	1,161.62	1,540.17	28.74	430.81	(0.90)	**12,448.20**			
28,430	40,639	8,207	17,110	553	1,950	(418)	**183,610**	0	**(7,403)**	**9,562**
15.48%	22.13%	4.47%	9.32%	0.30%	1.06%	-0.23%				
1,523.79	2,178.16	439.88	917.06	29.66	104.51	(22.41)	**9,840.97**			
50,009	60,770	21,019	32,902	2,949	2,954	(377)	**311,343**	5,018	**(23,360)**	**15,189**
16.06%	19.52%	6.75%	10.57%	0.95%	0.95%	-0.12%				
1,486.02	1,805.79	624.57	977.69	87.61	87.79	(11.22)	**9,251.57**			
8,124	9,292	3,118	5,351	6	1,499	(67)	**49,352**	0	**(2,358)**	**1,577**
16.46%	18.83%	6.32%	10.84%	0.01%	3.04%	-0.14%				
1,445.57	1,653.35	554.84	952.14	1.10	266.72	(11.87)	**8,781.51**			
205,557	291,619	43,246	89,458	7,987	1,350	(4,367)	**1,164,618**	29,115	**(50,592)**	**54,730**
17.65%	25.04%	3.71%	7.68%	0.69%	0.12%	-0.37%				
1,905.91	2,703.88	400.98	829.45	74.06	12.52	(40.49)	**10,798.29**			
26,638	35,776	8,125	13,629	225	2,500	(305)	**163,741**	(10)	**(1,056)**	**11,816**
16.27%	21.85%	4.96%	8.32%	0.14%	1.53%	-0.19%				
1,436.70	1,929.55	438.24	735.08	12.15	134.84	(16.44)	**8,831.28**			
6,109	6,407	1,849	4,076	0	0	(63)	**37,871**	(325)	**8**	**7,409**
16.13%	16.92%	4.88%	10.76%	0.00%	0.00%	-0.17%				
1,541.19	1,616.37	466.60	1,028.44	0.00	0.00	(15.77)	**9,554.43**			
34,548	44,866	5,608	21,798	3,136	1,474	(416)	**213,359**	1,682	**(14,632)**	**26,038**
16.19%	21.03%	2.63%	10.22%	1.47%	0.69%	-0.20%				
1,619.79	2,103.53	262.95	1,021.97	147.03	69.13	(19.52)	**10,003.30**			
591	555	352	647	0	62	0	**3,476**	(25)	**(162)**	**640**
16.99%	15.96%	10.11%	18.60%	0.00%	1.77%	0.00%				
3,375.29	3,170.74	2,009.30	3,695.50	0.00	351.43	0.00	**19,864.81**			
$ 380,267	**$ 518,309**	**$ 98,244**	**$ 202,773**	**$ 14,958**	**$ 12,899**	**$ (6,189)**	**$ 2,264,817**	**$ 35,373**	**$ (105,193)**	**$ 147,014**
16.79%	**22.89%**	**4.34%**	**8.95%**	**0.66%**	**0.57%**	**-0.27%**				
$ 1,229.75	**$ 1,677.72**	**$ 451.40**	**$ 451.01**	**$ 8.51**	**$ 209.06**	**$ (11.36)**	**$ 7,726.48**			
$ 683,560	**$ 882,546**	**$ 205,450**	**$ 411,134**	**$ 24,090**	**$ 30,387**	**$ (10,997)**	**$ 4,169,957**	**$ 45,913**	**$ (139,567)**	**$ 388,150**
16.39%	**21.16%**	**4.93%**	**9.86%**	**0.58%**	**0.73%**	**-0.26%**				
$ 1,254.35	**$ 1,607.38**	**$ 449.12**	**$ 551.70**	**$ 14.16**	**$ 186.86**	**$ (16.54)**	**$ 7,852.08**			

Sources: 2014-2015 Budget Reports, SACS Report (Form 01)
2014-2015 Estimated P-2 ADA, SACS Report (Form A)

TABLE XI
GENERAL LONG-TERM DEBT
2013-2014

DISTRICTS	(1) Bonds Payable[1]	(2) Other Post-Employment Benefits	(3) Compensated Absenses
ELEMENTARY SCHOOL DISTRICTS			
Alpine Union Elementary	$ 16,314,927	$ 1,329,275	$ 361,624
Bonsall Union Elementary	15,499,681	326,566	102,776
Cajon Valley Union Elementary	156,743,107	11,152,667	958,133
Cardiff Elementary	10,248,483	35,929	33,200
Chula Vista Elementary	91,585,000	1,367,362	927,687
Dehesa Elementary	2,719,890	47,061	36,075
Del Mar Union Elementary	17,495,000	3,310,416	181,977
Encinitas Union Elementary	57,744,969	2,217,398	249,672
Escondido Union Elementary	42,406,803	8,917,900	638,469
Fallbrook Union Elementary	30,742,096	0	256,460
Jamul-Dulzura Union Elementary	7,325,803	0	82,321
Julian Union Elementary	0	610,397	91,463
La Mesa-Spring Valley Elementary	40,740,814	7,858,513	831,403
Lakeside Union Elementary	39,264,796	2,280,159	317,895
Lemon Grove Elementary	31,421,146	2,912,073	173,673
National Elementary	0	4,266,500	844,551
Rancho Santa Fe Elementary	39,265,320	22,443	98,850
San Pasqual Union Elementary	1,071,673	0	36,353
San Ysidro Elementary	143,246,483	1,910,189	323,394
Santee Elementary	47,860,756	2,184,952	224,718
Solana Beach Elementary	0	1,577,483	254,750
South Bay Union Elementary	40,779,803	2,896,803	343,060
Spencer Valley Elementary	0	0	9,838
Vallecitos Elementary	0	0	10,184
TOTAL ELEMENTARY	**$ 832,476,549**	**$ 55,224,086**	**$ 7,388,525**
HIGH SCHOOL DISTRICTS			
Escondido Union High	$ 138,416,864	$ -	$ 589,772
Fallbrook Union High	14,635,604	4,961,834	120,717
Grossmont Union High	493,003,127	17,516,649	2,621,616
Julian Union High	3,906,230	146,804	33,267
San Dieguito Union High	167,592,717	8,084,913	1,156,562
Sweetwater Union High	339,175,908	30,414,701	8,296,184
TOTAL HIGH SCHOOL	**$ 1,156,730,450**	**$ 61,124,901**	**$ 12,818,118**
UNIFIED SCHOOL DISTRICTS			
Borrego Springs Unified	$ -	$ 259,411	$ 26,467
Carlsbad Unified	230,439,791	11,697,610	181,142
Coronado Unified	11,055,000	418,718	151,390
Mountain Empire Unified	2,076,375	992,508	65,516
Oceanside Unified	249,246,948	753,300	913,097
Poway Unified	401,516,565	23,185,508	4,540,997
Ramona Unified	2,182,298	0	929,304
San Diego Unified	2,742,968,936	7,137,845	25,872,213
San Marcos Unified	312,166,762	12,226,662	880,832
Valley Center-Pauma Unified	1,045,304	4,862,872	130,512
Vista Unified	128,260,723	17,244,233	1,862,715
Warner Unified	0	44,975	12,129
TOTAL UNIFIED	**$ 4,080,958,702**	**$ 78,823,641**	**$ 35,566,314**
TOTAL K-12	**$ 6,070,165,701**	**$ 195,172,628**	**$ 55,772,956**

Source: 2013-2014 Unaudited Actuals Financial And Budget Reports SACS Report (Form DEBT)

[1] Includes General Obligation Bonds. Differences between these figures & Table XVIII are due to accreted interest

TABLE XI (Continued)
GENERAL LONG-TERM DEBT
2013-2014

(4) Certificates of Participation	(5) Capital Leases[2]	(6) Lease Revenue Bonds Payable	(7) Other Long-Term Debt[3]	(8) Total General Long-Term Debt
ELEMENTARY SCHOOL DISTRICTS				
$ 4,170,369	$ 607,858	$ -	$ -	**$ 22,784,053**
1,700,000	0	0	2,880,000	**20,509,022**
7,960,000	492,056	0	378,662	**177,684,625**
0	338,058	0	333,471	**10,989,142**
134,345,000	0	11,990,000	10,599,237	**238,824,286**
0	0	0	0	**2,803,026**
0	547,347	9,720,491	0	**21,534,740**
0	0	0	0	**60,212,039**
20,490,000	1,086,264	0	14,403,171	**87,942,607**
0	0	0	1,950,466	**32,949,022**
0	0	0	0	**7,408,124**
0	16,710	0	0	**718,571**
0	2,360,170	0	506,006	**52,296,906**
0	165,803	0	488,885	**42,517,537**
0	0	0	0	**34,506,892**
0	231,485	0	13,723	**5,356,258**
0	0	0	0	**39,386,613**
0	13,389	0	0	**1,121,415**
39,918,395	0	0	2,496,939	**187,895,400**
25,613,387	0	0	6,390,270	**82,274,083**
0	0	0	0	**1,832,233**
0	214,089	0	0	**44,233,755**
0	0	0	0	**9,838**
0	0	0	180,759	**190,942**
$ 234,197,151	**$ 6,073,230**	**$ 21,710,491**	**$ 40,621,589**	**$ 1,175,981,130**
HIGH SCHOOL DISTRICTS				
$ 58,968,286	$ 230,824	$ -	$ 1,247,924	**$ 199,453,670**
0	0	0	0	**19,718,155**
0	1,045,036	0	0	**514,186,428**
0	0	0	19,891	**4,106,192**
0	0	15,265,348	78,019,824	**254,854,016**
3,825,000	6,532,119	0	227,692,990	**615,936,903**
$ 62,793,286	**$ 7,807,979**	**$ 15,265,348**	**$ 306,980,629**	**$ 1,608,255,364**
UNIFIED SCHOOL DISTRICTS				
$ -	$ 78,281	$ -	$ -	**$ 364,159**
44,936,278	5,570,000	0	3,045,000	**295,869,821**
9,215,000	0	0	1,404,926	**22,245,034**
0	8,537	0	1,531,163	**4,674,099**
0	1,174,745	0	6,201,019	**258,289,109**
0	3,715,479	64,005,176	562,308,541	**995,267,090**
28,402,711	0	0	0	**31,514,313**
0	0	0	0	**2,775,978,994**
0	4,450,141	54,599,293	94,216,265	**423,940,661**
0	473,395	0	0	**6,512,083**
4,325,001	3,127,534	0	1,760,171	**156,580,377**
0	238,426	0	0	**295,530**
$ 86,878,990	**$ 18,836,538**	**$ 118,604,469**	**$ 670,467,085**	**$ 4,971,531,269**
$ 383,869,427	**$ 32,717,747**	**$ 155,580,308**	**$ 1,018,069,302**	**$ 7,755,767,763**

[2] *Present Value of net minimum lease payments as of June 30, 2014*

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

TABLE XII
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2013-2014

(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	$ 2,411	$ -	$ -	$ 2,411	0.00000	0.00000
	460352	3,744	0	80	3,664	0.00466	0.00441
	460353	2,540	0	530	2,010	0.02787	0.02583
	Totals	8,695	0	610	8,085		
Bonsall Union Elementary	460952	8,300	0	135	8,165	0.01716	0.01692
	460953	3,216	0	170	3,046	0.00606	0.00655
	460954	4,688	0	20	4,668	0.00437	0.00422
	Totals	16,204	0	325	15,879		
Cajon Valley Union Elementary	461353	13,255	0	340	12,915	0.00616	0.00654
	461354	13,685	0	330	13,355	0.00668	0.00703
	461355	32,615	0	910	31,705	0.01724	0.01792
	461356	23,825	0	790	23,035	0.01163	0.01423
	461357	12,758	0	0	12,758	0.00825	0.00222
	461358	13,690	0	225	13,465	0.00592	0.00711
	461359	0	20,000	0	20,000	0.00337	0.00769
	Totals	109,828	20,000	2,595	127,233		
Cardiff Elementary	461550	2,889	0	0	2,889	0.00000	0.00000
	461551	4,775	0	615	4,160	0.03386	0.03458
	Totals	7,664	0	615	7,049		
Chula Vista Elementary	461767	13,480	0	500	12,980	0.00000	0.00458
	461768	23,375	0	1,405	21,970	0.00000	0.00967
	461769	13,945	0	755	13,190	0.00404	0.00442
	461770	18,580	0	315	18,265	0.00591	0.00659
	461771	0	31,000	0	31,000	0.02372	0.00000
	461772	0	0	0	0	0.12640	0.00000
	Totals	69,380	31,000	2,975	97,405		
Encinitas Union Elementary	462653	12,536	0	1,452	11,084	0.21960	0.02372
	462653	12,999	0	0	12,999	0.00000	0.00000
	462654	0	9,998	0	9,998	0.00000	0.00000
	Totals	25,535	0	1,452	34,081		
Escondido Union Elementary	462758	5,915	0	1,955	3,960	0.00678	0.01365
	462759	3,640	0	1,105	2,535	0.00000	0.00844
	462760	38,230	0	85	38,145	0.02084	0.01158
	Totals	47,785	0	3,145	44,640		
Fallbrook Union Elementary	463050	2,095	0	715	1,380	0.00000	0.01810
	463051	1,809	0	135	1,674	0.00000	0.00334
	463052	833	0	50	783	0.00149	0.00000
	463054	1,497	0	35	1,462	0.00129	0.00083
	463055	12,450	0	0	12,450	0.02556	0.00813
	Totals	27,489	0	1,020	26,469		
Jamul-Dulzura Union Elementary	464153	305	0	60	245	0.00512	0.00641
	464154	1,082	0	119	963	0.03005	0.02990
	464155	1,449	0	32	1,417	0.00670	0.00626
	464156	2,001	0	0	2,001	0.00053	0.00052
	Totals	4,837	0	211	4,626		
La Mesa-Spring Valley Elementary	464950	24,925	0	1,700	23,225	0.03643	0.03583
	464951	12,430	0	0	12,430	0.00000	0.00000
	Totals	37,355	0	1,700	35,655		

TABLE XII - *(Continued)*
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2013-2014

(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**
Lakeside Union Elementary	464850	$ 21,833	$ -	$ 130	$ 21,703	0.03643	0.03583
Lemon Grove Elementary	465150	3,503	0	515	2,988	0.02264	0.02363
	465151	1,896	0	180	1,716	0.00894	0.00881
	465152	2,011	0	55	1,956	0.00445	0.00301
	465153	4,540	0	0	4,540	0.01085	0.01121
	465154	7,999	0	0	7,999	0.00000	0.00000
	465155	5,000	0	115	4,885	0.01541	0.01546
	Totals	24,949	0	865	24,084		
Rancho Santa Fe Elementary	467653	2,206	0	115	2,091	0.00386	0.00387
	467654	905	0	95	810	0.00236	0.00255
	467655	1,955	0	3	1,952	0.00090	0.00093
	467656	33,339	0	288	33,051	0.03493	0.03497
	Totals	38,405	0	501	37,904		
San Pasqual Union Elementary	468552	656	0	135	521	0.02423	0.02607
San Ysidro Elementary	468851	945	0	460	485	0.00000	0.00043
	468852	310	0	310	0	0.00000	0.00000
	468853	720	0	340	380	0.00000	0.00773
	468854	19,349	0	835	18,514	0.02753	0.02275
	468855	33,313	0	395	32,918	0.03374	0.03175
	468856	17,600	0	2,000	15,600	0.00000	0.00000
	468857	28,991	0	0	28,991	0.00000	0.00000
	468858	29,860	0	595	29,265	0.05470	0.03734
	Totals	131,088	0	4,935	126,153		
Santee Elementary	468750	17,565	0	30	17,535	0.01800	0.01784
	468751	11,948	0	121	11,827	0.00000	0.00773
	468753	7,840	0	0	7,840	0.02753	0.02275
	468754	2,848	0	35	2,813	0.03374	0.03175
	468755	3,534	0	0	3,534	0.00000	0.00000
	Totals	43,735	0	186	43,549		
South Bay Union Elementary	469052	3,401	0	336	3,065	0.20150	0.02093
	469053	15,925	0	50	15,875	0.02669	0.02745
	469054	0	17,000	0	17,000	0.02987	0.00000
	Totals	19,326	17,000	386	35,940		
TOTAL ELEMENTARY		**$ 634,764**	**$ 72,999**	**$ 21,786**	**$ 690,976**		
HIGH SCHOOL DISTRICTS							
Escondido Union High	472756	$ 20,235	$ -	$ 2,124	$ 18,111	0.02789	0.02724
	472757	34,217	0	0	34,217	0.00000	0.00000
	472758	26,996	0	0	26,996	0.00000	0.00000
	472759	20,000	0	0	20,000	0.00000	0.00000
	Totals	101,448	0	2,124	99,324		
Fallbrook Union High	473054	12,430	0	2,095	10,335	0.02420	0.02825
Grossmont Union High	473150	17,831	0	1,545	16,286	0.00000	0.00424
	473151	60,604	0	2,955	57,649	0.01102	0.01000
	473152	87,185	0	410	86,775	0.00938	0.00933
	473153	51,340	0	15	51,325	0.00647	0.00811
	473154	80,000	0	0	80,000	0.01019	0.01069
	473155	15,000	0	0	15,000	0.00198	0.00196
	473156	25,000	0	0	25,000	0.00926	0.00714
	473157	10,260	0	0	10,260	0.00113	0.00139
	473158	10,660	0	480	10,180	0.00641	0.00140
	473159	54,515	0	890	53,625	0.00583	0.00677
	Totals	412,395	0	6,295	406,100		
Julian Union High	474050	766	0	94	672	0.02902	0.03064
Sweetwater Union High	475950	23,835	0	1,635	22,200	0.00525	0.00439
	475951	49,230	0	995	48,235	0.00809	0.00842
	475952	90,644	0	2,875	87,769	0.01722	0.01690
	475953	170,770	0	495	170,275	0.02767	0.02891
	Totals	334,479	0	6,000	328,479		
TOTAL HIGH SCHOOL		**$ 861,518**	**$ -**	**$ 16,608**	**$ 844,910**		

TABLE XVIII - *(Continued)*
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2013-2014

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	**Bond**					**Tax Rate**	
	Bond Ref. Number	**Principal Beginning Balance**	**Increases**	**Decreases**	**Principal Ending Balance**	**Secured**	**Unsecured**
UNIFIED SCHOOL DISTRICTS							
Carlsbad Unified	481252	$ 11,454	$ -	$ 1,240	$ 10,214	0.01301	0.01406
	481253	33,185	0	945	32,240	0.01421	0.01529
	481254	77,633	0	1,438	76,195	0.02143	0.01922
	481255	52,998	0	1,800	51,198	0.01175	0.01439
	481256	25,000	0	1,667	23,333	0.01038	0.01035
	Totals	200,270	0	7,090	193,180		
Coronado Unified	481153	12,100	0	495	11,605	0.01197	0.01206
Mt. Empire Unified	481550	2,410	0	115	2,295	0.17200	0.01519
Oceanside Unified	481853	12,700	0	0	12,700	0.00353	0.01008
	481854	20,945	0	0	20,945	0.00594	0.01236
	481855	22,965	0	300	22,665	0.01992	0.00699
	481856	49,995	0	0	49,995	0.01262	0.01077
	481857	16,600	0	0	16,600	0.00432	0.00473
	481858	14,320	0	0	14,320	0.00508	0.00549
	481859	30,000	0	0	30,000	0.00000	0.00000
	481860	14,999	0	0	14,999	0.00000	0.00000
	481861	23,585	0	375	23,210	0.00694	0.00793
	Totals	206,109	0	675	205,434		
Poway Unified	482056	115,166	0	1,275	113,891	0.03271	0.03420
	482057	3,699	0	0	3,699	0.00472	0.00060
	482058	73,999	0	0	73,999	0.00000	0.00000
	482059	53,285	0	2,210	51,075	0.01757	0.02020
	482053	105,000	0	0	105,000	0.00000	0.00000
	Totals	351,149	0	3,485	347,664		
San Diego Unified	482851	64,830	0	0	64,830	0.00400	0.00000
	482852	127,315	0	0	127,315	0.00824	0.00427
	482853	161,505	0	0	161,505	0.00870	0.00503
	482854	226,925	0	0	226,925	0.01247	0.00306
	482855	301,860	0	0	301,860	0.01544	0.01119
	482856	36,510	0	0	36,510	0.00363	0.00086
	482857	47,590	0	0	47,590	0.00495	0.00112
	482862	144,960	0	0	144,960	0.00443	0.00500
	482863	117,705	0	0	117,705	0.00375	0.00419
	482864	131,158	0	1,151	130,007	0.00106	0.00111
	482865	38,840	0	0	38,840	0.00000	0.00000
	482866	112,548	0	0	112,548	0.00000	0.00000
	482867	36,130	0	0	36,130	0.00000	0.00000
	482869	65,434	0	0	65,434	0.00000	0.00000
	482870	56,870	0	0	56,870	0.00000	0.03084
	482868	149,999	0	0	149,999	0.00000	0.00000
	482874	0	52,500	0	52,500	0.04282	0.00000
	482874	0	3,000	0	3,000	0.04282	0.00000
	482875	0	60,500	0	60,500	0.00012	0.00000
	482876	0	414,000	0	414,000	0.01706	0.00000
	Totals	1,820,179	530,000	1,151	2,349,028		
San Marcos Unified	482959	10,333	0	1,835	8,498	0.01419	0.01482
	482960	142,046	0	0	142,046	0.04387	0.04377
	482961	64,996	0	0	64,996	0.00013	0.00023
	Totals	10,333	0	1,835	8,498		
Valley Center-Pauma Unified	483650	1,618	0	284	1,334	0.03367	0.03228
Vista Unified	483856	49,761	0	46,345	3,416	0.00000	0.01868
	483857	19,429	0	18,285	1,144	0.00000	0.00783
	483858	34,090	0	2,255	31,835	0.02972	0.02970
	483859	26,735	0	455	26,280	0.01378	0.01394
	483860	0	56,480	0	56,480	0.02239	0.00000
	Totals	130,015	56,480	67,340	119,155		
TOTAL UNIFIED		**$ 2,837,704**	**$ 586,480**	**$ 82,470**	**$ 3,341,714**		
TOTAL K-12		**$ 4,333,986**	**$ 659,479**	**$ 120,864**	**$ 4,877,600**		

Sources: 2013-2014 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, 2014

TABLE XIII
ASSESSED VALUATION
2013-2014

(in thousands)

DISTRICTS	(1) SECURED LOCAL 748	(2) SECURED LOCAL Gross AV	(3) STATE Gross AV	(4) Total Secured Gross AV	(5) UNSECURED LOCAL HOE [1]	(6) UNSECURED STATE Gross AV	(7) Total Secured & Unsecured Gross AV
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	$ 27,275	$ 2,152,354	$ -	$ 2,152,354	$ -	$ 31,860	$ 2,184,214
Bonsall Union Elementary	26,408	2,818,693	72,000	2,890,693	0	15,334	2,906,028
Cajon Valley Union Elementary	162,065	12,966,224	1,188	12,967,412	0	396,367	13,363,779
Cardiff Elementary	17,697	2,288,377	0	2,288,377	0	17,365	2,305,742
Chula Vista Elementary	294,420	24,260,672	185	24,260,857	421	465,211	24,726,068
Dehesa Elementary	3,721	340,441	0	340,441	0	4,860	345,301
Del Mar Union Elementary	67,929	13,539,019	0	13,539,019	0	180,129	13,719,148
Encinitas Union Elementary	114,684	14,346,298	0	14,346,298	0	168,052	14,514,350
Escondido Union Elementary	168,439	13,902,887	210,548	14,113,434	0	434,151	14,547,585
Fallbrook Union Elementary	51,996	4,416,710	0	4,416,710	0	53,370	4,470,080
Jamul-Dulzura Union Elementary	13,103	1,086,248	8	1,086,255	0	10,564	1,096,820
Julian Union Elementary	5,431	647,725	0	647,725	0	4,708	652,432
La Mesa-Spring Valley Elementary	161,169	10,501,430	0	10,501,430	0	190,099	10,691,529
Lakeside Union Elementary	52,845	2,899,839	0	2,899,839	0	117,427	3,017,266
Lemon Grove Elementary	37,359	2,188,952	186	2,189,138	0	71,966	2,261,104
National Elementary	29,555	2,807,730	5,224	2,812,955	147	257,439	3,070,393
Rancho Santa Fe Elementary	9,719	5,493,187	0	5,493,187	0	16,889	5,510,076
San Pasqual Union Elementary	5,285	522,436	40	522,476	0	4,008	526,484
San Ysidro Elementary	19,715	3,715,061	382,001	4,097,062	0	321,987	4,419,049
Santee Elementary	82,025	4,933,828	0	4,933,828	0	173,429	5,107,256
Solana Beach Elementary	64,054	13,693,945	0	13,693,945	0	98,949	13,792,894
South Bay Union Elementary	53,387	3,399,983	113	3,400,096	0	47,717	3,447,813
Spencer Valley Elementary	756	75,108	0	75,108	0	362	75,471
Vallecitos Elementary	3,123	276,788	0	276,788	0	6,275	283,064
TOTAL ELEMENTARY	**$ 1,472,160**	**$ 143,273,935**	**$ 671,492**	**$ 143,945,426**	**$ 568**	**$ 3,088,519**	**$ 147,033,945**
HIGH SCHOOL DISTRICTS							
Escondido Union High	$ 173,724	$ 14,425,323	$ 210,588	$ 14,635,910	$ -	$ 438,159	$ 15,074,069
Fallbrook Union High	81,528	7,512,191	72,000	7,584,191	0	74,979	7,659,171
Grossmont Union High	539,561	37,069,315	1,381	37,070,696	0	996,573	38,067,269
Julian Union High	6,187	722,833	0	722,833	0	5,070	727,903
San Dieguito Union High	274,084	49,360,826	0	49,360,826	0	481,385	49,842,211
Sweetwater Union High	397,078	34,183,446	387,523	34,570,969	568	1,092,354	35,663,323
TOTAL HIGH SCHOOL	**$ 1,472,160**	**$ 143,273,935**	**$ 671,492**	**$ 143,945,426**	**$ 568**	**$ 3,088,519**	**$ 147,033,945**
UNIFIED SCHOOL DISTRICTS							
Borrego Springs Unified	$ 4,189	$ 545,977	$ -	$ 545,977	$ -	$ 9,037	$ 555,014
Carlsbad Unified	104,636	16,027,983	116,800	16,144,783	0	842,982	16,987,764
Coronado Unified	21,014	6,794,397	0	6,794,397	250	132,290	6,926,686
Mountain Empire Unified	14,128	954,443	1,140	955,583	0	75,090	1,030,673
Oceanside Unified	125,100	11,909,282	0	11,909,282	126	329,311	12,238,592
Poway Unified	303,574	32,809,862	186	32,810,048	0	1,352,946	34,162,993
Ramona Unified	50,702	3,631,821	0	3,631,821	0	43,952	3,675,772
San Diego Unified	1,054,679	133,746,194	20,001	133,766,195	1,744	6,366,355	140,132,550
San Marcos Unified	145,754	14,772,333	0	14,772,333	0	542,154	15,314,487
Valley Center-Pauma Unified	33,037	3,269,688	295	3,269,983	0	25,356	3,295,339
Vista Unified	178,004	13,120,528	13	13,120,541	0	337,503	13,458,044
Warner Unified	3,331	232,554	0	232,554	0	2,450	235,004
TOTAL UNIFIED	**$ 2,038,149**	**$ 237,815,061**	**$ 138,435**	**$ 237,953,496**	**$ 2,119**	**$ 10,059,424**	**$ 248,012,920**
TOTAL K-12	**$ 4,982,469**	**$ 524,362,930**	**$1,481,418**	**$ 525,844,348**	**$ 3,255**	**$ 16,236,463**	**$ 542,080,811**

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2013-2014.
[1] HOE (Home Owners Exemptions) amount included for information only.

TABLE XIV
ASSESSED VALUATION ADJUSTMENT DUE TO COMMUNITY REDEVELOPMENT AGENCIES
2013-2014

(in thousands)

DISTRICTS	(1) Total Secured Adjustment	(2) Total Unsecured Adjustment	(3) Net CRA Adjustment
ELEMENTARY SCHOOL DISTRICTS			
Alpine Union Elementary	$ -	$ -	$ -
Bonsall Union Elementary	0	0	0
Cajon Valley Union Elementary	1,357,087	204,610	1,561,697
Cardiff Elementary	0	0	0
Chula Vista Elementary	1,133,042	108,689	1,241,731
Dehesa Elementary	0	0	0
Del Mar Union Elementary	0	0	0
Encinitas Union Elementary	0	0	0
Escondido Union Elementary	2,262,276	181,637	2,443,913
Fallbrook Union Elementary	0	0	0
Jamul-Dulzura Union Elementary	0	0	0
Julian Union Elementary	0	0	0
La Mesa-Spring Valley Elementary	379,702	19,301	399,003
Lakeside Union Elementary	103,108	49,463	152,571
Lemon Grove Elementary	368,211	52,101	420,313
National Elementary	1,358,571	135,887	1,494,458
Rancho Santa Fe Elementary	0	0	0
San Pasqual Union Elementary	0	0	0
San Ysidro Elementary	439,383	29,120	468,503
Santee Elementary	990,822	105,972	1,096,794
Solana Beach Elementary	84,612	740	85,352
South Bay Union Elementary	740,861	9,640	750,501
Spencer Valley Elementary	0	0	0
Vallecitos Elementary	0	0	0
TOTAL ELEMENTARY	$ 9,217,675	$ 897,162	$ 10,114,836
HIGH SCHOOL DISTRICTS			
Escondido Union High	$ 2,262,276	$ 181,637	$ 2,443,913
Fallbrook Union High	0	0	0
Grossmont Union High	3,210,244	430,848	3,641,092
Julian Union High	0	0	0
San Dieguito Union High	84,612	740	85,352
Sweetwater Union High	3,671,857	283,336	3,955,193
TOTAL HIGH SCHOOL	$ 9,228,989	$ 896,561	$ 10,125,550
UNIFIED SCHOOL DISTRICTS			
Borrego Springs Unified	$ -	$ -	$ -
Carlsbad Unified	343,276	12,492	355,767
Coronado Unified	1,893,821	29,388	1,923,209
Mountain Empire Unified	0	0	0
Oceanside Unified	1,043,888	7,579	1,051,467
Poway Unified	3,712,305	296,031	4,008,336
Ramona Unified	0	0	0
San Diego Unified	16,531,325	499,072	17,030,397
San Marcos Unified	6,415,049	409,084	6,824,132
Valley Center-Pauma Unified	0	0	0
Vista Unified	810,663	97,065	907,727
Warner Unified	0	0	0
TOTAL UNIFIED	$ 30,750,326	$ 1,350,710	$ 32,101,036
TOTAL K-12	$ 49,196,989	$ 3,144,433	$ 52,341,422

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2013-2014.

TABLE XV
ASSESSED VALUATION, PERCENTAGE CHANGE
2004-2014

DISTRICTS	(1) 2004-05	(2) 2005-06	(3) 2006-07	(4) 2007-08	(5) 2008-09	(6) 2009-10	(7) 2010-11	(8) 2011-12	(9) 2012-13	(10) 2013-14	(11) AVG
ELEMENTARY SCHOOL DISTRICTS											
Alpine Union Elementary	7.53	13.01	11.42	8.55	3.83	(3.89)	(2.24)	(0.81)	(2.14)	1.58	4.50
Bonsall Union Elementary	14.13	17.27	21.84	11.93	4.32	(6.83)	1.57	(0.47)	(1.07)	2.13	7.69
Cajon Valley Union Elementary	9.03	11.31	10.51	7.34	2.05	(5.25)	(1.95)	0.52	0.88	2.63	4.24
Cardiff Elementary	9.39	10.97	9.94	8.75	7.06	1.23	0.15	1.24	5.26	3.80	6.35
Chula Vista Elementary	15.39	19.29	14.75	13.25	1.69	(10.67)	(3.62)	(0.15)	(0.70)	3.32	6.36
Dehesa Elementary	5.58	17.49	9.78	8.37	4.40	(3.83)	(1.61)	(1.83)	(2.01)	(1.95)	4.06
Del Mar Union Elementary	10.08	12.87	10.21	10.89	8.91	3.11	(0.96)	1.44	(1.40)	5.69	6.71
Encinitas Union Elementary	13.16	10.69	10.46	6.91	4.50	(0.20)	(0.19)	1.91	1.14	3.61	5.95
Escondido Union Elementary	10.00	15.16	13.12	8.10	0.95	(7.11)	(1.89)	0.86	0.26	2.41	4.81
Fallbrook Union Elementary	12.86	11.96	9.65	6.04	2.63	1.10	(2.37)	(0.72)	(10.46)	1.03	3.94
Jamul-Dulzura Union Elementary	8.34	10.61	10.99	8.29	2.63	(4.42)	(2.26)	(0.58)	(0.44)	1.63	4.18
Julian Union Elementary	(3.47)	11.10	11.77	11.03	7.19	(1.75)	(1.96)	0.23	(0.99)	1.92	4.10
La Mesa-Spring Valley Elementary	9.78	10.77	12.90	8.54	2.63	(5.55)	(1.34)	0.67	0.54	3.21	4.70
Lakeside Union Elementary	9.78	15.59	6.59	7.46	2.96	(4.85)	(1.80)	0.02	(0.64)	3.12	4.40
Lemon Grove Elementary	11.14	15.59	12.84	9.04	1.01	(7.98)	(0.04)	1.57	(1.61)	3.04	4.81
National Elementary	6.23	12.66	14.85	8.57	7.20	(4.10)	(1.46)	0.04	3.95	4.34	5.52
Rancho Santa Fe Elementary	9.66	11.34	10.76	10.27	5.83	0.89	(3.75)	(2.12)	(1.77)	1.35	5.26
San Pasqual Union Elementary	7.19	12.15	10.57	6.92	(1.54)	(4.30)	0.62	2.81	2.10	1.87	3.40
San Ysidro Elementary	16.47	13.95	22.64	9.55	15.34	(0.61)	0.14	(1.72)	(5.73)	(0.13)	8.97
Santee Elementary	10.19	15.51	10.99	8.06	3.90	(3.97)	(0.60)	0.50	0.24	2.80	5.36
Solana Beach Elementary	9.28	11.40	11.78	9.58	7.06	1.11	(1.39)	0.43	0.47	3.02	5.88
South Bay Union Elementary	9.73	13.60	11.75	8.07	1.29	(7.68)	(2.44)	(0.78)	2.56	2.80	4.43
Spencer Valley Elementary	5.19	9.25	12.65	10.40	4.40	(4.34)	0.89	2.74	0.28	0.83	4.70
Vallecitos Elementary	8.49	13.41	15.12	6.44	2.05	(3.80)	(2.33)	(1.56)	(0.22)	0.08	4.53
HIGH SCHOOL DISTRICTS											
Escondido Union High	9.90	15.05	13.04	8.06	0.87	(7.02)	(1.80)	0.93	0.32	2.39	4.75
Fallbrook Union High	13.09	13.69	13.81	8.10	3.21	(1.96)	(1.01)	(0.66)	(6.77)	1.41	5.18
Grossmont Union High	9.42	12.13	11.38	7.99	2.61	(5.18)	(1.50)	0.45	0.18	2.74	4.56
Julian Union High	(2.63)	10.91	11.86	10.96	6.90	(2.01)	(1.68)	0.48	(0.86)	1.81	4.16
San Dieguito Union High	10.69	11.54	10.77	9.17	6.64	1.25	(1.16)	0.86	0.10	3.76	6.06
Sweetwater Union High	14.11	17.92	14.96	11.97	3.54	(8.67)	(2.84)	(0.41)	(0.70)	2.92	6.35
UNIFIED SCHOOL DISTRICTS											
Borrego Springs Unified	5.15	7.17	15.74	12.74	7.68	1.56	(3.12)	(5.32)	(9.48)	(0.60)	3.80
Carlsbad Unified	7.84	12.08	12.76	9.83	7.85	(0.30)	(1.07)	(0.93)	(0.37)	2.07	5.68
Coronado Unified	8.10	10.52	9.71	8.56	8.60	4.95	0.98	1.40	3.97	2.47	6.35
Mountain Empire Unified	9.88	15.34	23.04	8.76	3.79	(5.77)	(2.21)	(3.15)	(0.76)	0.42	5.68
Oceanside Unified	15.47	17.58	13.71	9.24	2.45	(5.91)	(1.67)	0.63	(0.51)	2.06	6.42
Poway Unified	10.83	12.42	13.23	9.49	4.22	(0.78)	(0.79)	1.52	(0.79)	5.08	6.05
Ramona Unified	9.56	11.06	10.55	7.40	1.45	(6.56)	(1.92)	0.27	(1.25)	1.69	3.98
San Diego Unified	8.91	13.00	11.14	9.33	5.44	(0.83)	(1.94)	0.21	(0.15)	3.97	5.38
San Marcos Unified	15.63	19.41	16.24	8.52	0.84	(5.38)	(1.23)	0.62	(0.35)	3.25	6.71
Valley Center-Pauma Unified [1]	13.03	16.56	13.74	9.14	1.62	(5.09)	(3.35)	(1.57)	(3.18)	(1.22)	5.26
Vista Unified	9.54	12.10	9.85	7.34	1.93	(5.67)	(1.89)	0.47	0.41	2.82	4.19
Warner Unified	10.32	9.74	18.23	5.84	4.52	(2.68)	0.90	(1.14)	(0.02)	(3.09)	5.20

Source: County of San Diego Auditor and Controller Report PSVV-635A, Combined Valuations 2013-2014

[1] Effective 7-1-00, Valley Center-Pauma Unified School District was established (formerly Valley Center Elem. and Pauma Elem. School Districts)

TABLE XVI
ASSESSED VALUATION PER UNIT ATTENDANCE
2008-2014

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**	**2013-14**
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	$ 1,181,523	$ 1,147,662	$ 1,127,230	$ 1,132,976	$ 1,205,596	$ 1,281,575
Bonsall Union Elementary	1,794,710	1,613,463	1,601,852	1,590,249	1,492,869	1,403,288
Cajon Valley Union Elementary	905,852	870,484	854,594	860,007	861,902	871,680
Cardiff Elementary	2,907,515	2,919,570	2,844,599	2,869,816	3,063,182	3,224,860
Chula Vista Elementary	1,282,914	1,120,035	1,077,931	1,068,089	1,054,187	1,063,766
Dehesa Elementary	2,496,642	2,293,283	1,880,277	1,671,138	1,712,811	1,904,899
Del Mar Union Elementary	3,054,259	3,227,352	3,066,441	3,081,949	3,052,626	3,229,114
Encinitas Union Elementary	2,575,613	2,589,633	2,619,914	2,631,586	2,685,387	2,787,447
Escondido Union Elementary	884,127	830,115	828,187	841,298	844,775	865,751
Fallbrook Union Elementary	934,647	930,968	884,917	895,612	839,269	889,455
Jamul-Dulzura Union Elementary	1,293,892	1,311,688	1,499,131	1,659,639	1,786,521	1,880,047
Julian Union Elementary	1,884,362	1,861,426	1,816,482	1,910,691	1,996,656	2,118,631
La Mesa-Spring Valley Elementary	898,724	861,692	861,854	865,221	899,885	924,674
Lakeside Union Elementary	805,633	755,064	725,571	713,617	684,476	648,789
Lemon Grove Elementary	641,292	595,239	597,948	612,493	591,778	598,149
National Elementary	547,769	517,466	508,533	510,611	532,986	554,132
Rancho Santa Fe Elementary	8,004,245	8,853,238	8,544,748	8,551,235	8,486,994	8,266,437
San Pasqual Union Elementary	934,573	900,442	940,674	982,080	965,572	1,004,146
San Ysidro Elementary	1,029,722	1,017,714	964,751	938,460	900,946	908,936
Santee Elementary	834,365	799,008	799,194	791,201	799,477	818,827
Solana Beach Elementary	4,935,856	4,896,440	4,772,710	4,567,709	4,309,742	4,688,558
South Bay Union Elementary	480,485	461,679	503,237	505,187	605,635	624,607
Spencer Valley Elementary	2,136,612	2,498,439	2,796,243	2,598,742	2,393,583	2,621,422
Vallecitos Elementary	1,423,656	1,423,951	1,388,662	1,356,119	1,504,986	1,473,982
AVERAGE ELEMENTARY	**$ 1,827,874**	**$ 1,845,669**	**$ 1,812,737**	**$ 1,800,239**	**$ 1,802,993**	**$ 1,860,549**

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

DISTRICTS	(1) 2008-09	(2) 2009-10	(3) 2010-11	(4) 2011-12	(5) 2012-13	(6) 2013-14
HIGH SCHOOL DISTRICTS						
Escondido Union High	$ 2,033,010	$ 1,918,167	$ 1,900,564	$ 1,970,911	$ 2,124,403	$ 2,078,288
Fallbrook Union High	2,912,151	2,931,072	2,914,682	3,028,260	3,103,580	3,056,931
Grossmont Union High	2,070,812	1,982,466	2,003,502	2,094,254	2,350,784	2,264,587
Julian Union High	4,306,495	4,410,499	4,119,830	4,282,628	4,035,076	5,034,604
San Dieguito Union High	3,937,329	3,961,644	3,968,391	3,992,447	4,141,543	4,141,934
Sweetwater Union High	994,979	916,831	903,617	911,453	941,860	936,230
AVERAGE HIGH SCHOOL	**$ 2,709,129**	**$ 2,686,780**	**$ 2,635,098**	**$ 2,713,326**	**$ 2,782,874**	**$ 2,918,762**
UNIFIED SCHOOL DISTRICTS						
Borrego Springs Unified	$ 1,489,608	$ 1,478,561	$ 1,447,210	$ 1,370,498	$ 1,332,198	$ 1,384,868
Carlsbad Unified	1,657,672	1,636,151	1,591,856	1,573,261	1,596,830	1,608,475
Coronado Unified	2,059,102	2,127,449	2,150,246	2,171,448	2,225,967	2,289,488
Mountain Empire Unified	755,019	701,596	723,207	693,067	683,981	695,119
Oceanside Unified	663,110	636,017	636,842	646,029	651,369	655,612
Poway Unified	1,013,231	996,819	976,517	976,948	964,060	991,650
Ramona Unified	627,451	608,916	613,669	624,259	652,274	671,107
San Diego Unified	1,242,023	1,239,441	1,220,726	1,236,127	1,278,072	1,321,200
San Marcos Unified	933,272	865,588	833,756	815,052	799,765	792,654
Valley Center-Pauma Unified	908,245	886,177	863,351	862,941	850,714	828,054
Vista Unified	630,820	612,215	604,266	605,503	624,405	626,115
Warner Unified	1,267,983	1,322,032	1,189,700	1,301,181	1,316,392	1,151,700
AVERAGE UNIFIED	**$ 1,103,961**	**$ 1,092,580**	**$ 1,070,946**	**$ 1,073,026**	**$ 1,081,336**	**$ 1,084,670**
AVERAGE K-12	**$ 1,746,936**	**$ 1,750,659**	**$ 1,718,277**	**$ 1,722,905**	**$ 1,736,788**	**$ 1,790,043**

Source: For Col (6): Annual Report of Financial Transactions 2013 Table XIX Assessed Valuation Total Secured & Unsecured Gross AV Col (7) divided by P-2 ADA

TABLE XVII
CERTIFICATED SALARY PROFILES
2013-2014

DISTRICTS	(1) Average Salary	(2) Lowest Salary	(3) Highest Entry Level Step	(4) Maximum Salary	(5) Salary at Step 10 Bachelor +60 Units	(6) No. of Days Service Required
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	67,521	$ 36,606	10	$ 81,121	$ 56,290	179
Bonsall Union Elementary	62,210	38,759	8	87,005	62,835	183
Cajon Valley Union Elementary	72,225	38,372	11	91,628	67,316	183
Cardiff Elementary	Not Reported					
Chula Vista Elementary	67,803	43,557	6	87,533	65,715	185
Dehesa Elementary	Not Reported					
Del Mar Union Elementary	77,305	42,685	5	94,594	77,093	184
Encinitas Union Elementary	75,386	40,276	3	98,450	66,380	185
Escondido Union Elementary	69,791	37,051	11	88,461	66,508	185
Fallbrook Union Elementary	72,574	43,448	10	90,526	67,910	183
Jamul-Dulzura Union Elementary	67,275	36,839	14	79,177	55,607	184
Julian Union Elementary	Not Reported					
La Mesa-Spring Valley Elementary	76,712	43,365	5	88,522	64,590	181
Lakeside Union Elementary	67,835	44,683	5	99,623	66,486	184
Lemon Grove Elementary	71,900	41,157	12	89,810	65,534	185
National Elementary	67,358	43,960	26	83,728	62,338	185
Rancho Santa Fe Elementary	71,845	47,283	5	95,367	73,729	184
San Pasqual Union Elementary	61,636	42,720	7	85,215	58,855	185
San Ysidro Elementary	73,103	43,526	14	86,081	65,162	186
Santee Elementary	72,734	41,465	7	91,150	65,560	185
Solana Beach Elementary	78,731	46,703	5	101,134	74,875	185
South Bay Union Elementary	72,469	39,718	6	83,250	65,976	185
Spencer Valley Elementary	Not Reported					
Vallecitos Elementary	Not Reported					
AVERAGE ELEMENTARY	**$ 70,864**	**$ 41,693**	**9**	**$ 89,599**	**$ 65,724**	**184**
HIGH SCHOOL DISTRICTS						
Escondido Union High	$ 65,567	$ 41,879	11	$ 87,865	$ 61,799	184
Fallbrook Union High	72,624	37,409	1	90,117	70,950	183
Grossmont Union High	73,414	42,330	25	88,595	70,555	185
Julian Union High	Not Reported					
San Dieguito Union High	79,667	42,545	3	99,546	79,139	186
Sweetwater Union High	78,048	41,638	26	93,445	71,381	184
AVERAGE HIGH SCHOOL	**$ 73,864**	**$ 41,160**	**13**	**$ 91,914**	**$ 70,765**	**184**
UNIFIED SCHOOL DISTRICTS						
Borrego Springs Unified	Not Reported					
Carlsbad Unified	74,077	41,479	11	94,240	69,477	184
Coronado Unified	65,417	40,000	8	89,600	67,100	185
Mountain Empire Unified	53,236	32,522	6	78,324	51,051	183
Oceanside Unified	76,276	40,888	11	91,243	69,221	185
Poway Unified	72,715	42,804	10	91,374	67,709	186
Ramona Unified	68,302	38,767	6	84,141	66,462	178
San Diego Unified	69,748	39,983	17	82,578	60,754	183
San Marcos Unified	68,567	35,307	6	89,260	70,612	184
Valley Center-Pauma Unified	78,583	41,057	8	92,171	77,187	184
Vista Unified	67,836	34,970	7	83,928	63,645	184
Warner Unified	52,554	37,982	6	74,119	58,072	183
AVERAGE UNIFIED	**$ 67,937**	**$ 38,705**	**9**	**$ 86,453**	**$ 65,572**	**184**

Source: Report of 2013-2014 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 2013-2014

REVENUES

(1)	LCFF	$100,696,315
(2)	FEDERAL REVENUE	$19,649,471
(3)	OTHER STATE REVENUE	$52,946,447
(4)	OTHER LOCAL REVENUE	$55,056,969
(5)	OTHER SOURCES	7,646,535.32
(6)	TOTAL REVENUES	$235,995,737

EXPENDITURES

(7)	CERTIFICATED SALARIES	$41,299,003
(8)	CLASSIFIED SALARIES	$36,184,190
(9)	EMPLOYEE BENEFITS	$27,545,466
(10)	BOOKS & SUPPLIES	$5,605,332
(11)	SERVICES AND OTHER OPERATING EXPENSES	$75,474,100
(12)	CAPITAL OUTLAY	$9,361,462
(13)	OTHER OUTGO	$31,271,030
(14)	OTHER USES	7,746,172.17
(15)	TOTAL EXPENDITURES	$234,486,755

FUND BALANCE

(16)	BEGINNING BALANCE	$71,569,438
(17)	NET CHANGE IN FUND BALANCE	$1,508,982
(18)	FUND BALANCE	$73,078,421

TOTAL COST BY PROGRAM

(19)	REGULAR EDUCATION K-12	$992,049
(20)	COMMUNITY SCHOOLS	$18,735,101
(21)	JUVENILE COURTS	$10,629,768
(22)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	$2,426,315
(23)	SPECIAL EDUCATION	$37,873,865
(24)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	$9,857,161
(25)	COUNTY SERVICES TO DISTRICTS	$110,292,825
(26)	VOCATIONAL EDUCATION	$51,028
(27)	AUXILIARY PROGRAMS	$4,590,092
(28)	OTHER OUTGO	$39,038,552
(29)	TOTAL EXPENDITURES AND OTHER USES	$234,486,754

Source: 2013-2014 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01 and PCR)

TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2013-2014

YEAR	STATUTORY COLA	K-12 FUNDED COLA[1]	K-12 DEFICIT	CONSUMER PRICE INDEX[2]
1994-95	3.23%	0.00%	11.010%	1.71%
1995-96	2.73%	2.73%	10.120%	1.44%
1996-97	3.21%	3.21%	8.801%	2.31%
1997-98	2.65%	2.65%	8.801%	2.04%
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%	-2.63%	7.844%	1.32%
2009-10	4.25%	-12.07%	18.355%	0.75%
2010-11	-0.39%	5.17%	17.963%	1.73%
2011-12	2.24%	-1.06%	19.754%	2.39%
2012-13	3.24%	1.08%	22.272%	2.10%
2013-14	1.57%	N/A	N/A	2.00%

COMPOUNDED INCREASES FROM 1994-95 TO 2013-14 67.77%

Sources: COLA & Deficit from SSC School District and County Office Financial Projection Dartboard.

CPI from the California Department of Finance at: www.dof.ca.gov/html/FS_data/latestecondata/documents/BBFYCPI.XLS

California school

[2] *For California.*

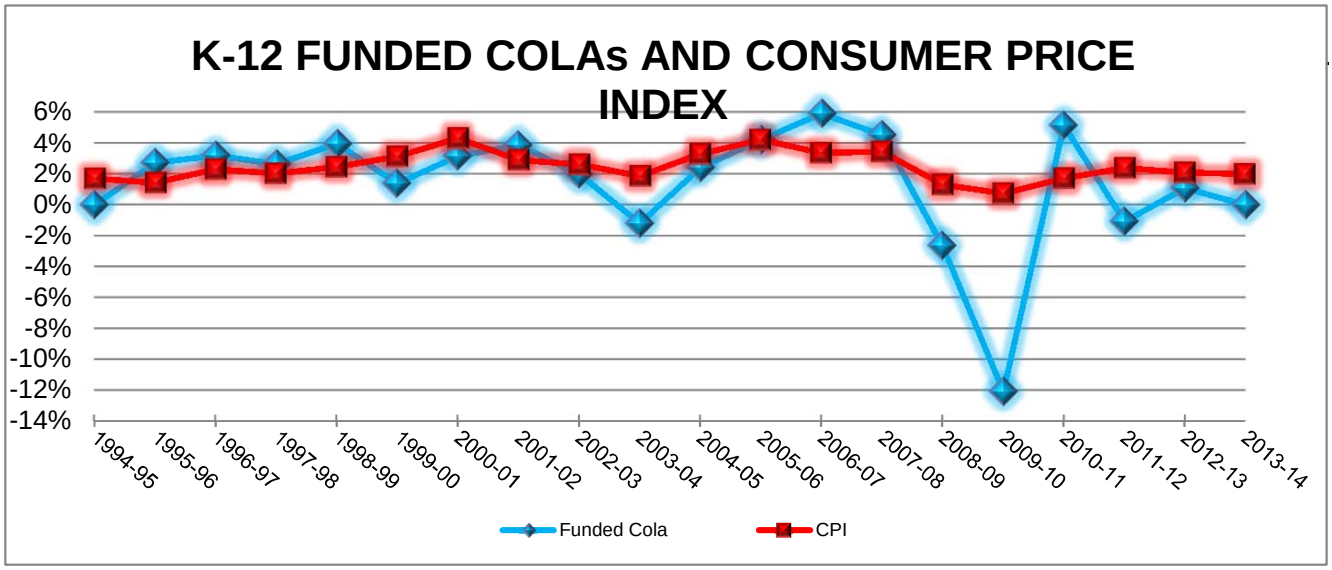


TABLE XX
FINANCIAL ELECTIONS HISTORY
2013-2014
San Diego County School Districts

DISTRICTS	Date	VOTE		Pass or Fail	Bond Issue	Other Purpose
		Yes	No			
2003-04						
Grossmont Union High	03/02/04	61,406	37,623	P [2]	$274,000,000	
Rancho Santa Fe Elementary	03/02/04	1,417	821	P [2]	$4,800,000	
Santee Elementary	03/02/04	7,568	6,236	F [1]	$60/400 per yr for 5 yrs	Parcel Tax, Elementary Educational Programs & Services
2004-05						
Santee Elementary	11/02/04	14,165	9,167	F [1]	$60/400 per yr for 5 yrs	Parcel Tax, Elementary Educational Programs & Services
2005-06						
Bonsall Union Elementary	11/08/05	2,767	1,451	P [2]	$17,000,000	
Rancho Santa Fe Elementary	06/06/06	1,506	1,419	F [2]	$44,500,000	
2006-07						
Carlsbad Unified	11/07/06	16,250	7,272	P [2]	$198,000,000	
Palomar Community College	11/07/06	103,380	75,163	P [2]	$694,000,000	
San Diego Community College	11/07/06	149,399	87,606	P [2]	$870,000,000	
Santee Elementary	11/07/06	9,742	6,907	P [2]	$60,000,000	
Sweetwater Union High	11/07/06	48,916	23,586	P [2]	$644,000,000	
2007-08						
Cajon Valley Union Elementary	02/05/08	23,696	13,250	P [2]	$156,500,000	
Rancho Santa Fe Elementary	02/05/08	2,041	837	P [2]	$34,000,000	
Poway Unified	02/05/08	28,323	15,995	P [2]	$179,000,000	
Oceanside Unified	06/03/08	10,952	4,414	P [2]	$195,000,000	
Escondido Union High	11/04/08	30,006	20,830	P [2]	$98,000,000	
Grossmont Union High	11/04/08	97,337	74,474	P [2]	$417,000,000	
Lakeside Union Elementary	11/04/08	10,695	5,866	P [2]	$79,550,000	
Lemon Grove Elementary	11/04/08	8,635	3,218	P [2]	$28,000,000	
San Diego Unified	11/04/08	261,672	119,136	P [2]	$2,100,000,000	
South Bay Union Elementary	11/04/08	15,219	4,690	P [2]	$59,400,000	
Southwestern Community College	11/04/08	95,460	38,221	P [2]	$389,000,000	
2008-09						
None						
2009-10						
Dehesa Elementary	11/02/10	507	361	P [2]	$5,500,000	
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.	Parcel Tax, Emergency Teacher Retention/Classroom Education
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	

[1] *Required two-thirds vote to pass*
[2] *Required 55 percent vote to pass (Prop. 39, November 2000)*