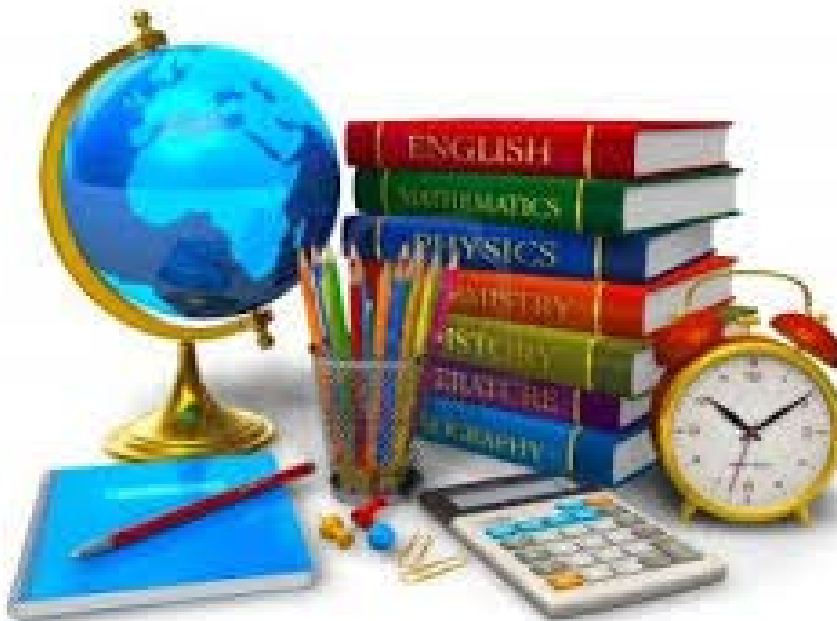


March 2019

Annual Report of Financial Transactions 2017-18

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



**Business Services Division
District Financial Services**

6401 Linda Vista Road
Room 609
San Diego, CA 92111-7399
<http://www.sdcoe.net>



SAN DIEGO COUNTY
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San Diego County K-12 School Districts

2017-2018 Annual Report of Financial Transactions



Published: March 2019



**San Diego County Office of Education
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District Financial Services
6401 Linda Vista Road
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FOREWORD

This is the **57th** 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 2017-2018 and budgetary data for fiscal year 2018-2019 for school districts and the San Diego County Office of Education. A few of the tables in this report contain historical data as well. The data tabulated in this report was derived from various state and county reports. Specific source references are provided with each table.

As reported in December 2018 by the California Basic Educational Data System (CBEDS), there were 431,281 K-12 students enrolled in San Diego County School Districts. The total 2017-2018 P-2 ADA for the entire county was 414,081. P-2 ADA includes K-12 ADA and School District of Choice and does not include County Community or County Special Education ADA. All Charter School data has been excluded from this report. The total (K-12) General Fund expenditures were \$5.1 billion, an average of \$12,419 per ADA.

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

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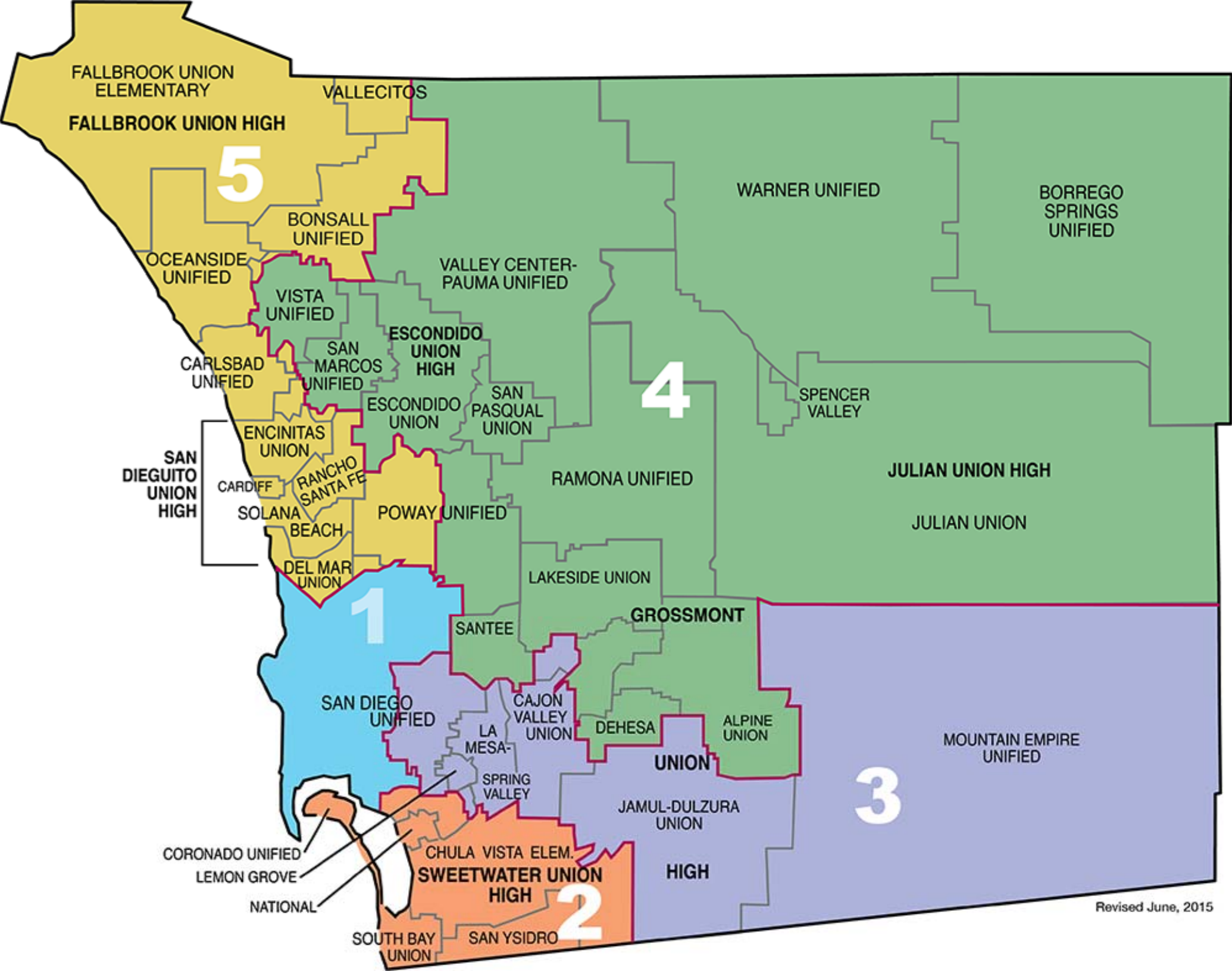


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TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2017-2018

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	777.34	521.45	331.39	0.00	1,630.18
Cajon Valley Union Elementary	7,115.68	5,329.96	3,441.97	0.00	15,887.61
Cardiff Elementary	365.65	302.18	0.00	0.00	667.83
Chula Vista Elementary	12,591.45	10,003.93	0.00	0.00	22,595.38
Dehesa Elementary	57.54	47.52	27.30	0.00	132.36
Del Mar Union Elementary	2,256.20	2,065.63	0.00	0.00	4,321.83
Encinitas Union Elementary	2,880.15	2,223.43	0.00	0.00	5,103.58
Escondido Union Elementary	6,757.66	4,977.95	3,293.94	0.00	15,029.55
Fallbrook Union Elementary	2,325.74	1,490.40	859.26	0.00	4,675.40
Jamul-Dulzura Union Elementary	242.64	178.57	141.94	0.00	563.15
Julian Union Elementary	121.96	100.95	64.67	0.00	287.58
La Mesa-Spring Valley Elementary	5,161.33	3,940.86	2,566.05	0.00	11,668.24
Lakeside Union Elementary	2,368.90	1,616.98	976.73	0.00	4,962.61
Lemon Grove Elementary	1,633.35	1,120.68	786.43	0.00	3,540.46
National Elementary	2,930.32	2,217.55	0.00	0.00	5,147.87
Rancho Santa Fe Elementary	231.93	229.18	153.77	0.00	614.88
San Pasqual Union Elementary	249.32	183.10	134.72	0.00	567.14
San Ysidro Elementary	1,895.00	1,563.75	1,049.71	0.00	4,508.46
Santee Elementary	3,084.44	2,147.94	1,315.79	0.00	6,548.17
Solana Beach Elementary	1,551.76	1,272.44	0.00	0.00	2,824.20
South Bay Union Elementary	2,839.76	2,322.53	0.00	0.00	5,162.29
Spencer Valley Elementary	25.70	9.35	1.00	0.00	36.05
Vallecitos Elementary	91.05	61.01	50.10	0.00	202.16
TOTAL ELEMENTARY	57,554.87	43,927.34	15,194.77	0.00	116,676.98

TABLE I (Continued)
P-2 AVERAGE DAILY ATTENDANCE
2017-2018

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
HIGH SCHOOL DISTRICTS					
Escondido Union High	0.00	0.00	0.00	7,044.79	7,044.79
Fallbrook Union High	0.00	0.00	0.00	2,055.69	2,055.69
Grossmont Union High	0.00	0.00	0.00	15,610.20	15,610.20
Julian Union High	0.00	0.00	0.00	118.59	118.59
San Dieguito Union High	0.00	0.00	3,922.64	8,606.02	12,528.66
Sweetwater Union High	0.00	0.00	10,823.63	26,485.62	37,309.25
TOTAL HIGH SCHOOL	0.00	0.00	14,746.27	59,920.91	74,667.18
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	892.13	681.83	372.59	297.57	2,244.12
Borrego Springs Unified	120.52	78.39	61.13	120.61	380.65
Carlsbad Unified	3,099.00	2,484.52	1,734.00	3,576.87	10,894.39
Coronado Unified	642.15	610.16	479.57	1,109.68	2,841.56
Mountain Empire Unified	528.16	389.49	250.69	384.79	1,553.13
Oceanside Unified	5,674.06	3,962.23	2,554.06	4,850.94	17,041.29
Poway Unified	10,703.87	8,155.73	5,524.38	10,896.62	35,280.60
Ramona Unified	1,548.70	1,194.89	814.25	1,675.19	5,233.03
San Diego Unified	34,208.06	23,155.98	13,937.05	28,206.82	99,507.91
San Marcos Unified	6,162.16	4,931.17	3,183.33	5,844.90	20,121.56
Valley Center-Pauma Unified	1,076.41	926.06	621.72	1,160.63	3,784.82
Vista Unified	6,428.85	4,575.24	2,928.44	6,408.91	20,341.44
Warner Unified	50.19	32.85	24.38	46.69	154.11
TOTAL UNIFIED	71,134.26	51,178.54	32,485.59	64,580.22	219,378.61
TOTAL K-12	128,689.13	95,105.88	62,426.63	124,501.13	410,722.77

1617 P2 reported ADA

TABLE II
ENROLLMENT BY GRADE TEN-YEAR HISTORY
2008-2017

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Kindergarten	34,877	35,387	35,897	36,340	36,055	37,098	38,043	39,288	38,441	38,394
1st Grade	34,572	35,299	35,431	35,725	35,660	34,451	33,193	31,850	32,785	32,444
2nd Grade	34,075	34,178	34,811	34,785	34,849	35,130	34,183	32,868	31,638	32,464
3rd Grade	34,779	34,181	34,067	34,453	34,250	34,780	35,064	34,057	32,705	31,512
4th Grade	34,172	34,716	34,134	33,878	33,863	33,985	34,674	34,873	33,709	32,504
5th Grade	34,464	34,279	34,500	33,886	33,200	33,745	33,812	34,267	34,562	33,438
6th Grade	33,540	33,143	32,882	32,924	31,780	31,412	32,204	32,301	32,470	33,124
7th Grade	34,921	33,804	33,476	32,890	32,645	32,096	31,928	32,349	32,520	32,621
8th Grade	34,974	35,041	33,953	33,290	32,590	32,754	32,439	31,897	32,355	32,440
Ungraded	0	32	4	1	0	0	0	0	0	0
TOTAL K-8	310,374	310,060	309,155	308,172	304,892	305,451	305,540	303,750	301,185	298,941
9th Grade	37,858	37,340	36,456	35,169	34,275	33,732	33,651	33,095	32,672	32,946
10th Grade	36,966	36,474	35,780	35,261	33,231	32,783	32,934	33,352	33,149	32,357
11th Grade	35,355	35,512	34,452	34,077	32,562	31,624	32,202	32,187	32,435	32,524
12th Grade	35,845	36,007	36,427	35,893	34,152	34,268	34,298	33,778	33,605	33,855
Ungraded & Continuation	178	224	268	275	381	365	370	369	346	658
TOTAL 9-12	146,202	145,557	143,383	140,675	134,601	132,772	133,455	132,781	132,207	132,340
TOTAL K-12	456,576	455,617	452,538	448,847	439,493	438,223	438,995	436,531	433,392	431,281

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
2017-2018**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	PERCENTAGE OF STUDENT ENTHNIC GROUPS							Multiple or Declined to Respond	Total Student Enrollment
	American Indian or Alaskan Native	Asian	Pacific Islander	Filipino	Hispanic	NON-HISPANIC			
						Black	White		
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	3.9%	0.8%	0.3%	0.8%	23.8%	1.6%	62.0%	6.8%	1,709
Cajon Valley Union Elementary	0.2%	2.7%	0.6%	0.6%	33.7%	6.0%	49.4%	6.8%	16,581
Cardiff Elementary	0.0%	1.0%	0.0%	0.1%	18.5%	0.3%	71.1%	9.0%	703
Chula Vista Elementary	0.2%	2.5%	0.4%	10.5%	66.5%	3.9%	11.8%	4.1%	23,412
Dehesa Elementary	6.9%	0.0%	0.0%	1.4%	30.3%	1.4%	41.4%	18.6%	145
Del Mar Union Elementary	0.2%	31.6%	0.1%	0.9%	11.0%	0.8%	48.5%	6.9%	4,453
Encinitas Union Elementary	0.5%	4.4%	0.1%	0.8%	21.3%	0.8%	68.0%	4.1%	5,350
Escondido Union Elementary	0.2%	2.1%	0.1%	1.5%	77.5%	1.4%	14.1%	3.2%	15,767
Fallbrook Union Elementary	0.1%	0.7%	0.4%	0.5%	61.6%	2.9%	29.9%	3.9%	4,864
Jamul-Dulzura Union Elementary	0.5%	0.7%	0.0%	0.5%	58.2%	0.5%	36.0%	3.5%	594
Julian Union Elementary	10.3%	0.3%	0.3%	0.3%	30.8%	0.0%	50.6%	7.4%	312
La Mesa-Spring Valley Elementary	0.2%	2.6%	0.7%	2.5%	48.7%	9.4%	27.9%	8.1%	12,326
Lakeside Union Elementary	1.3%	1.7%	0.6%	1.2%	31.4%	3.4%	57.1%	3.4%	5,166
Lemon Grove Elementary	1.7%	4.7%	1.8%	2.5%	60.8%	18.2%	9.6%	0.6%	3,730
National Elementary	0.1%	2.3%	0.6%	8.3%	82.7%	1.6%	2.0%	2.5%	5,372
Rancho Santa Fe Elementary	0.3%	6.7%	0.0%	0.9%	12.8%	0.9%	71.4%	6.9%	639
San Pasqual Union Elementary	0.7%	1.5%	0.0%	0.7%	28.3%	2.6%	57.8%	8.5%	587
San Ysidro Elementary	0.0%	0.7%	0.0%	3.5%	90.2%	2.6%	1.7%	1.2%	4,733
Santee Elementary	0.4%	2.2%	0.3%	1.1%	28.1%	1.7%	54.9%	11.2%	6,788
Solana Beach Elementary	0.1%	24.4%	0.0%	0.8%	14.0%	0.3%	52.1%	8.3%	2,916
South Bay Union Elementary	0.3%	0.5%	0.4%	3.7%	84.8%	3.0%	4.4%	2.9%	5,474
Spencer Valley Elementary	0.0%	0.0%	0.0%	0.0%	27.5%	0.0%	60.0%	12.5%	40
Vallecitos Elementary	0.0%	0.0%	0.0%	0.0%	86.1%	0.0%	13.0%	0.9%	216
TOTAL ELEMENTARY	0.4%	3.9%	0.4%	3.5%	53.4%	4.0%	29.3%	5.1%	121,877
HIGH SCHOOL DISTRICTS									
Escondido Union High	0.3%	3.1%	0.3%	2.2%	73.4%	2.2%	17.8%	0.7%	7,467
Fallbrook Union High	0.8%	0.6%	0.3%	0.8%	66.7%	1.4%	26.8%	2.6%	2,165
Grossmont Union High	0.6%	1.9%	0.5%	1.5%	38.6%	5.5%	44.7%	6.8%	16,832
Julian Union High	6.1%	1.5%	0.0%	0.0%	33.6%	0.0%	51.9%	6.9%	131
San Dieguito Union High	0.3%	16.4%	0.2%	0.9%	14.0%	0.8%	64.0%	3.4%	13,063
Sweetwater Union High	0.2%	1.5%	0.3%	8.5%	75.3%	2.6%	6.6%	5.0%	39,579
TOTAL HIGH SCHOOL	0.3%	4.2%	0.3%	5.0%	56.9%	2.8%	25.8%	4.7%	79,237
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	4.7%	3.2%	0.6%	2.0%	33.1%	1.9%	46.7%	7.8%	2,448
Borrego Springs Unified	0.3%	0.0%	0.0%	0.8%	84.3%	0.3%	12.9%	1.5%	395
Carlsbad Unified	0.3%	6.0%	0.2%	0.9%	27.9%	1.3%	55.8%	7.7%	11,326
Coronado Unified	0.4%	2.0%	0.4%	1.9%	20.0%	1.5%	64.3%	9.4%	2,946
Mountain Empire Unified	4.7%	0.2%	0.1%	0.4%	55.6%	1.6%	33.3%	4.1%	1,668
Oceanside Unified	0.3%	1.9%	1.9%	3.0%	59.0%	4.7%	22.9%	6.2%	18,055
Poway Unified	0.2%	21.3%	0.4%	6.4%	15.0%	2.1%	45.8%	8.8%	36,519
Ramona Unified	0.6%	0.5%	0.1%	0.3%	37.5%	0.7%	55.5%	4.7%	5,529
San Diego Unified	0.3%	9.6%	0.5%	5.3%	44.3%	7.8%	23.9%	8.3%	104,801
San Marcos Unified	0.3%	5.4%	0.4%	2.2%	45.2%	1.9%	44.6%	0.0%	20,912
Valley Center-Pauma Unified	8.9%	0.8%	0.2%	0.7%	53.5%	0.6%	30.6%	4.6%	4,008
Vista Unified	0.3%	2.3%	0.8%	1.5%	64.6%	1.8%	24.2%	4.5%	21,401
Warner Unified	31.4%	1.3%	0.0%	0.0%	35.8%	0.6%	29.6%	1.3%	159
TOTAL UNIFIED	0.6%	9.0%	0.6%	4.1%	41.7%	4.7%	32.5%	6.9%	230,167
SDCOE	1.1%	2.1%	0.6%	0.6%	68.9%	11.6%	11.9%	3.2%	1,415
TOTAL K-12	0.5%	6.6%	0.5%	4.1%	47.8%	4.2%	30.3%	6.0%	432,696

Source: 2017-2018 CBEDS Enrollment Report

TABLE IV

FIVE-YEAR ENROLLMENT COMPARISON

2013-2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	2013-14	2014-15	% Change	2015-16	% Change	2016-17	% Change	2017-18	% Change
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1,778	1,689	-5.01%	1,707	1.07%	1,745	2.23%	1,709	-2.06%
Bonsall Union Elementary	2,148	0		0		0		0	
Cajon Valley Union Elementary	15,789	15,917	0.81%	16,645	4.57%	16,192	-2.72%	16,581	2.40%
Cardiff Elementary	747	731	-2.14%	730	-0.14%	704	-3.56%	703	-0.14%
Chula Vista Elementary	23,801	23,729	-0.30%	30,230	27.40%	23,491	-22.29%	23,412	-0.34%
Dehesa Elementary	210	183	-12.86%	3,883	2021.86%	156	-95.98%	145	-7.05%
Del Mar Union Elementary	4,376	4,399	0.53%	4,334	-1.48%	4,413	1.82%	4,453	0.91%
Encinitas Union Elementary	5,436	5,445	0.17%	5,319	-2.31%	5,313	-0.11%	5,350	0.70%
Escondido Union Elementary	17,464	17,080	-2.20%	19,067	11.63%	16,250	-14.77%	15,767	-2.97%
Fallbrook Union Elementary	5,281	5,113	-3.18%	5,056	-1.11%	5,006	-0.99%	4,864	-2.84%
Jamul-Dulzura Union Elementary	603	572	-5.14%	874	52.80%	601	-31.24%	594	-1.16%
Julian Union Elementary	318	309	-2.83%	4,201	1259.55%	309	-92.64%	312	0.97%
La Mesa-Spring Valley Elementary	12,103	12,144	0.34%	12,197	0.44%	12,289	0.75%	12,326	0.30%
Lakeside Union Elementary	4,845	4,994	3.08%	6,265	25.45%	5,041	-19.54%	5,166	2.48%
Lemon Grove Elementary	3,954	3,922	-0.81%	3,831	-2.32%	3,797	-0.89%	3,730	-1.76%
National Elementary	5,697	5,531	-2.91%	6,050	9.38%	5,412	-10.55%	5,372	-0.74%
Rancho Santa Fe Elementary	693	691	-0.29%	675	-2.32%	641	-5.04%	639	-0.31%
San Pasqual Union Elementary	549	553	0.73%	558	0.90%	553	-0.90%	587	6.15%
San Ysidro Elementary	5,103	6,472	26.83%	4,808	-25.71%	4,815	0.15%	4,733	-1.70%
Santee Elementary	6,394	4,842	-24.27%	6,695	38.27%	6,761	0.99%	6,788	0.40%
Solana Beach Elementary	3,031	3,146	3.79%	3,139	-0.22%	3,012	-4.05%	2,916	-3.19%
South Bay Union Elementary	5,818	5,790	-0.48%	7,587	31.04%	5,569	-26.60%	5,474	-1.71%
Spencer Valley Elementary	30	35	16.67%	2,736	7717.14%	35	-98.72%	40	14.29%
Vallecitos Elementary	197	201	2.03%	265	31.84%	205	-22.64%	216	5.37%
TOTAL ELEMENTARY	126,365	123,488	-2.28%	146,852	18.92%	122,310	-16.71%	121,877	-0.35%
HIGH SCHOOL DISTRICTS									
Escondido Union High	7,697	7,728	0.40%	9,567	23.80%	7,529	-21.30%	7,467	-0.82%
Fallbrook Union High	2,634	2,439	-7.40%	2,312	-5.21%	2,264	-2.08%	2,165	-4.37%
Grossmont Union High	17,908	17,580	-1.83%	21,860	24.35%	17,035	-22.07%	16,832	-1.19%
Julian Union High	152	157	3.29%	163	3.82%	150	-7.98%	131	-12.67%
San Dieguito Union High	12,497	12,645	1.18%	12,726	0.64%	12,951	1.77%	13,063	0.86%
Sweetwater Union High	40,183	40,113	-0.17%	41,050	2.34%	39,609	-3.51%	39,579	-0.08%
TOTAL HIGH SCHOOL	81,071	80,662	-0.50%	87,678	8.70%	79,538	-9.28%	79,237	-0.38%
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	0	2,187		2,959	35.30%	2,357	-20.34%	2,448	3.86%
Borrego Springs Unified	420	413	-1.67%	772	86.92%	411	-46.76%	395	-3.89%
Carlsbad Unified	10,993	11,049	0.51%	11,077	0.25%	11,169	0.83%	11,326	1.41%
Coronado Unified	3,101	3,120	0.61%	3,150	0.96%	3,064	-2.73%	2,946	-3.85%
Mountain Empire Unified	1,580	1,542	-2.41%	2,831	83.59%	1,548	-45.32%	1,668	7.75%
Oceanside Unified	19,760	19,269	-2.48%	21,024	9.11%	18,438	-12.30%	18,055	-2.08%
Poway Unified	35,498	35,629	0.37%	35,771	0.40%	35,956	0.52%	36,519	1.57%
Ramona Unified	5,740	5,697	-0.75%	5,593	-1.83%	5,546	-0.84%	5,529	-0.31%
San Diego Unified	110,895	109,087	-1.63%	129,380	18.60%	106,229	-17.89%	104,801	-1.34%
San Marcos Unified	19,969	20,340	1.86%	20,813	2.33%	20,862	0.24%	20,912	0.24%
Valley Center-Pauma Unified	4,162	4,155	-0.17%	4,087	-1.64%	4,069	-0.44%	4,008	-1.50%
Vista Unified	22,348	22,128	-0.98%	25,244	14.08%	21,738	-13.89%	21,401	-1.55%
Warner Unified	220	229	4.09%	1,145	400.00%	157	-86.29%	159	1.27%
TOTAL UNIFIED	234,686	234,845	0.07%	263,846	12.35%	231,544	-12.24%	230,167	-0.59%
SDCOE	3,037	2,836	-6.62%	3,046	7.40%	2,963	-2.72%	1,415	-52.24%
TOTAL K-12	445,159	441,831	-0.75%	501,422	13.49%	436,355	-12.98%	432,696	-0.84%

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Table V
LOCAL CONTROL FUNDING FORMULA (LCFF)
2017-2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	TK/K-3 ADA	4 - 6 ADA	7 - 8 ADA	9 - 12 ADA	Undup. Pupil Percentage	Base Grant Funding	Supplemental Grant Funding	Concentration Grant Funding	Necessary Small Schools Allowance
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	755	567	348	-	30.94%	\$ 12,752,512	\$ 789,125	\$ -	\$ -
Cajon Valley Union	7,120	5,330	3,442	-	71.74%	121,334,290	17,409,044	10,155,680	-
Cardiff Elementary	357	314	-	-	15.61%	5,126,475	160,049	-	-
Chula Vista Elementary	12,499	10,186	-	-	59.13%	173,622,890	20,532,643	3,585,312	-
Dehesa Elementary	63	58	24	-	57.87%	1,099,981	127,311	15,785	-
Del Mar Union Elementary	2,258	2,066	-	-	14.20%	33,009,164	937,460	-	-
Encinitas Union Elementary	2,881	2,223	-	-	16.99%	39,111,274	1,329,001	-	-
Escondido Union Elementary	6,723	5,150	3,314	-	79.55%	115,905,588	18,440,579	14,227,412	-
Fallbrook Union Elementary	2,309	1,518	961	-	67.69%	36,641,723	4,960,556	2,324,917	-
Jamul-Dulzura Union Elementary	238	189	148	-	56.68%	4,382,864	496,842	36,816	-
Julian Union Elementary	121	113	61	-	61.59%	2,247,760	276,879	74,064	-
La Mesa-Spring Valley	5,275	3,999	2,452	-	61.43%	89,523,658	10,998,877	2,878,186	-
Lakeside Union Elementary	2,369	1,616	976	-	46.09%	37,951,881	3,498,405	-	-
Lemon Grove Elementary	1,626	1,168	816	-	79.12%	27,572,246	4,363,032	3,325,213	-
National Elementary	2,896	2,276	-	-	88.50%	39,615,875	7,012,009	6,635,659	-
Rancho Santa Fe Elementary	232	229	154	-	5.88%	4,671,042	54,931	-	-
San Pasqual Union Elementary	249	183	135	-	22.20%	4,329,488	192,229	-	-
San Ysidro Elementary	1,950	1,633	1,007	-	90.02%	34,978,995	6,297,619	6,124,822	-
Santee Elementary	3,085	2,148	1,316	-	43.18%	50,074,745	4,324,455	-	-
Solana Beach Elementary	1,568	1,333	-	-	17.22%	22,180,177	763,885	-	-
South Bay Union Elementary	2,833	2,407	-	-	86.10%	40,070,966	6,900,221	6,231,035	-
Spencer Valley Elementary	26	10	1	-	38.33%	282,276	21,639	-	-
Vallecitos Elementary	91	61	50	-	89.88%	1,545,114	277,750	269,468	-
HIGH SCHOOL DISTRICTS									
Escondido Union High	-	-	-	7,060	69.43%	\$ 63,107,731	\$ 8,763,140	\$ 4,553,223	\$ -
Fallbrook Union High	-	-	-	2,127	59.48%	19,010,661	2,261,508	425,839	-
Grossmont Union High	-	-	-	15,839	58.96%	141,582,944	16,695,461	2,803,342	-
Julian Union High	-	-	-	139	52.93%	8,581	131,495	-	1,451,077
San Dieguito Union High	-	-	3,922	8,603	10.89%	106,388,829	2,317,149	-	-
Sweetwater Union High	-	-	10,851	26,618	60.87%	319,510,387	38,897,195	9,377,630	-
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	945	690	405	217	35.71%	\$ 17,527,056	\$ 1,251,782	\$ -	\$ -
Borrego Springs Unified	110	92	58	123	89.23%	1,985,818	550,110	527,578	1,460,317
Carlsbad Unified	3,100	2,485	1,735	3,581	23.07%	87,814,926	4,051,781	-	-
Coronado Unified	695	625	468	1,152	10.93%	23,905,962	522,584	-	-
Mountain Empire Unified	528	389	251	385	73.55%	12,366,448	1,819,105	1,146,988	-
Oceanside Unified	5,817	4,148	2,590	4,824	63.60%	139,068,410	17,689,502	5,979,942	-
Poway Unified	10,701	8,152	5,524	10,818	22.79%	282,733,743	12,887,004	-	-
Ramona City Unified	1,549	1,204	799	1,728	42.57%	42,542,171	3,622,040	-	-
San Diego City Unified	34,834	22,972	14,635	28,135	62.50%	805,856,882	100,732,110	30,219,633	-
San Marcos Unified	6,164	4,932	3,183	5,837	41.76%	161,060,032	13,451,734	-	-
Valley Center-Pauma Unified	1,114	953	603	1,181	55.86%	30,891,437	3,451,191	132,833	-
Vista Unified	6,615	4,673	2,961	6,538	63.04%	167,358,585	21,100,570	6,727,814	-
Warner Unified	50	33	24	49	82.50%	822,669	208,484	173,737	817,020

Source: 2017-2018 CDE P2 LCFF Snapshot

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

Table V
LCFF (continued)
2017-2018

(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Add-On (Based on 2012-13 Targeted Instructional Improvement Block Grant)	Add-On (Based on 2012-13 Home-to-School Transportation)	Total LCFF Target Entitlement	Total LCFF Floor Entitlement	Current Year Gap Funding (56.08%)	Economic Recovery Target	Total Local Revenue or In-Lieu of Property Taxes	Education Protection Account Entitlement	Net State Aid	Additional SA for Minimum State Aid Guarantee
ELEMENTARY SCHOOL DISTRICTS									
\$ 54,578	\$ 405,911	\$ 14,002,126	\$ 13,299,556	\$ 301,869	\$ -	\$ 4,913,880	\$ 2,187,534	\$ 6,500,011	\$ -
1,264,633	946,780	151,110,427	141,988,409	3,919,407	-	32,001,118	20,871,500	93,035,198	-
66,199	34,592	5,387,315	5,113,109	117,817	-	7,815,740	134,376	-	386,643
1,509,817	1,062,912	200,313,574	190,555,725	4,192,601	-	77,084,628	29,772,772	87,890,926	-
-	69,082	1,312,159	1,276,082	15,501	-	15,474	193,148	1,082,961	-
-	61,656	34,008,280	32,019,114	854,674	-	45,551,811	864,656	-	1,170,350
268,975	300,878	41,010,128	38,665,948	1,007,211	-	45,413,224	1,033,226	-	1,840,774
1,082,496	308,800	149,964,875	140,856,329	3,913,618	-	39,260,629	19,868,042	85,641,276	-
357,571	781,898	45,066,665	41,715,970	1,439,674	-	16,892,974	6,261,852	20,000,818	-
-	299,676	5,216,198	4,909,620	131,726	-	2,262,348	693,627	2,085,371	-
-	113,898	2,712,601	2,572,971	59,994	-	179,026	388,748	2,065,191	-
939,600	957,667	105,297,988	99,325,952	2,565,971	-	31,316,324	15,326,342	55,249,257	-
348,280	495,341	42,293,907	40,060,636	959,557	-	8,352,755	6,501,829	26,165,609	-
295,090	185,992	35,741,573	33,640,780	902,636	-	6,366,768	4,739,309	23,437,339	-
-	205,698	53,469,241	50,157,367	1,422,994	-	8,095,527	6,834,318	36,650,516	-
35,519	-	4,761,492	4,504,099	110,593	-	8,955,847	122,976	-	157,463
-	39,835	4,561,552	4,306,223	109,706	-	1,508,527	762,392	2,145,010	-
-	106,424	47,507,860	45,498,993	863,139	-	19,188,721	4,097,045	23,076,366	-
576,547	358,105	55,333,852	52,284,565	1,310,170	-	15,904,090	8,563,727	29,126,918	-
717,434	53,272	23,714,768	22,502,803	520,738	-	36,579,641	580,108	-	1,663,990
488,350	234,426	53,924,998	50,814,068	1,336,656	-	10,026,366	6,893,201	35,231,157	-
-	-	303,915	1,574,933	-	-	3,568	61,499	238,848	1,291,736
5,515	-	2,097,847	1,971,594	54,246	-	432,100	263,760	1,329,980	-
HIGH SCHOOL DISTRICTS									
\$ 402,404	\$ 103,031	\$ 76,929,529	\$ 73,067,695	\$ 1,659,293	\$ -	\$ 28,589,696	\$ 11,133,676	\$ 35,003,616	\$ -
-	457,858	22,155,866	20,942,556	521,316	-	10,145,310	2,776,602	8,541,960	-
1,340,391	1,591,957	164,014,095	155,869,073	3,499,626	-	83,787,192	12,738,829	62,842,678	-
17,587	98,896	1,707,636	1,669,306	16,469	-	1,642,453	27,792	15,530	332,228
1,168,812	556,202	110,430,992	104,160,261	2,694,310	234,536	103,529,839	2,505,024	1,054,244	-
2,322,711	1,332,299	371,440,222	351,714,257	8,475,545	-	84,420,751	58,999,922	216,769,129	-
UNIFIED SCHOOL DISTRICTS									
\$ 13,549	\$ 323,519	\$ 19,115,906	\$ 18,082,717	\$ 443,925	\$ -	\$ 7,973,845	\$ 3,066,998	\$ 7,485,799	\$ -
-	164,598	4,688,421	4,510,727	76,349	-	314,908	716,501	3,555,667	-
1,105,341	137,867	93,109,915	87,165,553	2,554,081	-	79,491,885	2,180,194	8,047,555	-
161,259	130,109	24,719,914	23,481,476	532,113	-	12,861,151	2,709,286	8,443,152	-
-	807,138	16,139,679	15,134,410	431,928	-	3,000,429	2,147,894	10,418,015	-
1,137,679	2,634,174	166,509,707	158,957,450	3,244,936	-	53,533,286	23,764,409	84,904,691	-
1,861,057	1,867,888	299,349,692	283,372,230	6,864,947	-	171,170,329	14,538,796	104,528,052	-
338,647	641,517	47,144,375	44,763,610	1,022,930	-	21,849,115	6,026,487	17,910,938	-
64,443,781	9,559,456	1,010,811,862	963,155,175	20,476,383	-	618,213,306	20,115,128	345,303,124	-
641,659	553,329	175,706,754	166,289,808	4,046,127	-	54,807,204	27,394,889	88,133,842	-
107,422	875,571	35,458,454	33,603,601	796,964	-	17,191,194	4,465,791	12,743,580	-
2,807,523	1,504,691	199,499,183	189,128,707	4,455,825	-	62,221,724	28,812,450	102,550,358	-
-	199,818	2,221,728	2,172,309	21,234	-	117,853	314,758	1,760,932	-

TABLE VI

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2017-2018

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2017-18 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union Elementary	1,630	\$ 2,417	\$ 13,558	\$ 781	\$ 1,348	\$ 1,592	\$ 17,279	\$ 7,323
Percent of total			78.47%	4.52%	7.80%	9.22%		41.88%
Per ADA			\$ 8,317	\$ 479	\$ 827	\$ 977	\$ 10,599	\$ 4,492
Cajon Valley Union Elementary	15,888	40,112	146,889	9,121	15,869	17,263	189,142	82,357
Percent of total			77.66%	4.82%	8.39%	9.13%		44.80%
Per ADA			9,246	574	999	1,087	11,905	5,184
Cardiff Elementary	668	2,816	8,390	155	687	726	9,958	4,618
Percent of total			84.25%	1.56%	6.90%	7.29%		48.42%
Per ADA			12,563	232	1,029	1,087	14,911	6,915
Chula Vista Elementary	22,595	56,764	195,947	15,647	21,065	30,409	263,068	127,973
Percent of total			74.49%	5.95%	8.01%	11.56%		46.78%
Per ADA			8,672	692	932	1,346	11,643	5,664
Dehesa Elementary	132	470	1,405	327	387	4,104	6,224	834
Percent of total			22.57%	5.26%	6.22%	65.94%		21.05%
Per ADA			10,614	2,471	2,927	31,007	47,020	6,303
Del Mar Union Elementary	4,322	11,186	47,667	1,219	4,323	4,279	57,489	28,470
Percent of total			82.92%	2.12%	7.52%	7.44%		50.26%
Per ADA			11,029	282	1,000	990	13,302	6,587
Encinitas Union Elementary	5,104	16,061	48,766	2,061	4,865	4,897	60,590	28,089
Percent of total			80.49%	3.40%	8.03%	8.08%		46.36%
Per ADA			9,555	404	953	960	11,872	5,504
Escondido Union Elementary	15,030	39,430	145,690	11,322	14,562	14,604	186,177	86,901
Percent of total			78.25%	6.08%	7.82%	7.84%		46.73%
Per ADA			9,694	753	969	972	12,387	5,782
Fallbrook Union Elementary	4,675	4,583	43,393	9,204	4,629	3,002	60,228	25,605
Percent of total			72.05%	15.28%	7.69%	4.98%		44.12%
Per ADA			9,281	1,969	990	642	12,882	5,477
Jamul-Dulzura Union Elementary	563	459	5,084	507	676	621	6,888	2,782
Percent of total			73.81%	7.36%	9.81%	9.02%		40.02%
Per ADA			9,028	901	1,200	1,103	12,231	4,941
Julian Union Elementary	288	1,198	2,700	839	480	1,835	5,854	1,704
Percent of total			46.12%	14.33%	8.21%	31.35%		28.90%
Per ADA			9,387	2,918	1,670	6,381	20,357	5,924
La Mesa-Spring Valley Elementary	11,668	8,556	102,506	7,026	11,379	8,803	129,714	59,276
Percent of total			79.02%	5.42%	8.77%	6.79%		45.26%
Per ADA			8,785.06	602.17	975.24	754.40	11,116.87	5,080.10
Lakeside Union Elementary	4,963	9,805	41,321	2,269	4,977	5,789	54,356	23,736
Percent of total			76.02%	4.17%	9.16%	10.65%		43.50%
Per ADA			8,326	457	1,003	1,167	10,953	4,783
Lemon Grove Elementary	3,540	14,581	34,149	2,066	2,996	3,833	43,044	19,436
Percent of total			79.33%	4.80%	6.96%	8.91%		45.55%
Per ADA			9,645.39	583.45	846.32	1,082.68	12,157.84	5,489.63
National Elementary	5,148	15,341	51,650	3,580	4,861	5,250	65,342	27,292
Percent of total			79.05%	5.48%	7.44%	8.04%		42.22%
Per ADA			10,033	695	944	1,020	12,693	5,302
Rancho Santa Fe Elementary	615	1,656	9,286	92	750	1,674	11,801	5,965
Percent of total			78.69%	0.78%	6.36%	14.18%		47.97%
Per ADA			15,102	149	1,220	2,722	19,193	9,701
San Pasqual Union Elementary	567	1,035	4,293	202	505	744	5,745	2,681
Percent of total			74.73%	3.51%	8.80%	12.95%		47.82%
Per ADA			7,570	356	891	1,312	10,130	4,727
San Ysidro Elementary	4,508	15,608	46,359	3,335	4,016	3,555	57,265	25,197
Percent of total			80.96%	5.82%	7.01%	6.21%		38.12%
Per ADA			10,283	740	891	789	12,702	5,589

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2017-2018

(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										
\$ 2,621	\$ 3,680	\$ 736	\$ 1,900	\$ 701	\$ 523	\$ -	\$ 17,484	\$ (30)	\$ (235)	\$ 2,182
14.99%	21.05%	4.21%	10.87%	4.01%	2.99%	0.00%				
\$ 1,608	\$ 2,258	\$ 451	\$ 1,166	\$ 430	\$ 321	\$ -	\$ 10,725			
32,379	43,040	4,827	17,397	3,219	1,190	(582)	183,826	(5,231)	86	40,197
17.61%	23.41%	2.63%	9.46%	1.75%	0.65%	-0.32%				
2,038	2,709	304	1,095	203	75	(37)	11,570			
1,537	1,971	224	974	0	212	0	9,536	(414)	7	2,823
16.12%	20.67%	2.35%	10.21%	0.00%	2.23%	0.00%				
2,302	2,951	336	1,458	0	318	0	14,280			
45,676	62,537	8,437	26,472	1,315	1,674	(527)	273,557	(241)	(10,730)	46,034
16.70%	22.86%	3.08%	9.68%	0.48%	0.61%	-0.19%				
2,021	2,768	373	1,172	58	74	(23)	12,107			
480	524	152	1,837	137	0	0	3,964	(434)	1,825	2,295
12.10%	13.21%	3.84%	46.34%	3.45%	0.00%	0.00%				
3,625	3,958	1,150	13,881	1,035	0	0	29,951			
7,987	12,378	1,868	5,433	210	294	0	56,639	54	903	12,089
14.10%	21.85%	3.30%	9.59%	0.37%	0.52%	0.00%				
1,848	2,864	432	1,257	49	68	0	13,105			
8,406	14,682	2,339	6,372	556	144	0	60,587	(512)	(509)	15,552
13.87%	24.23%	3.86%	10.52%	0.92%	0.24%	0.00%				
1,647	2,877	458	1,248	109	28	0	11,871			
24,740	46,656	6,006	19,846	1,813	551	(566)	185,947	219	449	39,879
13.31%	25.09%	3.23%	10.67%	0.98%	0.30%	-0.30%				
1,646	3,104	400	1,320	121	37	(38)	12,372			
10,341	14,800	1,249	5,495	484	201	(141)	58,035	(2,020)	173	4,756
17.82%	25.50%	2.15%	9.47%	0.83%	0.35%	-0.24%				
2,212	3,166	267	1,175	104	43	(30)	12,413			
1,288	1,366	222	969	265	75	(16)	6,953	44	(21)	438
18.53%	19.65%	3.19%	13.94%	3.81%	1.08%	-0.22%				
2,288	2,426	394	1,721	470	134	(28)	12,346			
712	1,227	206	1,774	0	271	0	5,894	(47)	(87)	1,111
12.08%	20.82%	3.49%	30.10%	0.00%	4.60%	0.00%				
2,476	4,268	716	6,169	0	943	0	20,495			
21,930	32,168	5,500	8,400	2,916	813	(28)	130,974	1,350	91	8,646
16.74%	24.56%	4.20%	6.41%	2.23%	0.62%	-0.02%				
1,879.45	2,756.92	471.36	719.87	249.91	69.64	(2.40)	11,224.85			
8,082	15,633	1,404	5,729	122	0	(141)	54,566	36	(174)	9,631
14.81%	28.65%	2.57%	10.50%	0.22%	0.00%	-0.26%				
1,629	3,150	283	1,154	25	0	(28)	10,995			
6,561	10,063	2,166	4,344	0	98	(3)	42,665	99	478	15,060
15.38%	23.59%	5.08%	10.18%	0.00%	0.23%	-0.01%				
1,853.17	2,842.28	611.86	1,226.87	0.00	27.77	(0.94)	12,050.65			
9,264	15,439	2,849	7,528	1,621	1,079	(426)	64,647	2,620	3,315	18,657
14.33%	23.88%	4.41%	11.65%	2.51%	1.67%	-0.66%				
1,800	2,999	553	1,462	315	210	(83)	12,558			
2,045	2,604	739	1,082	0	0	0	12,436	232	(402)	1,254
16.45%	20.94%	5.94%	8.70%	0.00%	0.00%	0.00%				
3,326	4,235	1,202	1,759	0	0	0	20,224			
853	1,209	304	514	14	33	0	5,606	(100)	39	1,073
15.21%	21.56%	5.41%	9.17%	0.25%	0.58%	0.00%				
1,503	2,131	535	906	25	57	0	9,885			
10,878	13,317	3,686	9,648	2,369	1,095	(98)	66,091	3,987	(4,839)	10,768
16.46%	20.15%	5.58%	14.60%	3.58%	1.66%	-0.15%				
2,413	2,954	817	2,140	525	243	(22)	14,659			

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2017-18 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Santee Elementary	6,548	\$ 14,716	\$ 53,430	\$ 2,896	\$ 5,958	\$ 5,141	\$ 67,427	\$ 30,482
Percent of total			79.24%	4.30%	8.84%	7.63%		48.16%
Per ADA			\$ 8,160	\$ 442	\$ 910	\$ 785	\$ 10,297	\$ 4,655
Solana Beach Elementary	2,824	20,733	38,578	776	3,160	2,699	45,213	21,696
Percent of total			85.33%	1.72%	6.99%	5.97%		45.23%
Per ADA			13,660	275	1,119	956	16,009	7,682
South Bay Union Elementary	5,162	23,050	52,162	4,693	5,159	11,959	73,973	31,266
Percent of total			70.51%	6.34%	6.97%	16.17%		40.88%
Per ADA			10,104	909	999	2,317	14,329	6,057
Spencer Valley Elementary	36	7,005	1,702	404	170	1,546	3,822	380
Percent of total			44.53%	10.57%	4.44%	40.46%		13.21%
Per ADA			47,205	11,209	4,710	42,894	106,017	10,533
Vallecitos Elementary	202	877	2,037	146	402	580	3,166	1,070
Percent of total			64.34%	4.62%	12.71%	18.33%		43.20%
Per ADA			10,076	723	1,990	2,870	15,660	5,294
Total Elementary	116,677	\$ 308,460	\$ 1,096,964	\$ 78,667	\$ 113,226	\$ 134,907	\$ 1,423,764	\$ 645,132
Percent of total			77.05%	5.53%	7.95%	9.48%		45.04%
Per ADA			\$ 9,402	\$ 255	\$ 103	\$ 1,715	\$ 11,475	\$ 5,529
HIGH SCHOOL DISTRICTS								
Escondido Union High	7,045	\$ 17,017	\$ 75,113	\$ 5,440	\$ 7,698	\$ 6,826	\$ 95,078	\$ 39,115
Percent of total			79.00%	5.72%	8.10%	7.18%		41.26%
Per ADA			\$ 10,662	\$ 772	\$ 1,093	\$ 969	\$ 13,496	\$ 5,552
Fallbrook Union High	2,056	6,699	21,597	2,929	2,572	1,858	28,956	11,697
Percent of total			74.59%	10.12%	8.88%	6.42%		39.71%
Per ADA			10,506	1,425	1,251	904	14,086	5,690
Grossmont Union High	15,610	23,595	160,386	12,901	18,241	24,697	216,224	86,714
Percent of total			74.18%	5.97%	8.44%	11.42%		39.82%
Per ADA			10,274	826	1,169	1,582	13,851	5,555
Julian Union High	119	858	2,029	164	417	457	3,067	918
Percent of total			66.15%	5.35%	13.59%	14.90%		29.79%
Per ADA			17,106	1,384	3,515	3,854	25,859	7,745
San Dieguito Union High	12,529	22,807	108,005	3,794	13,571	9,896	135,266	68,980
Percent of total			79.85%	2.80%	10.03%	7.32%		49.63%
Per ADA			8,621	303	1,083	790	10,797	5,506
Sweetwater Union High	37,309	20,659	364,376	24,284	39,460	28,462	456,584	230,932
Percent of total			79.80%	5.32%	8.64%	6.23%		47.08%
Per ADA			9,766	651	1,058	763	12,238	6,190
Total High School	74,667	\$ 91,634	\$ 731,507	\$ 49,512	\$ 81,960	\$ 72,196	\$ 935,175	\$ 438,356
Percent of total			78.22%	5.29%	8.76%	7.72%		44.98%
Per ADA			\$ 9,797	\$ 663	\$ 1,098	\$ 967	\$ 12,525	\$ 5,871

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
\$ 9,397 14.85%	\$ 13,905 21.97%	\$ 3,350 5.29%	\$ 4,922 7.78%	\$ 381 0.60%	\$ 998 1.58%	\$ (137) -0.22%	\$ 63,298	\$ (1,908)	\$ 2,220	\$ 16,937
\$ 1,435 6,284 13.10%	\$ 2,124 11,971 24.96%	\$ 512 2,035 4.24%	\$ 752 5,824 12.14%	\$ 58 154 0.32%	\$ 152 0 0.00%	\$ (21) 0 0.00%	\$ 9,666 47,964 16,983			
								(249)	(3,000)	17,734
2,225 10,775 14.09%	4,239 19,502 25.50%	721 5,396 7.05%	2,062 8,239 10.77%	54 1,426 1.86%	0 211 0.28%	0 (325) -0.42%	76,490	659	(1,858)	21,192
2,087 169 5.88%	3,778 180 6.26%	1,045 38 1.33%	1,596 1,880 65.41%	276 58 2.02%	41 169 5.89%	(63) 0 0.00%	14,817 2,875	(816)	132	7,137
4,689 354 14.28%	4,992 507 20.45%	1,061 88 3.54%	52,159 449 18.12%	1,609 8 0.33%	4,695 2 0.08%	0 0 0.00%	79,737 2,478	(75)	613	1,490
1,750 \$ 222,759 15.55%	2,506 \$ 339,359 23.69%	434 \$ 53,821 3.76%	2,221 \$ 147,028 10.26%	41 \$ 17,768 1.24%	10 \$ 9,632 0.67%	0 \$ (2,990) -0.21%	12,256 \$ 1,432,509			
								(2,779)	(11,524)	296,936
\$ 1,909 \$ 2,145	\$ 2,909 \$ 3,094	\$ 461 \$ 439	\$ 1,260 \$ 1,219	\$ 152 \$ 158	\$ 83 \$ 158	\$ (26) \$ (32)	\$ 12,278 \$ 13,052			
HIGH SCHOOL DISTRICTS										
\$ 15,531 16.38%	\$ 24,859 26.22%	\$ 4,263 4.50%	\$ 10,168 10.73%	\$ 1,077 1.14%	\$ 74 0.08%	\$ (285) -0.30%	\$ 94,804	\$ (428)	\$ (153)	\$ 16,864
\$ 2,205 5,608 19.04%	\$ 3,529 6,236 21.17%	\$ 605 1,287 4.37%	\$ 1,443 4,372 14.84%	\$ 153 71 0.24%	\$ 11 235 0.80%	\$ (40) (46) -0.15%	\$ 13,457 29,459	(5)	(508)	6,190
2,728 39,787 18.27%	3,034 52,583 24.15%	626 9,134 4.19%	2,127 25,997 11.94%	34 3,486 1.60%	114 1,173 0.54%	(22) (1,128) -0.52%	14,331 217,746	2,633	1,112	24,707
2,549 522 16.92%	3,369 528 17.14%	585 247 8.00%	1,665 512 16.59%	223 356 11.56%	75 0 0.00%	(72) 0 0.00%	13,949 3,084	0	(17)	841
4,401 20,033 14.41%	4,456 29,537 21.25%	2,081 3,762 2.71%	4,313 13,757 9.90%	3,006 1,020 0.73%	0 2,040 1.47%	0 (135) -0.10%	26,003 138,994	555	(3,173)	19,634
1,599 78,712 16.05%	2,358 117,287 23.91%	300 14,060 2.87%	1,098 36,196 7.38%	81 5,768 1.18%	163 8,313 1.69%	(11) (786) -0.16%	11,094 490,481	10,366	(23,531)	(2,872)
2,110 \$ 160,192 16.44%	3,144 \$ 231,031 23.71%	377 \$ 32,753 3.36%	970 \$ 91,001 9.34%	155 \$ 11,779 1.21%	223 \$ 11,835 1.21%	(21) \$ (2,380) -0.24%	13,146 \$ 974,566			
								13,120	(26,271)	65,363
\$ 2,145	\$ 3,094	\$ 439	\$ 1,219	\$ 158	\$ 158	\$ (32)	\$ 13,052			

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2017-18 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	2,244	\$ 1,564	\$ 19,335	\$ 2,146	\$ 2,014	\$ 1,899	\$ 25,395	\$ 11,195
Percent of total			76.14%	8.45%	7.93%	7.48%		44.54%
Per ADA			\$ 8,616	\$ 956	\$ 897	\$ 846	\$ 11,316	\$ 4,989
Borrego Springs Unified	381	1,331	4,623	319	331	1,504	6,776	1,816
Percent of total			68.22%	4.71%	4.88%	22.19%		28.03%
Per ADA			12,144	839	868	3,951	17,802	4,770
Carlsbad Unified	10,894	23,471	90,239	3,668	9,921	8,588	112,416	50,530
Percent of total			80.27%	3.26%	8.83%	7.64%		44.65%
Per ADA			8,283	337	911	788	10,319	4,638
Coronado Unified	2,842	3,414	24,322	3,136	2,941	3,990	34,389	14,973
Percent of total			70.73%	9.12%	8.55%	11.60%		42.32%
Per ADA			8,559	1,104	1,035	1,404	12,102	5,269
Mountain Empire Unified	1,553	1,599	15,886	2,233	1,665	2,870	22,654	7,930
Percent of total			70.12%	9.86%	7.35%	12.67%		34.54%
Per ADA			10,228	1,438	1,072	1,848	14,586	5,106
Oceanside Unified	17,041	27,681	163,134	18,064	18,661	13,792	213,650	93,870
Percent of total			76.36%	8.46%	8.73%	6.46%		44.13%
Per ADA			9,573	1,060	1,095	809	12,537	5,508
Poway Unified	35,281	65,561	291,748	9,226	47,570	15,514	364,057	166,209
Percent of total			80.14%	2.53%	13.07%	4.26%		44.88%
Per ADA			8,269	262	1,348	440	10,319	4,711
Ramona Unified	5,233	11,793	46,072	2,821	4,890	5,782	59,564	23,588
Percent of total			77.35%	4.74%	8.21%	9.71%		39.58%
Per ADA			8,804	539	934	1,105	11,382	4,507
San Diego Unified	99,508	82,718	986,647	102,313	194,485	40,455	1,323,901	571,178
Percent of total			74.53%	7.73%	14.69%	3.06%		43.47%
Per ADA			9,915	1,028	1,954	407	13,304	5,740
San Marcos Unified	20,122	35,083	171,449	9,087	20,038	13,769	214,343	99,413
Percent of total			79.99%	4.24%	9.35%	6.42%		45.41%
Per ADA			8,521	452	996	684	10,652	4,941
Valley Center-Pauma Unified	3,785	6,687	34,281	3,478	3,831	3,172	44,764	20,703
Percent of total			76.58%	7.77%	8.56%	7.09%		44.45%
Per ADA			9,058	919	1,012	838	11,827	5,470
Vista Unified	20,341	36,891	194,740	13,308	20,808	22,207	251,064	115,476
Percent of total			77.57%	5.30%	8.29%	8.85%		43.62%
Per ADA			9,574	654	1,023	1,092	12,342	5,677
Warner Unified	154	2,301	2,406	611	291	811	4,119	997
Percent of total			58.42%	14.83%	7.06%	19.69%		27.81%
Per ADA			15,614	3,964	1,886	5,263	26,727	6,469
Total Unified	217,134	\$ 300,094	\$ 2,044,882	\$ 170,411	\$ 327,446	\$ 134,352	\$ 2,677,091	\$ 1,177,876
Percent of total			76.38%	6.37%	12.23%	5.02%		43.73%
Per ADA			\$ 9,418	\$ 785	\$ 1,508	\$ 619	\$ 12,329	\$ 5,425
Total K-12	408,479	\$ 700,188	\$ 3,873,352	\$ 298,591	\$ 522,632	\$ 341,455	\$ 5,036,030	\$ 2,261,363
Percent of total			76.91%	5.93%	10.38%	6.78%		44.33%
Per ADA			\$ 9,482	\$ 731	\$ 1,279	\$ 836	\$ 12,329	\$ 5,536

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

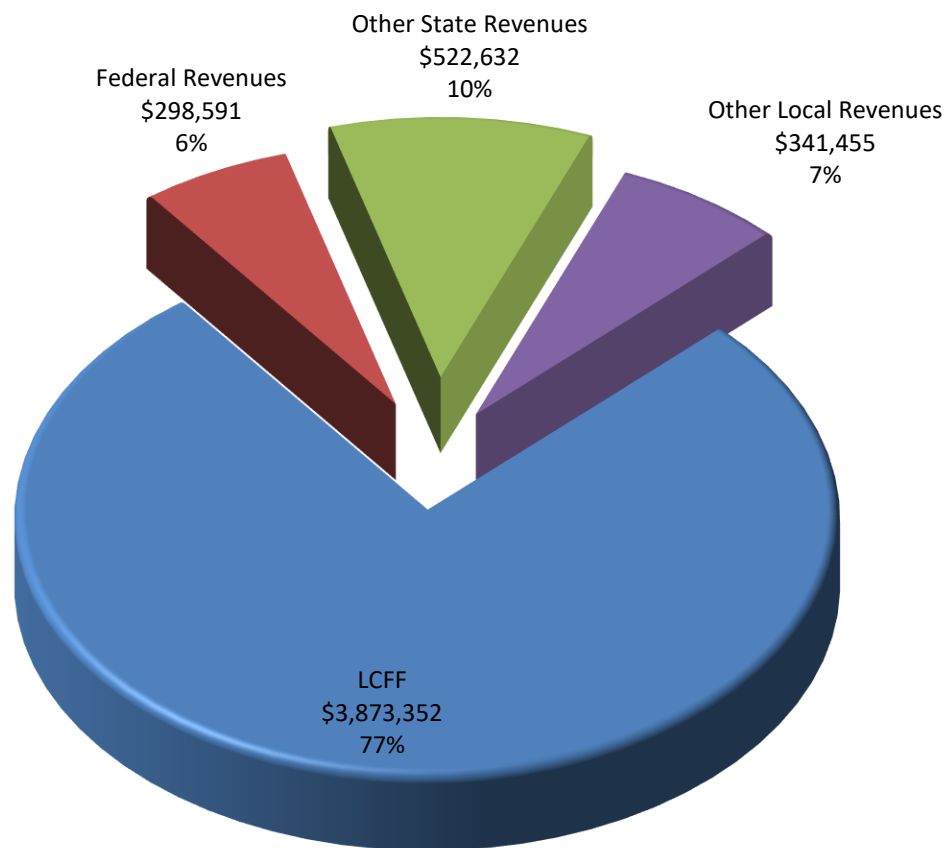
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 3,301	\$ 5,776	\$ 984	\$ 2,989	\$ 7	\$ 907	\$ (25)	\$ 25,134	\$ (129)	\$ 132	\$ 1,695
13.13%	22.98%	3.91%	11.89%	0.03%	3.61%	-0.10%				
\$ 1,471	\$ 2,574	\$ 438	\$ 1,332	\$ 3	\$ 404	\$ (11)	\$ 11,200			
1,396	1,580	418	1,064	201	17	(15)	6,477	(587)	(287)	1,044
21.56%	24.40%	6.45%	16.42%	3.10%	0.26%	-0.22%				
3,668	4,151	1,098	2,794	528	45	(38)	17,015			
14,238	28,497	4,180	13,675	645	1,399	0	113,164	(100)	(848)	22,623
12.58%	25.18%	3.69%	12.08%	0.57%	1.24%	0.00%				
1,307	2,616	384	1,255	59	128	0	10,387			
5,282	8,660	851	5,464	169	0	(15)	35,383	996	1	3,415
14.93%	24.47%	2.41%	15.44%	0.48%	0.00%	-0.04%				
1,859	3,047	300	1,923	59	0	(5)	12,452			
4,161	5,322	1,596	3,428	314	210	(1)	22,960	(184)	(490)	1,109
18.12%	23.18%	6.95%	14.93%	1.37%	0.91%	-0.01%				
2,679	3,427	1,028	2,207	202	135	(1)	14,783			
33,430	58,676	5,903	17,955	1,382	1,743	(234)	212,726	0	924	28,605
15.72%	27.58%	2.77%	8.44%	0.65%	0.82%	-0.11%				
1,962	3,443	346	1,054	81	102	(14)	12,483			
58,108	93,886	15,166	30,098	1,828	5,192	(124)	370,363	1,262	(5,044)	60,517
15.69%	25.35%	4.09%	8.13%	0.49%	1.40%	-0.03%				
1,647	2,661	430	853	52	147	(4)	10,498			
10,277	13,123	3,302	6,478	689	2,212	(70)	59,599	(250)	(285)	11,508
17.24%	22.02%	5.54%	10.87%	1.16%	3.71%	-0.12%				
1,964	2,508	631	1,238	132	423	(13)	11,389			
197,039	401,635	33,747	90,515	18,357	1,358	231	1,314,060	(2,377)	7,464	90,182
14.99%	30.56%	2.57%	6.89%	1.40%	0.10%	0.02%				
1,980	4,036	339	910	184	14	2	13,206			
31,364	58,992	6,836	18,638	1,725	2,211	(274)	218,904	290	(4,271)	30,813
14.33%	26.95%	3.12%	8.51%	0.79%	1.01%	-0.13%				
1,559	2,932	340	926	86	110	(14)	10,879			
7,351	10,270	2,246	5,694	250	59	0	46,572	965	(843)	5,844
15.79%	22.05%	4.82%	12.23%	0.54%	0.13%	0.00%				
1,942	2,713	593	1,504	66	15	0	12,305			
42,906	64,587	10,121	24,767	4,743	2,786	(627)	264,758	45	(13,650)	23,242
16.21%	24.39%	3.82%	9.35%	1.79%	1.05%	-0.24%				
2,109	3,175	498	1,218	233	137	(31)	13,016			
722	707	238	799	40	89	(7)	3,585	(55)	479	2,780
20.14%	19.72%	6.63%	22.30%	1.11%	2.49%	-0.20%				
4,684	4,587	1,543	5,186	259	579	(46)	23,261			
\$ 409,575	\$ 751,711	\$ 85,587	\$ 221,564	\$ 30,350	\$ 18,183	\$ (1,160)	\$ 2,693,685	\$ (123)	\$ (16,717)	\$ 283,377
15.20%	27.91%	3.18%	8.23%	1.13%	0.68%	-0.04%				
\$ 1,886	\$ 3,462	\$ 394	\$ 1,020	\$ 140	\$ 84	\$ (5)	\$ 12,406			
\$ 792,527	\$ 1,322,101	\$ 172,162	\$ 459,592	\$ 59,898	\$ 39,649	\$ (6,531)	\$ 5,100,761	\$ 10,218	\$ (54,513)	\$ 645,675
15.54%	25.92%	3.38%	9.01%	1.17%	0.78%	-0.13%				
\$ 1,940	\$ 3,237	\$ 421	\$ 1,125	\$ 147	\$ 97	\$ (16)	\$ 12,487			

Sources: 2017-2018 P-2 ADA, without Charters, Adults, County Community and County Special Education
2017-2018 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

**REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2017-2018**
(in thousands)

TOTAL REVENUES

\$5,036,030

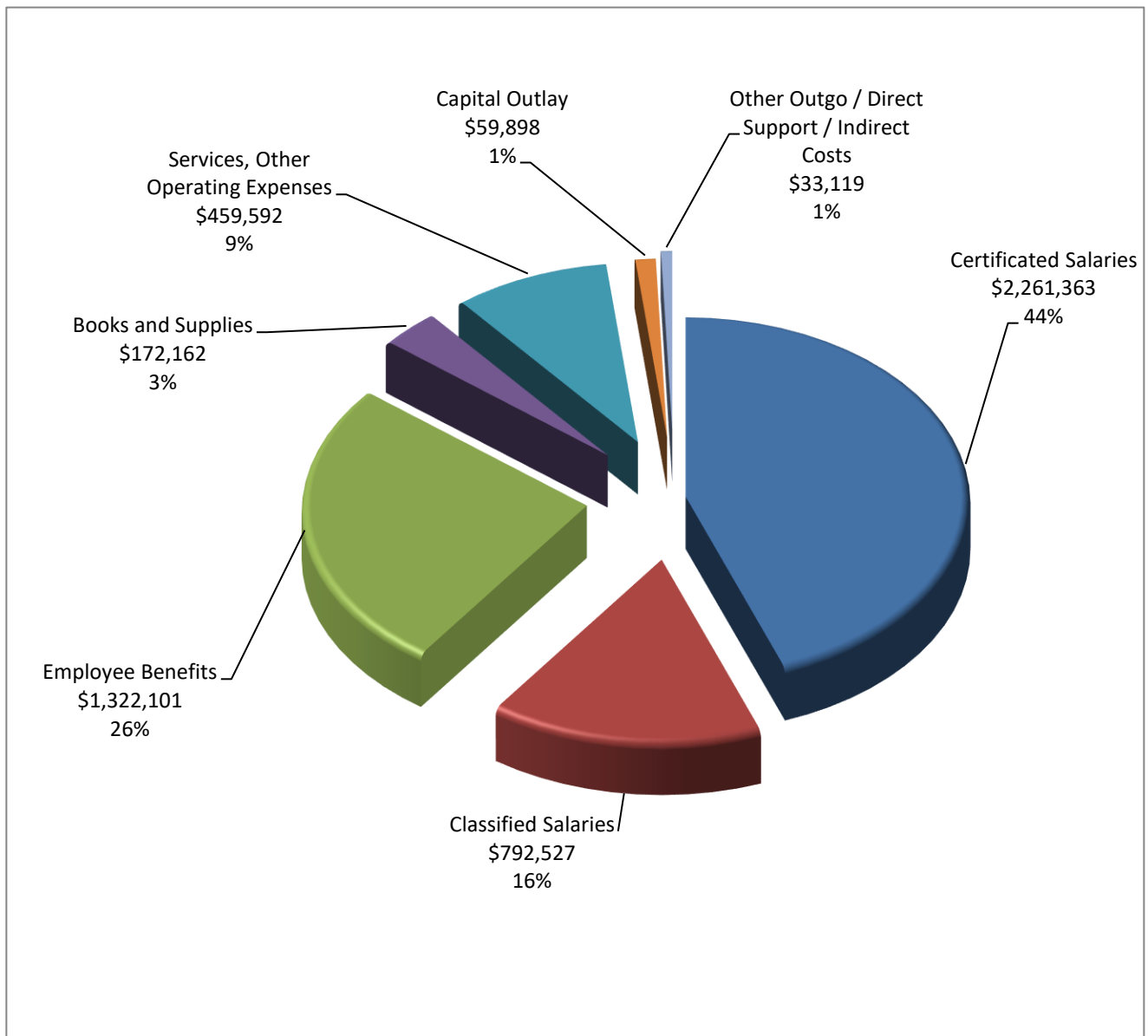


Source: 2017-2018 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

**EXPENDITURES BY SOURCE
SAN DIEGO COUNTY (K-12)
2017-2018 UNAUDITED ACTUALS**
(in thousands)

TOTAL EXPENDITURES

\$5,100,761



Source: 2017-2018 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

TABLE VII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2017-2018

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	State Aid	Federal Contribution	County Property Tax	Other Special Education Revenue ¹	Total Special Education Revenue	Total Direct Costs
EAST COUNTY						
Alpine Union Elementary	\$ 803,655	\$ 377,029	\$ -	\$ 22,491	\$ 1,203,175	\$ 2,379,147
Cajon Valley Union Elementary	8,368,355	3,385,346	844,806	3,031,012	15,629,519	43,897,302
Dehesa Elementary	1,255,005	240,431	114,980	62,880	1,673,296	1,747,467
Grossmont Union High	9,667,325	5,313,550	1,048,902	2,384,713	18,414,489	57,027,941
Jamul-Dulzura Union Elementary	459,506	134,922	42,201	225,913	862,542	1,269,250
La Mesa-Spring Valley Elementary	6,274,482	2,749,075	605,763	151,588	9,780,907	24,477,017
Lakeside Union Elementary	3,416,546	1,342,305	313,801	215,558	5,288,210	11,600,660
Lemon Grove Elementary	1,668,108	708,625	186,381	71,309	2,634,423	6,160,210
Mountain Empire Unified	1,136,062	506,529	117,389	209,875	1,969,854	3,782,847
Santee Elementary	2,966,590	1,399,861	337,076	556,688	5,260,215	12,404,118
TOTAL EAST COUNTY	\$ 36,015,633	\$ 16,157,672	\$ 3,611,299	\$ 6,932,026	\$ 62,716,630	\$ 164,745,958
NORTH COASTAL						
Cardiff Elementary	\$ 260,974	\$ 141,125	\$ 34,534	\$ 30,413	\$ 467,046	\$ 1,332,490
Carlsbad Unified	4,369,595	2,000,888	552,185	871,645	7,794,313	25,759,009
Del Mar Union Elementary	1,693,528	1,032,805	221,246	317,015	3,264,594	11,340,677
Encinitas Union Elementary	2,054,996	1,094,045	263,508	483,254	3,895,803	11,641,362
Fallbrook Union Elementary	1,851,942	1,220,429	245,780	286,291	3,604,442	11,593,156
Fallbrook Union High	911,313	386,279	108,494	389,182	1,795,268	5,480,432
Oceanside Unified	7,316,469	3,862,356	925,527	1,755,239	13,859,591	45,421,810
Rancho Santa Fe Elementary	273,809	91,672	30,918	46,350	442,749	926,383
San Dieguito Union High	5,127,400	2,104,665	637,398	1,084,731	8,954,194	24,519,952
San Marcos Unified	9,056,430	4,006,167	1,032,762	1,408,615	15,503,973	50,168,458
Solana Beach Elementary	1,097,029	535,084	149,120	179,816	1,961,049	8,189,942
Vallecitos Elementary	179,134	48,450	18,803	22,092	268,479	289,404
Vista Unified	9,938,692	4,633,131	1,170,213	1,982,559	17,724,595	57,338,480
Bonsall Unified	933,134	719,464	145,834	173,229	1,971,661	6,079,758
TOTAL NORTH COASTAL	\$ 45,064,444	\$ 21,876,558	\$ 5,536,322	\$ 9,030,432	\$ 81,507,757	\$ 260,081,312
NORTH INLAND						
Borrego Springs Unified	\$ 312,173	\$ 109,072	\$ 22,634	\$ 35,092	\$ 478,971	\$ 758,024
Escondido Union Elementary	7,848,554	3,841,637	853,532	1,910,013	14,453,735	30,642,108
Escondido Union High	4,927,369	1,249,140	431,346	723,051	7,330,906	16,104,453
Julian Union Elementary	1,170,299	532,010	143,099	160,761	2,006,169	2,066,995
Julian Union High	98,202	61,966	7,096	72,848	240,112	578,614
Ramona Unified	2,522,142	1,568,997	270,885	399,843	4,761,867	11,300,105
San Pasqual Union Elementary	514,629	78,923	27,536	34,784	655,872	643,946
Spencer Valley Elementary	1,032,601	387,620	106,769	128,719	1,655,709	1,788,005
Valley Center-Pauma Unified	2,021,977	965,645	197,481	374,626	3,559,729	7,425,892
Warner Unified	125,105	183,803	86,652	31,835	427,395	512,567
TOTAL NORTH INLAND	\$ 20,573,051	\$ 8,978,812	\$ 2,147,030	\$ 3,871,571	\$ 35,570,464	\$ 71,820,710
SOUTH COUNTY						
Chula Vista Elementary	\$ 12,617,817	\$ 6,321,408	\$ 1,481,572	\$ 1,752,592	\$ 22,173,389	\$ 61,506,482
Coronado Unified	1,094,747	581,650	153,016	696,741	2,526,154	6,405,698
National Elementary	2,291,506	1,203,975	290,206	332,032	4,117,719	10,042,094
San Ysidro Elementary	1,872,495	1,080,053	234,098	275,626	3,462,272	9,524,679
South Bay Union Elementary	3,282,769	1,519,371	359,948	529,970	5,692,058	14,806,463
Sweetwater Union High	17,850,811	7,094,547	2,052,117	2,417,376	29,414,850	94,137,838
TOTAL SOUTH COUNTY	\$ 39,010,145	\$ 17,801,004	\$ 4,570,957	\$ 6,004,336	\$ 67,386,443	\$ 196,423,254
Poway Unified	\$ 16,737,425	\$ 6,199,838	\$ 1,787,181	\$ 2,400,900	\$ 27,125,344	\$ 73,519,384
San Diego Unified	60,957,979	24,224,519	5,198,244	8,194,504	98,575,247	315,952,103
TOTAL	\$ 77,695,404	\$ 30,424,358	\$ 6,985,425	\$ 10,595,404	\$ 125,700,591	\$ 389,471,487
TOTAL K-12	\$ 218,358,678	\$ 95,238,404	\$ 22,851,033	\$ 36,433,769	\$ 372,881,884	\$1,082,542,721

Source: 2017-2018 Unaudited Actuals Financial Reports, SACS Report (Form 01)

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

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

**TABLE VII
SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS
2017-2018**

	(7)	(8)	(9)	(10)	(11)	(12)
DISTRICTS	Indirect Support Costs	Total Expenditures	Direct Costs as % of Expenditures	Indirect Support Costs as % of Expenditures	Total Encroachment	Total Encroachment as % of Expenditures
EAST COUNTY						
Alpine Union Elementary	\$ 153,018	\$ 2,532,166	93.96%	6.04%	\$ 1,328,991	52.48%
Cajon Valley Union Elementary	370,511	44,267,813	99.16%	0.84%	28,638,295	64.69%
Dehesa Elementary	0	1,747,467	100.00%	N/A	74,171	4.24%
Grossmont Union High	44,620	57,072,560	99.92%	0.08%	38,658,071	67.73%
Jamul-Dulzura Union Elementary	92,230	1,361,480	93.23%	6.77%	498,938	36.65%
La Mesa-Spring Valley Elementary	1,311	24,478,328	99.99%	0.01%	14,697,421	60.04%
Lakeside Union Elementary	518,210	12,118,870	95.72%	4.28%	6,830,660	56.36%
Lemon Grove Elementary	0	6,160,210	100.00%	N/A	3,525,786	57.23%
Mountain Empire Unified	3,367	3,786,213	99.91%	0.09%	1,816,359	47.97%
Santee Elementary	556,100	12,960,218	95.71%	4.29%	7,700,003	59.41%
TOTAL EAST COUNTY	\$ 1,739,367	\$ 166,485,325	97.76%	2.80%	\$ 103,768,695	62.33%
NORTH COASTAL						
Cardiff Elementary	\$ -	\$ 1,332,490	100.00%	N/A	\$ 865,444	64.95%
Carlsbad Unified	2,827	25,761,836	99.99%	0.01%	17,967,523	69.74%
Del Mar Union Elementary	0	11,340,677	100.00%	N/A	8,076,083	71.21%
Encinitas Union Elementary	69,390	11,710,752	99.41%	0.59%	7,814,949	66.73%
Fallbrook Union Elementary	154,124	11,747,280	98.69%	1.31%	8,142,838	69.32%
Fallbrook Union High	6,462	5,486,894	99.88%	0.12%	3,691,626	67.28%
Oceanside Unified	6,920	45,428,730	99.98%	0.02%	31,569,139	69.49%
Rancho Santa Fe Elementary	0	926,383	100.00%	N/A	483,634	52.21%
San Dieguito Union High	111,995	24,631,947	99.55%	0.45%	15,677,753	63.65%
San Marcos Unified	7,846	50,176,304	99.98%	0.02%	34,672,331	69.10%
Solana Beach Elementary	68,340	8,258,282	99.17%	0.83%	6,297,233	76.25%
Vallecitos Elementary	0	289,404	100.00%	N/A	20,925	7.23%
Vista Unified	2,161,041	59,499,522	96.37%	3.63%	41,774,926	70.21%
Bonsall Unified	0	6,079,758	100.00%	N/A	4,108,097	67.57%
TOTAL NORTH COASTAL	\$ 2,588,946	\$ 262,670,258	99.50%	0.78%	\$ 181,162,502	68.97%
NORTH INLAND						
Borrego Springs Unified	\$ -	\$ 758,024	100.00%	N/A	\$ 279,053	36.81%
Escondido Union Elementary	1,021,146	31,663,254	96.77%	3.23%	17,209,519	54.35%
Escondido Union High	23,756	16,128,209	99.85%	0.15%	8,797,304	54.55%
Julian Union Elementary	0	2,066,995	100.00%	N/A	60,826	2.94%
Julian Union High	0	578,614	100.00%	N/A	338,502	58.50%
Ramona Unified	101,759	11,401,864	99.11%	0.89%	6,639,997	58.24%
San Pasqual Union Elementary	0	643,946	100.00%	N/A	0	0.00%
Spencer Valley Elementary	22,078	1,810,083	98.78%	1.22%	154,374	8.53%
Valley Center-Pauma Unified	22,026	7,447,918	99.70%	0.30%	3,888,189	52.21%
Warner Unified	0	512,567	100.00%	N/A	85,173	16.62%
TOTAL NORTH INLAND	\$ 1,190,766	\$ 73,011,476	99.42%	1.16%	\$ 37,452,937	51.30%
SOUTH COUNTY						
Chula Vista Elementary	\$ 1,512,503	\$ 63,018,985	97.60%	2.40%	\$ 40,845,595	64.81%
Coronado Unified	38,406	6,444,104	99.40%	0.60%	3,917,950	60.80%
National Elementary	678,829	10,720,923	93.67%	6.33%	6,603,204	61.59%
San Ysidro Elementary	31,719	9,556,398	99.67%	0.33%	6,094,126	63.77%
South Bay Union Elementary	129,254	14,935,717	99.13%	0.87%	9,243,659	61.89%
Sweetwater Union High	0	94,137,838	100.00%	N/A	64,722,987	68.75%
TOTAL SOUTH COUNTY	\$ 2,390,711	\$ 198,813,964	98.25%	2.11%	\$ 131,427,522	66.11%
Poway Unified	\$ 342,040	\$ 73,861,424	99.54%	0.46%	\$ 46,736,079	63.28%
San Diego Unified	1,347,487	317,299,590	99.58%	0.42%	218,724,344	68.93%
TOTAL	\$ 1,689,527	\$ 391,161,014	99.56%	0.44%	\$ 265,460,423	67.86%
TOTAL K-12	\$ 9,599,317	\$ 1,092,142,038	98.90%	1.46%	\$ 719,272,079	65.86%

TABLE VIII

COSTS BY PROGRAM - GENERAL FUND

2017-2018

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS		INSTRUCTIONAL GOALS						
		GENERAL EDUCATION						
		General Education, Pre-K	Regular Education, K-12	Alternative Schools	Continuation Schools	Independent Study Centers	Opportunity Schools	Community Day Schools
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	Direct Costs	\$ -	\$ 8,110,152	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	0	3,547,212	0	0	0	0	0
	TOTAL COSTS	0	11,657,364	0	0	0	0	0
Cajon Valley Union	Direct Costs	133,200	85,399,586	0	0	0	0	68
	Allocated Costs	0	26,337,748	0	0	0	0	0
	TOTAL COSTS	133,200	111,737,334	0	0	0	0	68
Cardiff	Direct Costs	0	5,308,227	0	0	0	0	0
	Allocated Costs	0	1,643,250	0	0	0	0	0
	TOTAL COSTS	0	6,951,477	0	0	0	0	0
Chula Vista Elementary	Direct Costs	744,977	164,833,411	0	0	0	0	0
	Allocated Costs	352,302	60,128,049	0	0	0	0	0
	TOTAL COSTS	1,097,280	224,961,459	0	0	0	0	0
Dehesa	Direct Costs	0	964,190	0	0	0	0	0
	Allocated Costs	0	724,415	0	0	0	0	0
	TOTAL COSTS	0	1,688,605	0	0	0	0	0
Del Mar Union	Direct Costs	0	30,473,622	0	0	0	0	0
	Allocated Costs	0	9,385,855	0	0	0	0	0
	TOTAL COSTS	0	39,859,477	0	0	0	0	0
Encinitas Union	Direct Costs	0	33,829,763	0	0	0	0	0
	Allocated Costs	0	9,022,835	0	0	0	0	0
	TOTAL COSTS	0	42,852,597	0	0	0	0	0
Escondido Union	Direct Costs	66,322	84,104,670	801,322	0	244,858	0	0
	Allocated Costs	0	37,754,923	0	0	103,367	0	0
	TOTAL COSTS	66,322	121,859,594	801,322	0	348,226	0	0
Fallbrook Union Elementary	Direct Costs	79,161	27,165,569	0	0	293,775	0	135,750
	Allocated Costs	0	9,934,731	0	0	85,760	0	42,880
	TOTAL COSTS	79,161	37,100,300	0	0	379,535	0	178,630
Jamul-Dulzura Union	Direct Costs	0	4,277,422	0	0	0	0	0
	Allocated Costs	0	1,706,817	0	0	0	0	0
	TOTAL COSTS	0	5,984,239	0	0	0	0	0
Julian Union	Direct Costs	114,680	2,165,171	0	0	0	0	0
	Allocated Costs	0	779,510	0	0	0	0	0
	TOTAL COSTS	114,680	2,944,681	0	0	0	0	0
La Mesa-Spring Valley	Direct Costs	75,613	78,504,341	0	0	0	0	363,902
	Allocated Costs	0	12,580,885	0	0	0	0	0
	TOTAL COSTS	75,613	91,085,226	0	0	0	0	363,902
Lakeside Union	Direct Costs	2,755	30,959,009	0	0	0	0	0
	Allocated Costs	0	8,296,646	0	0	0	0	0
	TOTAL COSTS	2,755	39,255,655	0	0	0	0	0
Lemon Grove	Direct Costs	15,695	23,776,987	0	0	0	0	0
	Allocated Costs	716,351	6,607,336	0	0	0	0	0
	TOTAL COSTS	732,046	30,384,323	0	0	0	0	0
National	Direct Costs	663	34,422,675	0	0	0	0	0
	Allocated Costs	0	13,020,445	0	0	0	0	0
	TOTAL COSTS	663	47,443,120	0	0	0	0	0
Rancho Santa Fe	Direct Costs	0	7,619,488	0	0	0	0	0
	Allocated Costs	0	1,701,898	0	0	0	0	0
	TOTAL COSTS	0	9,321,386	0	0	0	0	0
San Pasqual Union	Direct Costs	0	3,368,473	0	0	0	0	0
	Allocated Costs	0	1,056,339	0	0	0	0	0
	TOTAL COSTS	0	4,424,812	0	0	0	0	0
San Ysidro	Direct Costs	8,927	33,766,540	0	0	0	0	0
	Allocated Costs	0	12,411,856	0	0	0	0	0
	TOTAL COSTS	8,927	46,178,396	0	0	0	0	0
Santee	Direct Costs	12,958	32,265,331	303,272	0	0	0	144,446
	Allocated Costs	0	10,402,580	79,912	0	0	0	39,956
	TOTAL COSTS	12,958	42,667,911	383,184	0	0	0	184,402

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INSTRUCTIONAL GOALS (Continued)								
GENERAL EDUCATION			SUPPLEMENTAL K-12			Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
Vocational Education	General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
ELEMENTARY SCHOOL DISTRICTS								
\$ -	\$ -	\$ 8,110,152	\$ 92,571	\$ -	\$ 92,571	\$ 2,373,647	\$ -	\$ 10,576,370
0	0	3,547,212	0	0	0	529,758	0	4,076,970
0	0	11,657,364	92,571	0	92,571	2,903,406	0	14,653,340
31,392	0	85,564,247	2,962,374	0	2,962,374	42,894,942	0	131,421,562
0	0	26,337,748	102,662	0	102,662	6,892,422	0	33,332,831
31,392	0	111,901,995	3,065,035	0	3,065,035	49,787,364	0	164,754,394
0	0	5,308,227	270,832	0	270,832	1,171,117	0	6,750,176
0	0	1,643,250	0	0	0	202,059	0	1,845,309
0	0	6,951,477	270,832	0	270,832	1,373,176	0	8,595,485
0	0	165,578,388	3,471,031	0	3,471,031	60,079,867	0	229,129,286
0	0	60,480,351	4,960,052	0	4,960,052	10,024,900	0	75,465,303
0	0	226,058,739	8,431,083	0	8,431,083	70,104,767	0	304,594,589
0	0	964,190	0	0	0	1,747,467	0	2,711,658
0	0	724,415	0	0	0	112,605	0	837,019
0	0	1,688,605	0	0	0	1,860,072	0	3,548,677
0	0	30,473,622	164,963	0	164,963	11,298,596	0	41,937,181
0	0	9,385,855	0	0	0	1,141,139	0	10,526,994
0	0	39,859,477	164,963	0	164,963	12,439,735	0	52,464,175
0	0	33,829,763	104,801	0	104,801	11,497,201	0	45,431,765
0	0	9,022,835	0	0	0	1,604,061	0	10,626,896
0	0	42,852,597	104,801	0	104,801	13,101,263	0	56,058,661
0	0	85,217,173	8,568,838	0	8,568,838	30,636,590	0	124,422,601
0	0	37,858,290	0	0	0	8,193,829	0	46,052,120
0	0	123,075,463	8,568,838	0	8,568,838	38,830,419	0	170,474,721
0	0	27,674,256	203,969	205,811	409,780	11,401,931	0	39,485,967
0	0	10,063,371	0	18,033	18,033	2,331,863	0	12,413,266
0	0	37,737,627	203,969	223,843	427,813	13,733,794	0	51,899,234
0	0	4,277,422	3,897	0	3,897	1,198,336	0	5,479,655
0	0	1,706,817	0	0	0	325,123	0	2,031,940
0	0	5,984,239	3,897	0	3,897	1,523,459	0	7,511,595
0	0	2,279,851	14,176	0	14,176	1,795,826	0	4,089,852
0	0	779,510	0	0	0	381,436	0	1,160,946
0	0	3,059,361	14,176	0	14,176	2,177,262	0	5,250,799
0	0	78,943,856	703,635	0	703,635	24,221,839	0	103,869,330
0	0	12,580,885	0	0	0	3,440,425	0	16,021,311
0	0	91,524,741	703,635	0	703,635	27,662,264	0	119,890,641
0	0	30,961,764	153,336	0	153,336	11,686,970	0	42,802,070
0	0	8,296,646	0	0	0	1,642,740	0	9,939,386
0	0	39,258,410	153,336	0	153,336	13,329,710	0	52,741,456
0	0	23,792,682	197,547	0	197,547	6,061,893	0	30,052,123
0	0	7,323,687	0	0	0	1,478,087	0	8,801,774
0	0	31,116,369	197,547	0	197,547	7,539,981	0	38,853,897
0	0	34,423,338	1,125,554	0	1,125,554	9,835,593	0	45,384,484
0	0	13,020,445	0	0	0	1,895,758	0	14,916,203
0	0	47,443,783	1,125,554	0	1,125,554	11,731,350	0	60,300,687
0	0	7,619,488	0	0	0	926,383	0	8,545,871
0	0	1,701,898	0	0	0	0	0	1,701,898
0	0	9,321,386	0	0	0	926,383	0	10,247,769
0	0	3,368,473	67,301	0	67,301	623,113	0	4,058,887
0	0	1,056,339	0	0	0	97,484	0	1,153,823
0	0	4,424,812	67,301	0	67,301	720,597	0	5,212,710
0	0	33,775,467	290,810	0	290,810	9,295,513	0	43,361,791
0	0	12,411,856	0	0	0	292,842	0	12,704,698
0	0	46,187,323	290,810	0	290,810	9,588,356	0	56,066,489
0	0	32,726,007	413,156	0	413,156	12,404,118	0	45,543,281
0	0	10,522,448	0	0	0	2,373,537	0	12,895,984
0	0	43,248,455	413,156	0	413,156	14,777,655	0	58,439,265

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

		(17)	(18)	(19)	(20)	(21)	(22)
DISTRICTS		OTHER GOALS					TOTAL Direct Costs
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS	
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union	Direct Costs	\$ 11,496	\$ -	\$ 228,807	\$ -	\$ 240,303	\$ 10,816,673
	Allocated Costs	0	0	0	0	0	4,076,970
	TOTAL COSTS	11,496	0	228,807	0	240,303	14,893,643
Cajon Valley Union	Direct Costs	1,752,370	202,524	0	0	1,954,894	133,376,457
	Allocated Costs	0	0	0	821,293	821,293	34,154,125
	TOTAL COSTS	1,752,370	202,524	0	821,293	2,776,188	167,530,581
Cardiff	Direct Costs	0	0	0	0	0	6,750,176
	Allocated Costs	0	0	0	0	0	1,845,309
	TOTAL COSTS	0	0	0	0	0	8,595,485
Chula Vista Elementary	Direct Costs	4,943,658	622,530	0	0	5,566,189	234,695,475
	Allocated Costs	211,909	2,188,976	0	0	2,400,885	77,866,188
	TOTAL COSTS	5,155,567	2,811,506	0	0	7,967,073	312,561,663
Dehesa	Direct Costs	0	0	0	0	0	2,711,658
	Allocated Costs	0	0	0	3,149,467	3,149,467	3,986,487
	TOTAL COSTS	0	0	0	3,149,467	3,149,467	6,698,144
Del Mar Union	Direct Costs	0	0	0	0	0	41,937,181
	Allocated Costs	0	0	0	0	0	10,526,994
	TOTAL COSTS	0	0	0	0	0	52,464,175
Encinitas Union	Direct Costs	257,351	45,258	216	0	302,824	45,734,589
	Allocated Costs	0	0	0	0	0	10,626,896
	TOTAL COSTS	257,351	45,258	216	0	302,824	56,361,485
Escondido Union	Direct Costs	3,511,765	60,935	0	0	3,572,699	127,995,301
	Allocated Costs	13,502	0	0	0	13,502	46,065,622
	TOTAL COSTS	3,525,267	60,935	0	0	3,586,202	174,060,922
Fallbrook Union Elementary	Direct Costs	817,626	0	0	0	817,626	40,303,593
	Allocated Costs	153,278	0	0	0	153,278	12,566,545
	TOTAL COSTS	970,904	0	0	0	970,904	52,870,138
Jamul-Dulzura Union	Direct Costs	0	0	0	0	0	5,479,655
	Allocated Costs	0	0	0	0	0	2,031,940
	TOTAL COSTS	0	0	0	0	0	7,511,595
Julian Union	Direct Costs	0	21,802	0	0	21,802	4,111,655
	Allocated Costs	0	0	0	79,912	79,912	1,240,858
	TOTAL COSTS	0	21,802	0	79,912	101,714	5,352,513
La Mesa-Spring Valley	Direct Costs	1,118,480	60,777	18	0	1,179,276	105,048,606
	Allocated Costs	0	0	0	741,100	741,100	16,762,410
	TOTAL COSTS	1,118,480	60,777	18	741,100	1,920,376	121,811,017
Lakeside Union	Direct Costs	529,287	18,987	2,335	0	550,610	43,352,680
	Allocated Costs	0	0	0	0	0	9,939,386
	TOTAL COSTS	529,287	18,987	2,335	0	550,610	53,292,066
Lemon Grove	Direct Costs	264	0	0	0	264	30,052,387
	Allocated Costs	0	0	0	0	0	8,801,774
	TOTAL COSTS	264	0	0	0	264	38,854,161
National	Direct Costs	268	89,487	0	0	89,755	45,474,240
	Allocated Costs	0	0	0	0	0	14,916,203
	TOTAL COSTS	268	89,487	0	0	89,755	60,390,442
Rancho Santa Fe	Direct Costs	0	0	0	0	0	8,545,871
	Allocated Costs	0	0	0	0	0	1,701,898
	TOTAL COSTS	0	0	0	0	0	10,247,769
San Pasqual Union	Direct Costs	0	0	0	0	0	4,058,887
	Allocated Costs	0	0	0	0	0	1,153,823
	TOTAL COSTS	0	0	0	0	0	5,212,710
San Ysidro	Direct Costs	0	0	0	0	0	43,361,791
	Allocated Costs	0	0	0	0	0	12,704,698
	TOTAL COSTS	0	0	0	0	0	56,066,489
Santee	Direct Costs	0	3,546	241,119	0	244,664	45,787,945
	Allocated Costs	0	0	0	0	0	12,895,984
	TOTAL COSTS	0	3,546	241,119	0	244,664	58,683,929

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

(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 2017-2018
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
ELEMENTARY SCHOOL DISTRICTS							
1,464,214	0	0	564,626	591,635	1,156,261	17,514,118	7.39%
12,491,161	6,408	0	2,607,912	6,720,245	9,334,565	189,356,307	6.31%
728,621	0	0	0	989,384	989,384	10,313,491	4.27%
12,045,461	631	159,529	1,821,810	2,715,168	4,697,138	329,304,262	3.57%
414,393	0	0	1,300	1,064,567	1,065,867	8,178,404	5.43%
3,881,280	153	0	0	310,000	310,153	56,655,607	6.84%
3,676,043	37,912	0	367,341	1,037,159	1,442,412	61,479,940	6.41%
8,734,458	87,846	0	1,764,459	3,277,701	5,130,006	187,925,386	4.71%
4,526,219	15,824	0	421,809	6,156,057	6,593,690	63,990,047	8.06%
902,882	0	0	264,668	510,990	775,658	9,190,134	11.32%
350,248	0	0	0	318,126	318,126	6,020,887	2.79%
6,231,677	161	0	2,480,064	1,540,177	4,020,403	132,063,096	4.59%
5,049,802	0	0	87,065	134,500	221,565	58,563,433	9.67%
3,701,720	10,643	0	0	749,462	760,105	43,315,986	5.08%
4,933,666	294,599	0	1,477,435	1,079,310	2,851,344	68,175,452	7.41%
2,187,851	0	0	0	0	0	12,435,620	9.89%
361,146	0	0	0	132,545	132,545	5,706,401	5.23%
6,271,754	1,747	0	2,655,294	12,696,159	15,353,200	77,691,442	8.50%
3,432,000	0	8,581	95,626	2,926,304	3,030,510	65,146,439	7.26%

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS		INSTRUCTIONAL GOALS						
		GENERAL EDUCATION						
		General Education, Pre-K	Regular Education, K-12	Alternative Schools	Continuation Schools	Independent Study Centers	Opportunity Schools	Community Day Schools
Solana Beach	Direct Costs	\$ -	\$ 24,351,164	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	0	9,596,410	0	0	0	0	0
	TOTAL COSTS	0	33,947,574	0	0	0	0	0
South Bay Union	Direct Costs	80,343	58,432,255	0	0	0	0	0
	Allocated Costs	0	8,234,946	0	0	0	0	0
	TOTAL COSTS	80,343	66,667,201	0	0	0	0	0
Spencer Valley	Direct Costs	0	695,370	0	0	0	0	0
	Allocated Costs	0	185,805	0	0	0	0	0
	TOTAL COSTS	0	881,174	0	0	0	0	0
Vallecitos	Direct Costs	0	1,234,113	0	0	0	0	0
	Allocated Costs	0	400,126	0	0	0	0	0
	TOTAL COSTS	0	1,634,239	0	0	0	0	0
TOTAL ELEMENTARY	Direct Costs	\$ 1,335,295	\$ 776,027,530	\$ 1,104,594	\$ -	\$ 538,634	\$ -	\$ 644,167
	Allocated Costs	\$ 1,068,653	\$ 245,460,615	\$ 79,912	\$ -	\$ 189,127	\$ -	\$ 82,836
	TOTAL COSTS	\$ 2,403,948	\$ 1,021,488,145	\$ 1,184,506	\$ -	\$ 727,761	\$ -	\$ 727,002
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs	\$ -	\$ 33,306,834	\$ 378,517	\$ 3,315,650	\$ 1,528,583	\$ -	\$ -
	Allocated Costs	0	18,245,591	85,320	1,226,760	437,418	0	0
	TOTAL COSTS	0	51,552,425	463,837	4,542,410	1,966,001	0	0
Fallbrook Union High	Direct Costs	0	11,633,846	0	1,242,376	664,832	0	0
	Allocated Costs	0	5,249,852	0	310,807	215,838	0	0
	TOTAL COSTS	0	16,883,698	0	1,553,183	880,670	0	0
Grossmont Union High	Direct Costs	0	83,741,522	3,676,212	1,491,853	0	0	0
	Allocated Costs	0	31,393,154	1,086,079	284,948	0	0	0
	TOTAL COSTS	0	115,134,676	4,762,291	1,776,801	0	0	0
Julian Union High	Direct Costs	0	961,570	0	5,938	0	0	0
	Allocated Costs	0	559,247	0	0	0	0	0
	TOTAL COSTS	0	1,520,817	0	5,938	0	0	0
San Dieguito Union High	Direct Costs	0	67,407,474	0	1,028,591	0	0	0
	Allocated Costs	0	29,125,590	0	439,752	0	0	0
	TOTAL COSTS	0	96,533,063	0	1,468,344	0	0	0
Sweetwater Union High	Direct Costs	0	292,256,280	968,874	1,874,769	7,357,169	0	564,061
	Allocated Costs	0	39,593,849	0	229,623	0	0	58,132
	TOTAL COSTS	0	331,850,129	968,874	2,104,391	7,357,169	0	622,194
TOTAL HIGH SCHOOL	Direct Costs	\$ 1,028	\$ 489,307,525	\$ 5,023,604	\$ 8,959,177	\$ 9,550,583	\$ -	\$ 564,061
	Allocated Costs	\$ -	\$ 124,167,283	\$ 1,171,399	\$ 2,491,890	\$ 653,257	\$ -	\$ 58,132
	TOTAL COSTS	\$ 1,028	\$ 613,474,808	\$ 6,195,002	\$ 11,451,067	\$ 10,203,840	\$ -	\$ 622,194

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INSTRUCTIONAL GOALS (Continued)								
GENERAL EDUCATION			SUPPLEMENTAL K-12			Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
Vocational Education	General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
\$ -	\$ -	\$ 24,351,164	\$ 339	\$ -	\$ 339	\$ 8,189,942	\$ -	\$ 32,541,445
0	0	9,596,410	0	0	0	735,317	0	10,331,727
0	0	33,947,574	339	0	339	8,925,259	0	42,873,172
0	0	58,512,598	49,578	0	49,578	14,773,777	0	73,335,953
0	0	8,234,946	0	0	0	1,979,624	0	10,214,570
0	0	66,747,544	49,578	0	49,578	16,753,400	0	83,550,522
0	0	695,370	0	0	0	1,668,759	0	2,364,129
0	0	185,805	0	0	0	0	0	185,805
0	0	881,174	0	0	0	1,668,759	0	2,549,933
0	0	1,234,113	13,229	0	13,229	287,443	0	1,534,785
0	0	400,126	0	0	0	9,219	0	409,345
0	0	1,634,239	13,229	0	13,229	296,662	0	1,944,131
\$ 31,392	\$ -	\$ 779,681,612	\$ 18,871,936	\$ 205,811	\$ 19,077,747	\$ 276,070,864	\$ -	\$ 1,074,830,222
\$ -	\$ -	\$ 246,881,142	\$ 5,062,714	\$ 18,033	\$ 5,080,747	\$ 45,684,229	\$ -	\$ 297,646,118
\$ 31,392	\$ -	\$ 1,026,562,754	\$ 23,934,650	\$ 223,843	\$ 24,158,493	\$ 321,755,093	\$ -	\$ 1,372,476,340
HIGH SCHOOL DISTRICTS								
\$ 2,147,008	\$ 4,590	\$ 40,681,183	\$ 2,803,357	\$ -	\$ 2,803,357	\$ 16,046,747	\$ 745,932	\$ 60,277,219
1,002,729	0	20,997,819	1,152,083	0	1,152,083	4,336,248	0	26,486,150
3,149,737	4,590	61,679,001	3,955,440	0	3,955,440	20,382,996	745,932	86,763,369
232,315	0	13,773,369	302,603	0	302,603	5,245,797	409,963	19,731,733
0	0	5,776,497	0	0	0	855,717	0	6,632,214
232,315	0	19,549,866	302,603	0	302,603	6,101,514	409,963	26,363,947
3,490,131	0	92,399,719	3,017,481	0	3,017,481	56,167,242	2,865,304	154,449,746
5,719	0	32,769,899	643,857	0	643,857	12,329,452	1,720,816	47,464,024
3,495,851	0	125,169,618	3,661,338	0	3,661,338	68,496,693	4,586,121	201,913,770
0	0	967,508	0	0	0	578,614	185,568	1,731,691
0	0	559,247	0	0	0	108,973	0	668,220
0	0	1,526,755	0	0	0	687,587	185,568	2,399,911
113,426	0	68,549,491	82,862	0	82,862	24,067,352	2,514,245	95,213,950
0	0	29,565,342	0	0	0	3,344,635	0	32,909,977
113,426	0	98,114,833	82,862	0	82,862	27,411,987	2,514,245	128,123,927
7,669,261	113,799	310,804,213	2,082,114	0	2,082,114	93,114,300	60	406,000,686
0	0	39,881,604	0	0	0	128,722	0	40,010,326
7,669,261	113,799	350,685,817	2,082,114	0	2,082,114	93,243,021	60	446,011,012
\$ 13,652,142	\$ 118,390	\$ 527,176,510	\$ 8,288,417	\$ -	\$ 8,288,417	\$ 195,220,052	\$ 6,721,074	\$ 737,406,052
\$ 1,008,448	\$ -	\$ 129,550,409	\$ 1,795,940	\$ -	\$ 1,795,940	\$ 21,103,746	\$ 1,720,816	\$ 154,170,911
\$ 14,660,590	\$ 118,390	\$ 656,726,918	\$ 10,084,357	\$ -	\$ 10,084,357	\$ 216,323,798	\$ 8,441,890	\$ 891,576,963

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

		(17)	(18)	(19)	(20)	(21)	(22)
DISTRICTS		OTHER GOALS					TOTAL Direct Costs
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS	
Solana Beach	Direct Costs	\$ -	\$ 2,500	\$ 3,043	\$ -	\$ 5,543	\$ 32,546,988
	Allocated Costs	0	0	0	0	0	10,331,727
	TOTAL COSTS	0	2,500	3,043	0	5,543	42,878,715
South Bay Union	Direct Costs	1,976,711	55,651	0	0	2,032,361	75,368,314
	Allocated Costs	0	0	0	492,895	492,895	10,707,465
	TOTAL COSTS	1,976,711	55,651	0	492,895	2,525,257	86,075,779
Spencer Valley	Direct Costs	0	0	0	0	0	2,364,129
	Allocated Costs	0	0	0	0	0	185,805
	TOTAL COSTS	0	0	0	0	0	2,549,933
Vallecitos	Direct Costs	138,839	0	0	0	138,839	1,673,624
	Allocated Costs	0	0	0	26,202	26,202	435,548
	TOTAL COSTS	138,839	0	0	26,202	165,041	2,109,172
TOTAL ELEMENTARY	Direct Costs	\$ 15,058,115	\$ 1,183,998	\$ 475,537	\$ -	\$ 16,717,650	\$ 1,091,547,872
	Allocated Costs	\$ 378,689	\$ 2,188,976	\$ -	\$ 5,310,870	\$ 7,878,535	\$ 305,524,653
	TOTAL COSTS	\$ 15,436,804	\$ 3,372,973	\$ 475,537	\$ 5,310,870	\$ 24,596,185	\$ 1,397,072,525
HIGH SCHOOL DISTRICTS							
Escondido Union High	Direct Costs	\$ 1,123,461	\$ -	\$ 349,684	\$ -	\$ 1,473,145	\$ 61,750,364
	Allocated Costs	159,997	0	0	364,846	524,843	27,010,993
	TOTAL COSTS	1,283,458	0	349,684	364,846	1,997,988	88,761,357
Fallbrook Union High	Direct Costs	381,055	145,652	0	0	526,707	20,258,440
	Allocated Costs	0	0	0	0	0	6,632,214
	TOTAL COSTS	381,055	145,652	0	0	526,707	26,890,654
Grossmont Union High	Direct Costs	401,778	547,702	0	0	949,479	155,399,225
	Allocated Costs	28,518	0	0	0	28,518	47,492,542
	TOTAL COSTS	430,296	547,702	0	0	977,997	202,891,767
Julian Union High	Direct Costs	0	0	0	0	0	1,731,691
	Allocated Costs	0	0	0	0	0	668,220
	TOTAL COSTS	0	0	0	0	0	2,399,911
San Dieguito Union High	Direct Costs	274,902	0	0	0	274,902	95,488,852
	Allocated Costs	156,000	0	0	0	156,000	33,065,978
	TOTAL COSTS	430,903	0	0	0	430,903	128,554,830
Sweetwater Union High	Direct Costs	3,464	327,436	0	0	330,900	406,331,586
	Allocated Costs	0	0	0	1,409,793	1,409,793	41,420,119
	TOTAL COSTS	3,464	327,436	0	1,409,793	1,740,692	447,751,704
TOTAL HIGH SCHOOL	Direct Costs	\$ 2,184,660	\$ 1,020,789	\$ 349,684	\$ -	\$ 3,555,133	\$ 740,961,185
	Allocated Costs	\$ 344,515	\$ -	\$ -	\$ 1,774,639	\$ 2,119,154	\$ 156,290,065
	TOTAL COSTS	\$ 2,529,175	\$ 1,020,789	\$ 349,684	\$ 1,774,639	\$ 5,674,287	\$ 897,251,250

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

(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 2017-2018
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
4,392,096	0	345,813	347,553	248,509	941,876	48,212,686	10.64%
5,905,905	3,047	0	1,075,154	210,999	1,289,200	93,270,884	5.12%
97,147	18,886	0	39,295	984,921	1,043,102	3,690,182	2.00%
331,140	27,298	0	8,200	76,961	112,459	2,552,771	6.75%
\$ 92,110,882	\$ 505,154	\$ 513,923	\$ 16,079,611	\$ 44,470,880	\$ 61,569,568	\$ 1,550,752,975	
HIGH SCHOOL DISTRICTS							
5,430,699	1,062	0	536,243	796,971	1,334,276	95,526,332	5.30%
2,326,830	7,266	0	0	239,551	246,817	29,464,301	6.37%
12,739,554	6,591	0	512,617	1,594,996	2,114,205	217,745,526	6.26%
358,984	18,289	0	306,453	0	324,742	3,083,637	10.54%
7,116,296	42,991	0	912,652	2,578,010	3,533,652	139,204,778	4.87%
34,402,455	71	0	13,397	10,461,305	10,474,772	492,628,931	6.01%
\$ 62,374,819	\$ 76,270	\$ -	\$ 2,281,362	\$ 15,670,834	\$ 18,028,465	\$ 977,653,506	

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	INSTRUCTIONAL GOALS							
	GENERAL EDUCATION							
		General Education, Pre-K	Regular Education, K-12	Alternative Schools	Continuation Schools	Independent Study Centers	Opportunity Schools	Community Day Schools
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	Direct Costs	\$ 1,028	\$ 11,598,841	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	4,444,415	0	0	0	0	0	0
	TOTAL COSTS	4,445,442	11,598,841	0	0	0	0	0
Borrego Springs Unified	Direct Costs	0	2,913,413	0	0	0	0	0
	Allocated Costs	0	1,169,407	0	0	0	0	0
	TOTAL COSTS	0	4,082,820	0	0	0	0	0
Carlsbad Unified	Direct Costs	488,392	55,384,515	0	938,133	234,046	0	0
	Allocated Costs	137,233	17,302,767	0	191,240	105,374	0	0
	TOTAL COSTS	625,625	72,687,283	0	1,129,373	339,419	0	0
Coronado Unified	Direct Costs	2,368	16,990,050	0	0	0	0	0
	Allocated Costs	0	7,369,350	0	0	0	0	0
	TOTAL COSTS	2,368	24,359,399	0	0	0	0	0
Mountain Empire Unified	Direct Costs	378,474	13,120,761	0	0	0	0	0
	Allocated Costs	0	3,418,757	0	0	0	0	0
	TOTAL COSTS	378,474	16,539,518	0	0	0	0	0
Oceanside Unified	Direct Costs	19,594	91,256,222	0	913,615	3,366,090	45,988	0
	Allocated Costs	0	41,571,312	0	651,142	668,090	0	0
	TOTAL COSTS	19,594	132,827,534	0	1,564,757	4,034,180	45,988	0
Poway Unified	Direct Costs	0	173,078,254	0	1,456,074	805,275	0	0
	Allocated Costs	0	72,830,559	0	848,064	187,275	0	0
	TOTAL COSTS	0	245,908,812	0	2,304,138	992,551	0	0
Ramona Unified	Direct Costs	0	22,341,654	2,566,205	469,348	198,204	0	0
	Allocated Costs	0	9,360,014	861,297	221,784	33,830	0	0
	TOTAL COSTS	0	31,701,668	3,427,502	691,133	232,034	0	0
San Diego Unified	Direct Costs	1,475,594	527,038,282	3,841,907	9,544,825	6,742,694	0	1,450,138
	Allocated Costs	0	206,310,650	1,458,547	3,173,165	1,950,079	0	443,854
	TOTAL COSTS	1,475,594	733,348,932	5,300,455	12,717,990	8,692,773	0	1,893,992
San Marcos Unified	Direct Costs	0	114,380,080	0	1,720,431	474,599	0	0
	Allocated Costs	0	28,186,188	0	320,543	107,632	0	0
	TOTAL COSTS	0	142,566,267	0	2,040,974	582,230	0	0
Valley Center-Pauma Unified	Direct Costs	7,834	20,660,605	0	595,407	346,987	0	0
	Allocated Costs	0	8,875,516	0	224,214	104,635	0	0
	TOTAL COSTS	7,834	29,536,121	0	819,621	451,623	0	0
Vista Unified	Direct Costs	0	114,945,371	210,239	4,216,796	263,788	0	0
	Allocated Costs	0	45,993,087	56,222	1,334,504	100,758	0	0
	TOTAL COSTS	0	160,938,458	266,461	5,551,300	364,546	0	0
Warner Unified	Direct Costs	0	1,610,035	0	0	0	0	0
	Allocated Costs	0	764,965	0	0	0	0	0
	TOTAL COSTS	0	2,375,000	0	0	0	0	0
TOTAL UNIFIED	Direct Costs	\$ 2,373,284	\$ 1,165,318,082	\$ 6,618,351	\$ 19,854,628	\$ 12,431,684	\$ 45,988	\$ 1,450,138
	Allocated Costs	\$ 4,581,648	\$ 443,152,571	\$ 2,376,067	\$ 6,964,656	\$ 3,257,673	\$ -	\$ 443,854
	TOTAL COSTS	\$ 6,954,932	\$ 1,608,470,653	\$ 8,994,417	\$ 26,819,284	\$ 15,689,357	\$ 45,988	\$ 1,893,992
TOTAL K-12	Direct Costs	\$ 3,709,606	\$ 2,430,653,138	\$ 12,746,549	\$ 28,813,805	\$ 22,520,900	\$ 45,988	\$ 2,658,366
	Allocated Costs	\$ 5,650,301	\$ 812,780,468	\$ 3,627,377	\$ 9,456,546	\$ 4,100,057	\$ -	\$ 584,822
	TOTAL COSTS	\$ 9,359,908	\$ 3,243,433,606	\$ 16,373,926	\$ 38,270,350	\$ 26,620,957	\$ 45,988	\$ 3,243,188

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INSTRUCTIONAL GOALS (Continued)								
GENERAL EDUCATION			SUPPLEMENTAL K-12			Special Education	Regional Occupational Ctr/Prg (ROC/P)	TOTAL Instructional Goals
Vocational Education	General Education, Adult	TOTAL General Education	Bilingual	Migrant Education	TOTAL Supplemental Education K-12			
UNIFIED SCHOOL DISTRICTS								
\$ 34,103	\$ -	\$ 11,633,971	\$ 718,094	\$ -	\$ 718,094	\$ 5,370,066	\$ -	\$ 17,722,131
20,867	0	4,465,281	0	0	0	538,774	0	5,004,055
54,970	0	16,099,253	718,094		718,094	5,908,840	0	22,726,186
0	0	2,913,413	0	0	0	758,024	116,928	3,788,365
0	0	1,169,407	0	0	0	222,987	271,540	1,663,933
0	0	4,082,820	0	0	0	981,011	388,468	5,452,299
1,482,037	0	58,527,123	777,017	0	777,017	24,381,956	8,361	83,694,456
356,683	0	18,093,297	148,141	0	148,141	2,588,604	0	20,830,042
1,838,720	0	76,620,420	925,158	0	925,158	26,970,560	8,361	104,524,498
141,506	29,181	17,163,104	8,712	0	8,712	6,405,698	448,669	24,026,183
0	0	7,369,350	0	0	0	1,459,078	0	8,828,428
141,506	29,181	24,532,454	8,712	0	8,712	7,864,776	448,669	32,854,611
119,140	0	13,618,376	135,815	0	135,815	3,782,847	159,990	17,697,028
0	0	3,418,757	0	0	0	0	0	3,418,757
119,140	0	17,037,133	135,815	0	135,815	3,782,847	159,990	21,115,784
1,525,344	0	97,126,854	0	329,927	329,927	43,686,695	204,776	141,348,251
295,891	0	43,186,435	0	0	0	9,423,084	434,636	53,044,155
1,821,236	0	140,313,289	0	329,927	329,927	53,109,779	639,412	194,392,407
2,570,609	2,218	177,912,429	3,084,457	0	3,084,457	72,442,138	4,373,901	257,812,925
7,803	0	73,873,701	0	0	0	11,464,861	273,110	85,611,672
2,578,412	2,218	251,786,131	3,084,457	0	3,084,457	83,906,999	4,647,011	343,424,597
30,292	0	25,605,703	594,704	0	594,704	11,300,105	919,205	38,419,717
0	0	10,476,926	11,398	0	11,398	2,126,217	374,988	12,989,529
30,292	0	36,082,629	606,102	0	606,102	13,426,322	1,294,193	51,409,247
15,054,315	19,719	565,167,474	36,814,088	0	36,814,088	314,652,194	6,156,597	922,790,353
397,314	0	213,733,609	12,022,533	0	12,022,533	61,806,382	2,205,273	289,767,797
15,451,628	19,719	778,901,084	48,836,621	0	48,836,621	376,458,576	8,361,870	1,212,558,150
3,300,575	4,862	119,880,546	1,746,139	0	1,746,139	48,024,956	2	169,651,644
561,671	0	29,176,032	16,484	0	16,484	4,830,491	0	34,023,008
3,862,245	4,862	149,056,579	1,762,624	0	1,762,624	52,855,447	2	203,674,652
1,097,514	0	22,708,347	1,100,640	168,464	1,269,104	7,425,892	94,814	31,498,157
239,585	0	9,443,950	91,376	0	91,376	1,409,158	102,488	11,046,972
1,337,099	0	32,152,297	1,192,016	168,464	1,360,480	8,835,049	197,302	42,545,129
3,184,663	2	122,820,859	2,678,750	0	2,678,750	54,580,438	(135)	180,079,912
992,451	0	48,477,022	69,689	0	69,689	9,754,242	0	58,300,954
4,177,114	2	171,297,881	2,748,439	0	2,748,439	64,334,681	(135)	238,380,866
0	0	1,610,035	0	0	0	512,567	69,430	2,192,032
0	0	764,965	0	0	0	59,763	0	824,728
0	0	2,375,000	0	0	0	572,330	69,430	3,016,760
\$ 28,540,098	\$ 55,982	\$ 1,236,688,235	\$ 47,658,416	\$ 498,391	\$ 48,156,807	\$ 593,323,575	\$ 12,552,537	\$ 1,890,721,155
\$ 2,872,265	\$ -	\$ 463,648,733	\$ 12,359,621	\$ -	\$ 12,359,621	\$ 105,683,641	\$ 3,662,035	\$ 585,354,030
\$ 31,412,363	\$ 55,982	\$ 1,700,336,968	\$ 60,018,037	\$ 498,391	\$ 60,516,428	\$ 699,007,216	\$ 16,214,572	\$ 2,476,075,185
\$ 42,223,632	\$ 174,372	\$ 2,543,546,357	\$ 74,818,769	\$ 704,202	\$ 75,522,971	\$ 1,064,614,491	\$ 19,273,611	\$ 3,702,957,429
\$ 3,880,713	\$ -	\$ 840,080,284	\$ 19,218,275	\$ 18,033	\$ 19,236,307	\$ 172,471,617	\$ 5,382,851	\$ 1,037,171,059
\$ 46,104,345	\$ 174,372	\$ 3,383,626,640	\$ 94,037,043	\$ 722,235	\$ 94,759,278	\$ 1,237,086,107	\$ 24,656,462	\$ 4,740,128,488

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

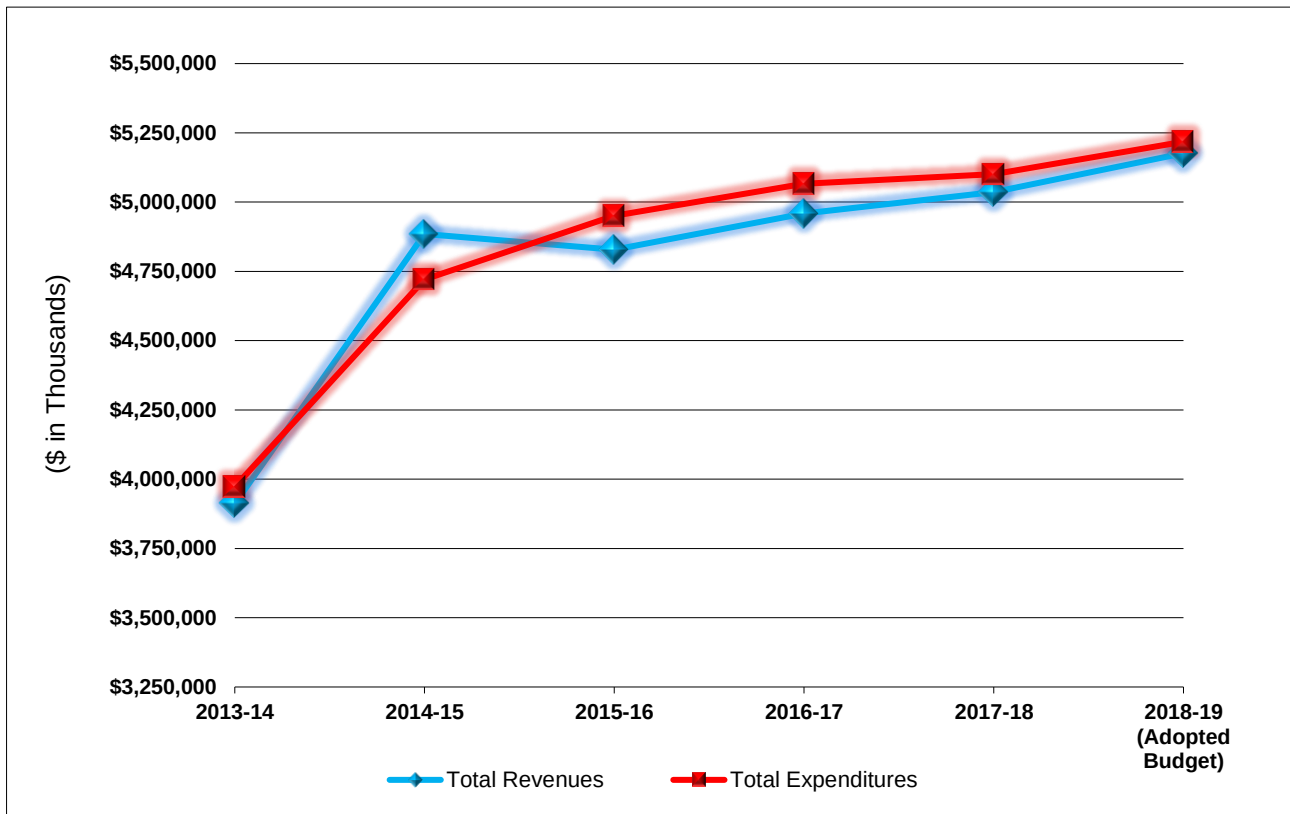
		(17)	(18)	(19)	(20)	(21)	(22)
DISTRICTS		OTHER GOALS					TOTAL Direct Costs
		Nonagency - Educational, Other	Community Services	Child Care and Development Services	Other Funds	TOTAL OTHER GOALS	
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	Direct Costs	\$ 173,939	\$ -	\$ -	\$ -	\$ 173,939	\$ 17,896,070
	Allocated Costs	0	0	0	34,395	34,395	5,038,451
	TOTAL COSTS	173,939	0	0	34,395	208,334	22,934,521
Borrego Springs Unified	Direct Costs	0	0	0	0	0	3,788,365
	Allocated Costs	0	0	0	0	0	1,663,933
	TOTAL COSTS	0	0	0	0	0	5,452,299
Carlsbad Unified	Direct Costs	62,727	0	100,831	0	163,558	83,858,014
	Allocated Costs	0	0	0	0	0	20,830,042
	TOTAL COSTS	62,727	0	100,831	0	163,558	104,688,056
Coronado Unified	Direct Costs	0	67,357	273,435	0	340,792	24,366,975
	Allocated Costs	0	0	0	0	0	8,828,428
	TOTAL COSTS	0	67,357	273,435	0	340,792	33,195,403
Mountain Empire Unified	Direct Costs	0	0	0	0	0	17,697,028
	Allocated Costs	0	0	0	0	0	3,418,757
	TOTAL COSTS	0	0	0	0	0	21,115,784
Oceanside Unified	Direct Costs	2,651,289	234,795	0	0	2,886,084	144,234,335
	Allocated Costs	7,217	0	0	673,796	681,013	53,725,168
	TOTAL COSTS	2,658,506	234,795	0	673,796	3,567,097	197,959,503
Poway Unified	Direct Costs	2,553,086	394,218	0	0	2,947,304	260,760,229
	Allocated Costs	0	0	0	0	0	85,611,672
	TOTAL COSTS	2,553,086	394,218	0	0	2,947,304	346,371,901
Ramona Unified	Direct Costs	827,160	35,934	331,412	0	1,194,506	39,614,223
	Allocated Costs	0	0	0	0	0	12,989,529
	TOTAL COSTS	827,160	35,934	331,412	0	1,194,506	52,603,752
San Diego Unified	Direct Costs	17,399,367	1,189,371	0	0	18,588,738	941,379,091
	Allocated Costs	0	0	0	6,970,145	6,970,145	296,737,942
	TOTAL COSTS	17,399,367	1,189,371	0	6,970,145	25,558,883	1,238,117,034
San Marcos Unified	Direct Costs	1,326,547	268,406	413,091	0	2,008,044	171,659,687
	Allocated Costs	786,495	61,546	187,261	427,579	1,462,881	35,485,889
	TOTAL COSTS	2,113,042	329,953	600,352	427,579	3,470,925	207,145,577
Valley Center-Pauma Unified	Direct Costs	445,856	139,019	634	0	585,509	32,083,666
	Allocated Costs	28,245	0	0	182,751	210,997	11,257,968
	TOTAL COSTS	474,101	139,019	634	182,751	796,506	43,341,635
Vista Unified	Direct Costs	3,079,061	0	2,601,974	0	5,681,035	185,760,947
	Allocated Costs	26,354	0	0	1,029,833	1,056,188	59,357,141
	TOTAL COSTS	3,105,415	0	2,601,974	1,029,833	6,737,222	245,118,088
Warner Unified	Direct Costs	0	0	0	0	0	2,192,032
	Allocated Costs	0	0	0	0	0	824,728
	TOTAL COSTS	0	0	0	0	0	3,016,760
TOTAL UNIFIED	Direct Costs	\$ 28,519,031	\$ 2,329,099	\$ 3,721,378	\$ -	\$ 34,569,508	\$ 1,925,290,663
	Allocated Costs	\$ 848,312	\$ 61,546	\$ 187,261	\$ 9,318,500	\$ 10,415,619	\$ 595,769,649
	TOTAL COSTS	\$ 29,367,343	\$ 2,390,646	\$ 3,908,638	\$ 9,318,500	\$ 44,985,127	\$ 2,521,060,312
TOTAL K-12	Direct Costs	\$ 45,761,806	\$ 4,533,886	\$ 4,546,599	\$ -	\$ 54,842,291	\$ 3,757,799,720
	Allocated Costs	\$ 1,571,516	\$ 2,250,522	\$ 187,261	\$ 16,404,009	\$ 20,413,308	\$ 1,057,584,367
	TOTAL COSTS	\$ 47,333,322	\$ 6,784,408	\$ 4,733,860	\$ 16,404,009	\$ 75,255,599	\$ 4,815,384,087

TABLE VIII (Continued)
COSTS BY PROGRAM - GENERAL FUND
2017-2018

(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 2017-2018
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
UNIFIED SCHOOL DISTRICTS							
2,201,329	0	46,838	15,477	1,047,033	1,109,348	26,245,197	8.70%
682,597	0	0	324,759	726,937	1,051,696	7,186,592	6.91%
6,517,593	27,295	0	532,665	1,498,611	2,058,571	113,264,220	6.25%
1,999,974	3,216	15,850	169,031	259,821	447,918	35,643,294	4.81%
1,521,065	59,561	0	0	447,810	507,371	23,144,221	4.76%
11,872,857	12,937	0	1,137,218	1,743,192	2,893,347	212,725,708	4.13%
17,367,321	0	0	1,432,013	7,369,903	8,801,916	372,541,138	4.84%
4,243,003	490	0	538,898	2,462,479	3,001,867	59,848,623	8.55%
50,285,516	444,880	291,279	18,063,187	25,308,141	44,107,488	1,332,510,037	3.98%
8,186,014	0	56,267	1,305,383	2,220,644	3,582,294	218,913,885	3.54%
3,035,276	18,061	0	118,537	267,011	403,608	46,780,519	3.90%
13,208,855	66,580	0	3,222,619	3,142,160	6,431,360	264,758,303	4.92%
478,847	0	0	0	143,899	143,899	3,639,506	7.94%
\$ 121,600,247	\$ 633,020	\$ 410,234	\$ 26,859,788	\$ 46,637,642	\$ 74,540,683	\$ 2,717,201,242	
\$ 276,085,948	\$ 1,214,444	\$ 924,157	\$ 45,220,760	\$ 106,779,355	\$ 154,138,717	\$ 5,245,607,724	

Source 2017-2018 Unaudited Actuals Financial Reports, SACS Report (Form PCR)

REVENUES AND EXPENDITURES - GENERAL FUND COMPARISON TABLE (K-12) 2017-2018



Fiscal Year	Total Revenues (in thousands)	Total Expenditures (in thousands)
2013-14	\$3,911,948	\$3,972,591
2014-15	\$4,885,399	\$4,721,486
2015-16	\$4,828,814	\$4,950,722
2016-17	\$4,958,752	\$5,066,352
2017-18	\$5,036,030	\$5,100,761
2018-19 (Adopted Budget)	\$5,176,414	\$5,217,942

TABLE IX TEACHER SALARY EXPENSE SUMMARY 2017-2018

	(1)	(2)	(3)	(4)
DISTRICTS	Current Expense of Education	Minimum Compensation for Classroom Teachers ¹	Current Compensation for Classroom Teachers	Current Compensation for Classroom Teachers as a Percentage of Current Expense of Education
ELEMENTARY SCHOOL DISTRICTS				
Alpine Union	\$ 14,468,503	\$ 8,681,102	\$ 8,899,255	61.51%
Cajon Valley Union	165,812,966	99,487,780	108,934,243	65.70%
Dehesa	3,563,711	2,138,226	914,800	25.67%
Jamul-Dulzura Union	5,502,708	3,301,625	3,304,285	60.05%
Chula Vista Elementary	248,913,445	149,348,067	158,061,464	63.50%
La Mesa-Spring Valley	118,982,894	71,389,736	73,904,165	62.11%
Lakeside Union	51,139,489	30,683,694	33,245,969	65.01%
Del Mar Union	53,650,329	32,190,197	37,188,173	69.32%
Lemon Grove	39,467,225	23,680,335	24,720,585	62.64%
Encinitas Union	55,981,117	33,588,670	37,504,923	67.00%
Santee	61,822,891	37,093,734	38,552,573	62.36%
Cardiff	9,161,281	5,496,768	6,019,363	65.70%
Escondido Union	174,215,260	104,529,156	104,698,554	60.10%
Fallbrook Union Elementary	52,339,017	31,403,410	33,829,740	64.64%
Julian Union	3,125,411	1,875,247	1,909,266	61.09%
National	58,866,985	35,320,191	35,395,774	60.13%
Rancho Santa Fe	12,218,575	7,331,145	7,723,157	63.21%
San Pasqual Union	5,082,300	3,049,380	3,393,630	66.77%
San Ysidro	54,280,785	32,568,471	32,634,761	60.12%
Solana Beach	46,437,558	27,862,535	28,255,127	60.85%
South Bay Union	68,542,890	41,125,734	42,173,024	61.53%
Spencer Valley*	2,414,976	1,448,986	507,876	21.03%
Vallecitos	2,223,782	1,334,269	1,268,714	57.05%
TOTAL ELEMENTARY	\$ 1,308,214,100	\$ 784,928,460	\$ 823,039,419	59.44%
HIGH SCHOOL DISTRICTS				
Escondido Union High	\$ 85,759,071	\$ 51,455,443	\$ 43,831,661	51.11%
Fallbrook Union High	26,320,799	13,160,399	14,491,611	55.06%
Grossmont Union High	191,849,855	95,924,927	110,771,925	57.74%
Julian Union High	2,480,417	1,240,209	1,096,298	44.20%
San Dieguito Union High	125,033,845	62,516,922	77,076,861	61.64%
Sweetwater Union High	445,656,057	222,828,028	259,057,483	58.13%
TOTAL HIGH SCHOOL	\$ 877,100,043	\$ 447,125,929	\$ 506,325,838	54.65%
UNIFIED SCHOOL DISTRICTS				
Bonsall Unified	\$ 22,306,168	\$ 12,268,393	\$ 13,849,170	62.09%
Borrego Springs Unified	5,690,788	3,129,933	2,926,503	51.43%
Carlsbad Unified	98,769,018	54,322,960	63,124,141	63.91%
Coronado Unified	32,320,486	17,776,267	19,319,207	59.77%
Mountain Empire Unified	19,818,403	10,900,122	11,014,239	55.58%
Oceanside Unified	195,125,115	107,318,813	123,147,012	63.11%
Poway Unified	337,601,496	185,680,823	219,370,254	64.98%
Ramona Unified	50,886,080	27,987,344	29,725,291	58.42%
San Diego Unified	1,198,574,925	659,216,208.5	771,981,699	64.41%
San Marcos Unified	198,635,159	109,249,337	133,115,018	67.01%
Valley Center-Pauma Unified	41,106,497	22,608,573	22,635,863	55.07%
Vista Unified	238,688,564	131,278,710	143,528,985	60.13%
Warner Unified*	3,084,224	1,696,323	1,638,688	53.13%
TOTAL UNIFIED	\$ 2,442,606,921	\$ 1,343,433,807	\$ 1,555,376,069	59.93%
TOTAL K-12	\$ 4,627,921,064	\$ 2,575,488,195	\$ 2,884,741,326	58.00%

Source: 2017-2018 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

2018-2019

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2018-19 Estimated P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union Elementary	1,514	\$ 1,628	\$ 14,088	\$ 646	\$ 1,384	\$ 1,548	\$ 17,666	\$ 7,337
Percent of total			79.75%	3.65%	7.83%	8.76%		43.10%
Per ADA			\$ 9,303	\$ 426	\$ 914	\$ 1,022	\$ 11,666	\$ 4,845
Cajon Valley Union Elementary	15,893	20,577	156,832	13,816	12,239	15,570	198,458	83,837
Percent of total			79.03%	6.96%	6.17%	7.85%		43.08%
Per ADA			9,868	869	770	980	12,487	5,275
Cardiff Elementary	665	2,369	8,676	173	422	598	9,869	4,601
Percent of total			87.91%	1.76%	4.27%	6.05%		49.40%
Per ADA			13,042	261	634	898	14,835	6,916
Chula Vista Elementary	22,601	44,419	206,668	14,838	26,083	29,769	277,357	128,934
Percent of total			74.51%	5.35%	9.40%	10.73%		45.50%
Per ADA			9,144	657	1,154	1,317	12,272	5,705
Dehesa Elementary	136	1,329	1,383	164	105	2,077	3,729	975
Percent of total			37.09%	4.41%	2.82%	55.68%		25.93%
Per ADA			10,157	1,208	772	15,250	27,386	7,160
Del Mar Union Elementary	4,340	11,588	49,745	1,394	4,221	3,455	58,815	28,789
Percent of total			84.58%	2.37%	7.18%	5.87%		48.89%
Per ADA			11,463	321	973	796	13,553	6,634
Encinitas Union Elementary	5,159	13,969	50,450	1,739	3,813	3,551	59,554	28,719
Percent of total			84.71%	2.92%	6.40%	5.96%		46.89%
Per ADA			9,778	337	739	688	11,543	5,566
Escondido Union Elementary	14,833	39,438	151,746	11,583	16,067	13,662	193,059	89,134
Percent of total			78.60%	6.00%	8.32%	7.08%		43.63%
Per ADA			10,230	781	1,083	921	13,015	6,009
Fallbrook Union Elementary	4,676	4,318	45,792	7,168	5,226	2,702	60,888	26,817
Percent of total			75.21%	11.77%	8.58%	4.44%		43.57%
Per ADA			9,794	1,533	1,118	578	13,022	5,735
Jamul-Dulzura Union Elementary	539	430	5,308	340	534	475	6,657	2,620
Percent of total			79.73%	5.10%	8.03%	7.14%		38.70%
Per ADA			9,841	630	991	881	12,344	4,857
Julian Union Elementary	288	1,148	2,866	880	340	508	4,593	1,681
Percent of total			62.38%	19.16%	7.41%	11.05%		35.58%
Per ADA			9,962	3,060	1,183	1,764	15,969	5,842
La Mesa-Spring Valley Elementary	11,775	6,630	109,413	6,010	12,809	8,122	136,355	60,139
Percent of total			80.24%	4.41%	9.39%	5.96%		45.01%
Per ADA			9,292	510	1,088	690	11,580	5,107
Lakeside Union Elementary	4,961	9,306	43,852	2,502	5,752	5,207	57,313	24,435
Percent of total			76.51%	4.37%	10.04%	9.08%		42.97%
Per ADA			8,839	504	1,159	1,049	11,552	4,925
Lemon Grove Elementary	3,505	12,607	35,955	1,964	3,562	3,285	44,765	20,101
Percent of total			80.32%	4.39%	7.96%	7.34%		43.23%
Per ADA			10,257	560	1,016	937	12,770	5,734
National Elementary	4,989	11,569	55,004	3,353	6,366	4,531	69,254	28,932
Percent of total			79.42%	4.84%	9.19%	6.54%		41.94%
Per ADA			11,025	672	1,276	908	13,881	5,799
Rancho Santa Fe Elementary	615	1,144	9,535	90	761	1,582	11,969	6,028
Percent of total			79.67%	0.75%	6.36%	13.22%		48.62%
Per ADA			15,507	147	1,238	2,573	19,465	9,803
San Pasqual Union Elementary	567	1,004	4,644	244	565	634	6,086	2,728
Percent of total			76.30%	4.01%	9.28%	10.42%		45.74%
Per ADA			8,184	430	995	1,117	10,727	4,808
San Ysidro Elementary	4,608	11,160	48,397	3,100	2,882	3,570	57,950	24,431
Percent of total			83.52%	5.35%	4.97%	6.16%		40.74%
Per ADA			10,503	673	626	775	12,577	5,302
Santee Elementary	6,548	14,989	57,285	2,368	6,659	4,126	70,438	31,620
Percent of total			81.33%	3.36%	9.45%	5.86%		47.13%
Per ADA			8,748	362	1,017	630	10,757	4,829

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2018-2019

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 2,632	\$ 3,761	\$ 426	\$ 1,830	\$ 571	\$ 464	\$ -	\$ 17,020	\$ -	\$ 645	\$ 2,273
15.46%	22.10%	2.50%	10.75%	3.35%	2.73%	0.00%				
\$ 1,738	\$ 2,484	\$ 281	\$ 1,209	\$ 377	\$ 306	\$ -	\$ 11,240			
33,145	49,217	7,503	18,703	2,373	480	(650)	194,608	(1,513)	2,337	22,914
17.03%	25.29%	3.86%	9.61%	1.22%	0.25%	-0.33%				
2,086	3,097	472	1,177	149	30	(41)	12,245			
1,562	1,728	245	881	0	297	0	9,313	(496)	59	2,429
16.77%	18.55%	2.63%	9.46%	0.00%	3.18%	0.00%				
2,348	2,597	368	1,324	0	446	0	14,000			
47,227	68,595	8,826	27,875	1,049	1,532	(648)	283,391	(42)	(6,076)	38,343
16.67%	24.21%	3.11%	9.84%	0.37%	0.54%	-0.23%				
2,090	3,035	391	1,233	46	68	(29)	12,539			
545	626	275	1,066	273	0	0	3,760	107	76	1,406
14.50%	16.65%	7.32%	28.34%	7.26%	0.00%	0.00%				
4,003	4,599	2,022	7,825	2,004	0	0	27,613			
8,216	13,784	2,365	5,349	227	154	0	58,885	70	0	11,588
13.95%	23.41%	4.02%	9.08%	0.39%	0.26%	0.00%				
1,893	3,176	545	1,232	52	36	0	13,569			
8,760	16,248	1,585	5,690	150	100	0	61,251	(7)	(1,704)	12,265
14.30%	26.53%	2.59%	9.29%	0.24%	0.16%	0.00%				
1,698	3,149	307	1,103	29	19	0	11,872			
26,335	50,996	9,155	20,058	1,111	8,207	(704)	204,291	7,581	(3,652)	35,786
12.89%	24.96%	4.48%	9.82%	0.54%	4.02%	-0.34%				
1,775	3,438	617	1,352	75	553	(47)	13,772			
10,495	16,671	2,879	4,796	47	13	(170)	61,549	(219)	(880)	3,439
17.05%	27.09%	4.68%	7.79%	0.08%	0.02%	-0.28%				
2,245	3,565	616	1,026	10	3	(36)	13,163			
1,374	1,413	193	861	50	276	(16)	6,769	166	54	484
20.29%	20.87%	2.85%	12.72%	0.74%	4.08%	-0.24%				
2,547	2,619	357	1,597	93	512	(31)	12,551			
709	1,104	292	917	21	0	0	4,723	(32)	(162)	986
15.02%	23.37%	6.19%	19.41%	0.44%	0.00%	0.00%				
2,466	3,837	1,016	3,187	72	0	0	16,421			
23,468	35,344	5,272	8,003	740	649	(0)	133,615	(1,071)	1,668	8,298
17.56%	26.45%	3.95%	5.99%	0.55%	0.49%	0.00%				
1,993	3,002	448	680	63	55	(0)	11,348			
8,113	16,620	1,824	5,587	435	0	(147)	56,869	0	444	9,750
14.27%	29.23%	3.21%	9.83%	0.76%	0.00%	-0.26%				
1,635	3,350	368	1,126	88	0	(30)	11,462			
6,327	10,934	3,090	6,013	0	200	(170)	46,496	(253)	(1,984)	10,623
13.61%	23.52%	6.65%	12.93%	0.00%	0.43%	-0.36%				
1,805	3,119	882	1,715	0	57	(48)	13,264			
9,108	18,449	3,907	7,867	15	1,051	(344)	68,984	0	270	11,839
13.20%	26.74%	5.66%	11.40%	0.02%	1.52%	-0.50%				
1,826	3,698	783	1,577	3	211	(69)	13,827			
1,951	2,906	648	866	0	0	0	12,398	216	(213)	930
15.73%	23.44%	5.23%	6.99%	0.00%	0.00%	0.00%				
3,172	4,726	1,054	1,408	0	0	0	20,163			
889	1,312	443	554	0	37	0	5,964	0	122	1,127
14.91%	22.00%	7.43%	9.29%	0.00%	0.62%	0.00%				
1,567	2,313	781	976	0	65	0	10,511			
10,741	12,283	3,740	7,279	375	1,204	(86)	59,967	0	(2,016)	9,144
17.91%	20.48%	6.24%	12.14%	0.63%	2.01%	-0.14%				
2,331	2,666	812	1,580	81	261	(19)	13,014			
9,951	15,700	3,863	4,910	198	994	(147)	67,089	(5,428)	(2,079)	12,911
14.83%	23.40%	5.76%	7.32%	0.30%	1.48%	-0.22%				
1,520	2,398	590	750	30	152	(22)	10,245			

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2018-2019

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2018-19 Estimated P-2 ADA	Adjusted Net Beginning Balance	REVENUES					
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	Certificated Salaries
Solana Beach Elementary	2,840	\$ 14,687	\$ 39,917	\$ 739	\$ 4,111	\$ 1,427	\$ 46,194	\$ 21,981
Percent of total			86.41%	1.60%	8.90%	3.09%		45.25%
Per ADA			\$ 14,055	\$ 260	\$ 1,447	\$ 502	\$ 16,265	\$ 7,739
South Bay Union Elementary	5,063	7,659	54,789	3,970	5,812	13,542	78,113	32,367
Percent of total			70.14%	5.08%	7.44%	17.34%		42.17%
Per ADA			10,822	784	1,148	2,675	15,430	6,393
Spencer Valley Elementary	41	7,182	1,697	406	176	1,486	3,765	401
Percent of total			45.07%	10.79%	4.67%	39.46%		13.19%
Per ADA			41,415	9,917	4,294	36,257	91,884	9,786
Vallecitos Elementary	202	1,014	2,169	145	214	284	2,811	1,122
Percent of total			77.15%	5.15%	7.61%	10.09%		41.24%
Per ADA			10,753	717	1,060	1,407	13,937	5,562
Total Elementary	116,359	\$ 240,166	\$ 1,156,211	\$ 77,635	\$ 120,103	\$ 121,710	\$ 1,475,659	\$ 657,725
Percent of total			78.35%	5.26%	8.14%	8.25%		44.20%
Per ADA			\$ 9,937	\$ 667	\$ 1,032	\$ 1,046	\$ 12,682	\$ 5,653
HIGH SCHOOL DISTRICTS								
Escondido Union High	7,016	12,751	79,364	4,951	5,702	5,647	95,665	40,444
Percent of total			82.96%	5.17%	5.96%	5.90%		40.65%
Per ADA			11,312	706	813	805	13,635	5,764
Fallbrook Union High	1,962	4,207	22,456	2,785	2,021	1,958	29,221	11,003
Percent of total			76.85%	9.53%	6.92%	6.70%		37.98%
Per ADA			11,446	1,419	1,030	998	14,893	5,608
Grossmont Union High	16,462	20,133	166,268	12,065	18,585	22,900	219,818	90,717
Percent of total			75.64%	5.49%	8.45%	10.42%		40.77%
Per ADA			10,100	733	1,129	1,391	13,353	5,511
Julian Union High	115	658	2,021	96	336	210	2,662	833
Percent of total			75.91%	3.60%	12.61%	7.89%		31.91%
Per ADA			17,574	833	2,919	1,826	23,152	7,246
San Dieguito Union High	12,630	14,351	115,676	3,797	15,185	6,264	140,922	70,838
Percent of total			82.09%	2.69%	10.78%	4.44%		48.84%
Per ADA			9,159	301	1,202	496	11,158	5,609
Sweetwater Union High	37,431	15,333	386,177	18,803	44,959	25,990	475,929	220,356
Percent of total			81.14%	3.95%	9.45%	5.46%		46.68%
Per ADA			10,317	502	1,201	694	12,715	5,887
Total High School	68,600	\$ 54,681	\$ 771,963	\$ 42,496	\$ 86,789	\$ 62,969	\$ 964,217	\$ 434,192
Percent of total			80.06%	4.41%	9.00%	6.53%		44.73%
Per ADA			\$ 11,253	\$ 619	\$ 1,265	\$ 918	\$ 14,056	\$ 6,329

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2018-2019

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other	Increase	Net Ending
Classified	Employee	Books and	Services,	Capital	Other	Direct	Total	Financing	(Decrease) In	Balance
Salaries	Benefits	Supplies	Other	Outlay	Outgo	Support/ Indirect Costs	Expenditures	Sources & Uses	Fund Balance	
Expenses			Operating							
\$ 7,310	\$ 12,753	\$ 1,103	\$ 5,212	\$ 215	\$ -	\$ -	\$ 48,574	\$ (360)	\$ (2,740)	\$ 11,947
15.05%	26.26%	2.27%	10.73%	0.44%	0.00%	0.00%				
\$ 2,574	\$ 4,490	\$ 388	\$ 1,835	\$ 76	\$ -	\$ -	\$ 17,103			
11.257	20,311	3,027	9,450	405	178	(242)	76,753	409	1,768	9,427
14.67%	26.46%	3.94%	12.31%	0.53%	0.23%	-0.31%				
2,224	4,012	598	1,867	80	35	(48)	15,161			
207	213	113	2,041	15	50	0	3,040	(4,340)	(3,615)	3,567
6.82%	7.02%	3.71%	67.12%	0.49%	1.64%	0.00%				
5,058	5,210	2,755	49,794	366	1,220	0	74,188			
373	508	112	546	59	0	0	2,720	(75)	16	1,030
13.73%	18.68%	4.11%	20.08%	2.17%	0.00%	0.00%				
1,851	2,520	554	2,708	293	0	0	13,487			
\$ 230,698	\$ 371,476	\$ 60,886	\$ 146,352	\$ 8,329	\$ 15,887	\$ (3,322)	\$ 1,488,031	\$ (5,287)	\$ (17,659)	\$ 222,507
15.50%	24.96%	4.09%	9.84%	0.56%	1.07%	-0.22%				
\$ 1,983	\$ 3,193	\$ 523	\$ 1,258	\$ 72	\$ 137	\$ (29)	\$ 12,788			
HIGH SCHOOL DISTRICTS										
16,412	27,203	4,195	10,840	683	30	(307)	99,500	1,940	(1,895)	10,856
16.49%	27.34%	4.22%	10.89%	0.69%	0.03%	-0.31%				
2,339	3,877	598	1,545	97	4	(44)	14,182			
5,301	6,672	1,301	4,677	19	25	(30)	28,968	0	253	4,461
18.30%	23.03%	4.49%	16.14%	0.07%	0.08%	-0.10%				
2,702	3,401	663	2,384	10	13	(15)	14,764			
40,878	57,448	6,798	26,469	293	1,157	(1,224)	222,536	25	(2,693)	17,440
18.37%	25.82%	3.05%	11.89%	0.13%	0.52%	-0.55%				
2,483	3,490	413	1,608	18	70	(74)	13,518			
438	588	222	531	0	0	0	2,611	0	51	709
16.76%	22.51%	8.50%	20.33%	0.00%	0.00%	0.00%				
3,805	5,112	1,930	4,616	0	0	0	22,708			
20,650	32,655	4,234	14,410	65	2,348	(155)	145,045	410	(3,713)	10,637
14.24%	22.51%	2.92%	9.93%	0.04%	1.62%	-0.11%				
1,635	2,586	335	1,141	5	186	(12)	11,484			
76,288	121,441	15,710	32,568	0	6,927	(1,262)	472,029	(2,161)	1,739	17,071
16.16%	25.73%	3.33%	6.90%	0.00%	1.47%	-0.27%				
2,038	3,244	420	870	0	185	(34)	12,611			
\$ 159,966	\$ 246,007	\$ 32,460	\$ 89,495	\$ 1,060	\$ 10,487	\$ (2,978)	\$ 970,689	\$ 213	\$ (6,259)	\$ 48,422
16.48%	25.34%	3.34%	9.22%	0.11%	1.08%	-0.31%				
\$ 2,332	\$ 3,586	\$ 473	\$ 1,305	\$ 15	\$ 153	\$ (43)	\$ 14,150			

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2018-2019

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2018-19 Estimated P-2 ADA	Adjusted Net Beginning Balance	REVENUES					
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	Certificated Salaries
UNIFIED SCHOOL DISTRICTS								
Bonsall Unified	2,438	\$ 799	\$ 21,616	\$ 1,678	\$ 2,014	\$ 1,406	\$ 26,713	\$ 11,468
Percent of total			80.92%	6.28%	7.54%	5.26%		43.87%
Per ADA			\$ 8,865	\$ 688	\$ 826	\$ 577	\$ 10,955	\$ 4,703
Borrego Springs Unified	380	971	4,838	286	405	983	6,511	1,896
Percent of total			74.30%	4.39%	6.21%	15.09%		28.74%
Per ADA			12,738	753	1,065	2,587	17,144	4,993
Carlsbad Unified	10,901	19,855	96,608	3,547	11,508	6,091	117,754	52,354
Percent of total			82.04%	3.01%	9.77%	5.17%		43.74%
Per ADA			8,862	325	1,056	559	10,802	4,803
Coronado Unified	2,792	3,415	24,761	2,842	2,677	3,915	34,196	14,682
Percent of total			72.41%	8.31%	7.83%	11.45%		39.98%
Per ADA			8,869	1,018	959	1,402	12,247	5,259
Mountain Empire Unified	1,554	745	16,699	2,212	1,558	2,420	22,889	8,026
Percent of total			72.96%	9.66%	6.81%	10.57%		35.25%
Per ADA			10,748	1,424	1,003	1,557	14,732	5,166
Oceanside Unified	16,651	20,057	168,079	16,532	20,629	11,165	216,405	89,626
Percent of total			77.67%	7.64%	9.53%	5.16%		41.08%
Per ADA			10,094	993	1,239	671	12,997	5,383
Poway Unified	35,676	50,957	313,425	9,645	55,155	12,878	391,104	168,481
Percent of total			80.14%	2.47%	14.10%	3.29%		42.90%
Per ADA			8,785	270	1,546	361	10,963	4,723
Ramona Unified	5,191	8,160	48,638	2,140	4,954	4,083	59,816	24,253
Percent of total			81.31%	3.58%	8.28%	6.83%		40.39%
Per ADA			9,370	412	954	787	11,524	4,672
San Diego Unified	98,170	62,893	1,023,138	88,675	193,093	26,205	1,331,112	570,855
Percent of total			76.86%	6.66%	14.51%	1.97%		42.88%
Per ADA			10,422	903	1,967	267	13,559	5,815
San Marcos Unified	20,271	27,238	183,476	7,974	17,815	11,254	220,518	101,378
Percent of total			83.20%	3.62%	8.08%	5.10%		44.61%
Per ADA			9,051	393	879	555	10,879	5,001
Valley Center-Pauma Unified	3,728	5,595	36,329	3,702	4,037	2,551	46,619	20,051
Percent of total			77.93%	7.94%	8.66%	5.47%		42.47%
Per ADA			9,746	993	1,083	684	12,507	5,379
Vista Unified	20,345	20,700	203,048	12,196	22,287	21,720	259,250	117,956
Percent of total			78.32%	4.70%	8.60%	8.38%		44.25%
Per ADA			9,980	599	1,095	1,068	12,743	5,798
Warner Unified	158	2,505	2,323	369	218	741	3,651	1,121
Percent of total			63.62%	10.12%	5.97%	20.29%		27.85%
Per ADA			14,690	2,336	1,380	4,685	23,091	7,087
Total Unified	218,254	\$ 223,888	\$ 2,142,978	\$ 151,799	\$ 336,349	\$ 105,412	\$ 2,736,538	\$ 1,182,146
Percent of total			78.31%	5.55%	12.29%	3.85%		42.84%
Per ADA			\$ 9,819	\$ 696	\$ 1,541	\$ 483	\$ 12,538	\$ 5,416
Total K-12	403,213	\$ 518,735	\$ 4,071,152	\$ 271,930	\$ 543,241	\$ 290,091	\$ 5,176,414	\$ 2,274,063
Percent of total			78.65%	5.25%	10.49%	5.60%		43.58%
Per ADA			\$ 10,097	\$ 674	\$ 1,347	\$ 719	\$ 12,838	\$ 5,640

TABLE X (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2018-2019

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 3,511	\$ 6,613	\$ 508	\$ 3,162	\$ -	\$ 877	\$ -	\$ 26,139	\$ (185)	\$ 390	\$ 1,188
13.43%	25.30%	1.94%	12.10%	0.00%	3.36%	0.00%				
\$ 1,440	\$ 2,712	\$ 208	\$ 1,297	\$ -	\$ 360	\$ -	\$ 10,720			
1,326	1,664	384	1,031	295	0	0	6,597	(204)	(291)	680
20.10%	25.22%	5.82%	15.63%	4.47%	0.00%	0.00%				
3,492	4,382	1,012	2,716	777	0	0	17,371			
15,321	32,162	4,174	14,408	50	1,225	0	119,694	(100)	(2,040)	17,815
12.80%	26.87%	3.49%	12.04%	0.04%	1.02%	0.00%				
1,405	2,950	383	1,322	5	112	0	10,980			
5,565	9,409	1,271	5,817	0	0	(21)	36,723	2,528	1	3,416
15.15%	25.62%	3.46%	15.84%	0.00%	0.00%	-0.06%				
1,993	3,370	455	2,083	0	0	(8)	13,153			
4,487	5,607	1,112	3,289	109	140	(1)	22,770	(177)	(58)	687
19.71%	24.62%	4.89%	14.45%	0.48%	0.61%	-0.01%				
2,888	3,609	716	2,117	70	90	(1)	14,656			
33,475	66,331	5,482	20,951	1,117	1,557	(362)	218,177	0	(1,772)	18,284
15.34%	30.40%	2.51%	9.60%	0.51%	0.71%	-0.17%				
2,010	3,984	329	1,258	67	94	(22)	13,103			
61,808	109,696	12,842	35,199	1,147	3,937	(403)	392,706	2,656	1,054	52,011
15.74%	27.93%	3.27%	8.96%	0.29%	1.00%	-0.10%				
1,732	3,075	360	987	32	110	(11)	11,008			
10,427	14,893	2,170	6,212	947	1,213	(72)	60,042	(250)	(476)	7,684
17.37%	24.81%	3.61%	10.35%	1.58%	2.02%	-0.12%				
2,009	2,869	418	1,197	182	234	(14)	11,567			
202,087	428,623	44,707	84,379	482	1,336	(1,144)	1,331,325	3,309	3,096	65,989
15.18%	32.20%	3.36%	6.34%	0.04%	0.10%	-0.09%				
2,059	4,366	455	860	5	14	(12)	13,561			
31,736	63,077	8,072	20,785	335	2,199	(320)	227,261	(10)	(6,753)	20,485
13.96%	27.76%	3.55%	9.15%	0.15%	0.97%	-0.14%				
1,566	3,112	398	1,025	17	108	(16)	11,211			
7,416	10,590	1,634	6,108	1,258	151	0	47,208	274	(315)	5,280
15.71%	22.43%	3.46%	12.94%	2.66%	0.32%	0.00%				
1,989	2,841	438	1,639	337	41	0	12,665			
43,596	71,204	9,474	20,048	2,035	3,053	(811)	266,556	200	(7,106)	13,594
16.36%	26.71%	3.55%	7.52%	0.76%	1.15%	-0.30%				
2,143	3,500	466	985	100	150	(40)	13,102			
686	868	284	1,034	0	30	0	4,024	(70)	(442)	2,062
17.06%	21.58%	7.06%	25.70%	0.00%	0.75%	0.00%				
4,341	5,490	1,798	6,539	0	190	0	25,445			
\$ 421,442	\$ 820,738	\$ 92,115	\$ 222,423	\$ 7,776	\$ 15,718	\$ (3,136)	\$ 2,759,222	\$ 12,674	\$ (10,010)	\$ 213,878
15.27%	29.75%	3.34%	8.06%	0.28%	0.57%	-0.11%				
\$ 1,931	\$ 3,760	\$ 422	\$ 1,019	\$ 36	\$ 72	\$ (14)	\$ 12,642			
\$ 812,107	\$ 1,438,221	\$ 185,462	\$ 458,269	\$ 17,165	\$ 42,092	\$ (9,436)	\$ 5,217,942	\$ 7,601	\$ (33,928)	\$ 484,807
15.56%	27.56%	3.55%	8.78%	0.33%	0.81%	-0.18%				
\$ 2,014	\$ 3,567	\$ 460	\$ 1,137	\$ 43	\$ 104	\$ (23)	\$ 12,941			

Sources: 2018-2019 Adopted Budget Reports, SACS Report (Form 01)

2018-2019 Estimated P-2 ADA, SACS Report (Form A)

TABLE XI

GENERAL LONG-TERM DEBT

2017-2018

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Bonds Payable ¹	Building Loan	Other Post-Employment Benefits	Compensated Absences	Certificates of Participation
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	\$ 14,637,245	\$ -	\$ 1,864,680	\$ 135,477	\$ 2,881,492
Cajon Valley Union Elementary	190,756,012	0	20,141,293	1,329,625	3,011,000
Cardiff Elementary	23,760,316	0	1,258,722	34,546	0
Chula Vista Elementary	125,870,000	0	26,673,519	1,355,976	149,905,000
Dehesa Elementary	4,590,844	0	302,556	34,979	0
Del Mar Union Elementary	14,382,500	0	11,137,182	334,882	0
Encinitas Union Elementary	70,698,656	0	0	323,758	0
Escondido Union Elementary	143,122,627	0	34,375,657	976,830	16,525,000
Fallbrook Union Elementary	27,024,625	0	1,813,833	269,927	0
Jamul-Dulzura Union Elementary	15,299,853	0	0	61,384	0
Julian Union Elementary	0	0	912,234	100,307	0
La Mesa-Spring Valley Elementary	35,600,560	0	13,053,842	1,039,728	12,185,322
Lakeside Union Elementary	48,236,654	0	13,967,389	346,526	0
Lemon Grove Elementary	43,608,793	0	2,436,002	222,627	0
National Elementary	25,755,000	0	15,011,197	1,039,412	0
Rancho Santa Fe Elementary	38,884,978	0	1,686,439	70,190	0
San Pasqual Union Elementary	768,926	0	0	16,551	0
San Ysidro Elementary	166,904,727	0	3,759,687	435,121	39,114,245
Santee Elementary	72,579,095	0	3,177,042	295,037	26,223,340
Solana Beach Elementary	53,971,155	0	3,937,559	397,446	0
South Bay Union Elementary	54,696,130	0	19,682,911	375,136	0
Spencer Valley Elementary	0	0	58,235	32,186	0
Vallecitos Elementary	0	0	0	0	0
TOTAL ELEMENTARY	\$ 1,171,148,696	\$ -	\$ 175,249,979	\$ 9,227,653	\$ 249,845,399
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ 148,512,578	\$ -	\$ -	\$ 877,821	\$ 55,856,536
Fallbrook Union High	15,399,070	0	4,356,304	162,866	0
Grossmont Union High	658,770,486	0	58,126,265	2,408,830	0
Julian Union High	3,732,252	0	253,294	2,593	0
San Dieguito Union High	353,005,066	902,695	13,799,266	1,831,445	0
Sweetwater Union High	391,603,649	0	48,375,736	10,232,429	2,478,875
TOTAL HIGH SCHOOL	\$ 1,571,023,101	\$ 902,695	\$ 124,910,865	\$ 15,515,984	\$ 58,335,411
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 18,215,546	\$ -	\$ 5,649,121	\$ 116,823	\$ 7,533,077
Borrego Springs Unified	0	0	843,162	17,871	0
Carlsbad Unified	231,266,631	0	18,238,459	327,193	45,826,003
Coronado Unified	7,940,973	0	1,304,016	111,157	7,047,923
Mountain Empire Unified	1,579,369	0	4,037,566	79,904	0
Oceanside Unified	278,785,191	0	16,704,952	1,117,900	0
Poway Unified	495,815,778	0	77,132,283	4,896,065	0
Ramona Unified	1,058,130	0	0	876,010	24,215,028
San Diego Unified	4,011,220,332	0	127,328,463	29,644,037	0
San Marcos Unified	331,540,159	0	20,425,225	1,347,204	0
Valley Center-Pauma Unified	0	0	7,003,622	127,973	0
Vista Unified	98,359,841	11,932,393	36,217,799	1,891,041	2,310,000
Warner Unified	0	0	107,264	7,076	0
TOTAL UNIFIED	\$ 5,475,781,950	\$ 11,932,393	\$ 314,991,932	\$ 40,560,254	\$ 86,932,031
TOTAL K-12	\$ 8,217,953,747	\$ 12,835,088	\$ 615,152,777	\$ 65,303,891	\$ 395,112,841

Source: 2017-2018 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

1 Includes General Obligation Bonds.

2 Present Value of net minimum lease payments as of June 30, 2018

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

TABLE XI (Continued)
GENERAL LONG-TERM DEBT
2017-2018

	(6)	(7)	(8)	(9)	(10)
DISTRICTS	Capital Leases ²	Lease Revenue Bonds Payable	Net Pension Liability	Other Long-Term Debt ³	Total General Long-Term Debt
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	\$ 340,577	\$ -	\$ 16,010,290	\$ -	\$ 35,869,762
Cajon Valley Union Elementary	20,706,611	0	157,711,686	13,964,587	407,620,814
Cardiff Elementary	0	0	9,049,260	0	34,102,844
Chula Vista Elementary	358,385	0	334,871,034	17,603,791	656,637,705
Dehesa Elementary	0	0	2,299,614	425,295	7,653,289
Del Mar Union Elementary	131,556	3,402,686	65,738,333	0	95,127,140
Encinitas Union Elementary	0	0	0	0	71,022,414
Escondido Union Elementary	4,987,577	0	173,066,269	15,942,470	388,996,429
Fallbrook Union Elementary	0	0	60,434,624	0	89,543,009
Jamul-Dulzura Union Elementary	0	0	7,482,624	0	22,843,861
Julian Union Elementary	0	0	0	0	1,012,541
La Mesa-Spring Valley Elementary	1,208,244	0	120,887,136	0	183,974,832
Lakeside Union Elementary	27,979	0	57,363,142	516,469	120,458,159
Lemon Grove Elementary	0	0	34,058,805	0	80,326,227
National Elementary	2,034,718	0	69,573,148	1,295,876	114,709,351
Rancho Santa Fe Elementary	0	0	12,887,769	0	53,529,376
San Pasqual Union Elementary	0	0	0	0	785,477
San Ysidro Elementary	1,835,700	0	46,829,594	1,014,520	259,893,594
Santee Elementary	530,239	0	0	5,000,000	107,804,753
Solana Beach Elementary	0	0	41,312,870	0	99,619,030
South Bay Union Elementary	746,295	0	90,708,342	0	166,208,814
Spencer Valley Elementary	0	0	726,228	0	816,649
Vallecitos Elementary	0	0	2,628,962	0	2,628,962
TOTAL ELEMENTARY	\$ 32,907,881	\$ 3,402,686	\$ 1,303,639,730	\$ 55,763,008	\$ 3,001,185,032
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ -	\$ -	\$ 79,154,208	\$ -	\$ 284,401,143
Fallbrook Union High	0	0	0	0	19,918,240
Grossmont Union High	2,177,887	0	238,791,823	0	960,275,291
Julian Union High	0	0	2,136,263	0	6,124,402
San Dieguito Union High	866,396	12,511,370	127,923,651	93,635,397	604,475,286
Sweetwater Union High	11,218,118	0	17,780,340	152,080,353	633,769,501
TOTAL HIGH SCHOOL	\$ 14,262,401	\$ 12,511,370	\$ 465,786,285	\$ 245,715,750	\$ 2,508,963,863
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ -	\$ -	\$ 21,350,162	\$ 2,350,822	\$ 55,215,550
Borrego Springs Unified	0	0	5,088,016	0	5,949,049
Carlsbad Unified	4,140,000	0	110,135,597	1,535,000	411,468,883
Coronado Unified	0	0	25,603,605	2,932,427	44,940,101
Mountain Empire Unified	0	0	19,260,385	1,157,543	26,114,767
Oceanside Unified	0	0	226,209,508	0	522,817,551
Poway Unified	8,426,353	56,490,000	368,478,302	500,124,578	1,511,363,359
Ramona Unified	37,125	0	56,417,544	0	82,603,837
San Diego Unified	0	0	1,539,630,000	71,583,001	5,779,405,833
San Marcos Unified	2,533,538	119,539,962	216,280,261	88,365,419	780,031,768
Valley Center-Pauma Unified	3,682,701	0	44,344,629	0	55,158,925
Vista Unified	1,153,150	84,000	234,050,386	7,094,787	393,093,397
Warner Unified	0	0	2,933,013	0	3,047,353
TOTAL UNIFIED	\$ 19,972,867	\$ 176,113,962	\$ 2,869,781,408	\$ 675,143,577	\$ 9,671,210,374
TOTAL K-12	\$ 67,143,149	\$ 192,028,018	\$ 4,639,207,423	\$ 976,622,335	\$ 15,181,359,269

TABLE XII
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2017-2018

(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	460351	\$ 2,411	\$ -	\$ 319	\$ 2,092	0.03866	0.03115
	460352	3,342	0	228	3,114	0.02757	0.02592
	Totals	5,753	0	547	5,206		
Cajon Valley Union Elementary	461355	3,590	0	1,135	2,455	0.00735	0.00700
	461356	20,485	0	915	19,570	0.00949	0.01058
	461357	11,617	0	705	10,912	0.00803	0.00867
	461358	12,090	0	495	11,595	0.00481	0.00581
	461359	19,270	0	115	19,155	0.00348	0.00259
	461360	27,885	0	670	27,215	0.01461	0.01546
	461361	605	0	605	0	0.00000	0.00000
	461362	22,590	0	705	21,885	0.00965	0.01026
	461363	20,000	0	500	19,500	0.00858	0.00682
	461364	17,880	0	0	17,880	0.00260	0.00292
	461365	23,600	0	275	23,325	0.00652	0.00790
	461366	0	6,000	0	6,000	0.01249	0.00000
	Totals	179,612	6,000	6,120	179,492		
Cardiff Elementary	461550	2,889	0	0	2,889	0.03028	0.00000
	461551	1,910	0	910	1,000	0.00000	0.03192
	461552	0	14,000	0	14,000	0.00000	0.03192
	Totals	4,799	14,000	910	17,889		
Chula Vista Elementary	461769	10,795	0	850	9,945	0.00317	0.00332
	461770	15,560	0	980	14,580	0.00446	0.00478
	461771	26,650	0	810	25,840	0.01202	0.01283
	461772	26,500	0	2,275	24,225	0.00923	0.00971
	461773	14,000	0	1,260	12,740	0.00272	0.01259
	461774	0	45,000	0	45,000	0.00434	0.00000
	Totals	93,505	45,000	6,175	132,330		
Dehesa Elementary	462050	2,420	0	0	2,420	0.03544	0.03208
	462051	2,171	0	0	2,171	0.03007	0.02451
	Totals	4,591	0	0	4,591		
Encinitas Union Elementary	462652	7,029	0	1,264	5,765	0.01943	0.01958
	462653	12,999	0	0	12,999	0.00000	0.00000
	462654	9,998	0	0	9,998	0.00000	0.00000
	462655	13,999	0	0	13,999	0.00000	0.00000
	462656	0	7,200	0	7,200	0.00000	0.00000
	Totals	44,025	7,200	1,264	49,961		
Escondido Union Elementary	462759	1,275	0	0	1,275	0.00000	0.00000
	462760	34,855	0	32,735	2,120	0.00000	0.01523
	462761	62,000	0	2,595	59,405	0.02483	0.02629
	462762	0	28,215	0	28,215	0.01601	0.00000
	Totals	98,130	28,215	35,330	91,015		
Fallbrook Union Elementary	463050	600	0	0	600	0.00000	0.00000
	463051	1,519	0	0	1,519	0.02483	0.00000
	463052	663	0	0	663	0.01601	0.00000
	463054	1,312	0	55	1,312	0.00000	0.00033
	463055	10,330	0	1,205	9,125	0.00000	0.02437
	463056	8,555	0	140	8,415	0.00000	0.00772
	Totals	22,979	0	1,400	21,634		
Jamul-Dulzura Union Elementary	464153	60	0	60	0	0.00000	0.00000
	464154	602	0	123	479	0.03902	0.03720
	464155	1,298	0	44	1,254	0.01294	0.00937
	464156	2,001	0	0	2,001	0.00065	0.02043
	464157	2,645	0	0	2,645	0.00746	0.00793
	Totals	6,606	0	227	6,379		
La Mesa-Spring Valley Elementary	464950	735	0	0	735	0.00000	0.00000
	464951	12,430	0	0	12,430	0.00000	0.00000
	464952	5,290	0	865	4,425	0.00674	0.00748
	464953	11,530	0	2,005	9,525	0.01573	0.01541
	Totals	29,985	0	2,870	27,115		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2017-2018

(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	21,033	0	17,695	3,338	0.01057	0.03383
	464851	10,690	0	0	10,690	0.00000	0.00000
	464852	2,900	0	885	2,015	0.02644	0.02736
	464853	6,185	0	65	6,120	0.00830	0.00855
	464854	0	17,815	0	17,815	0.01943	0.00000
	Totals	40,808	17,815	18,645	39,978		
Lemon Grove Elementary	465150	1,859	0	278	1,581	0.02029	0.02118
	465151	1,307	0	101	1,206	0.00965	0.00932
	465152	1,819	0	55	1,764	0.00749	0.00516
	465153	4,525	0	35	4,490	0.00763	0.01108
	465154	7,999	0	0	7,999	0.00000	0.00000
	465155	4,460	0	170	4,290	0.01547	0.01294
	465156	5,000	0	50	4,950	0.00569	0.01200
	465157	1,000	0	315	685	0.01205	0.01304
	465158	0	1,000	0	1,000	0.00639	0.00000
	465159	0	3,000	0	3,000	0.00000	0.00000
	Totals	27,969	4,000	1,004	30,965		
National	466050	18,000	0	50	17,950	0.02629	0.02867
	466051	0	8,100	0	8,100	0.00000	0.00000
	Totals	18,000	8,100	50	26,050		
Rancho Santa Fe Elementary	467653	101	0	0	101	0.00000	0.00000
	467655	1,018	0	4	1,014	0.00035	0.00012
	467656	1,477	0	351	1,126	0.01374	0.00864
	467657	33,205	0	320	32,885	0.02544	0.02656
	Totals	35,801	0	675	35,126		
San Pasqual Union Elementary	Totals	344	0	52	292	0.01998	0.02080
San Ysidro Elementary	468854	16,384	0	0	16,384	0.03293	0.03423
	468855	15,963	0	845	15,118	0.00000	0.01895
	468856	581	0	0	581	0.00000	0.00000
	468857	28,991	0	0	28,991	0.00000	0.00000
	468858	24,595	0	3,160	21,435	0.04034	0.03430
	468859	45,358	0	0	45,358	0.02939	0.00945
	Totals	131,872	0	4,005	127,867		
Santee Elementary	468750	580	0	255	325	0.00000	0.00347
	468751	11,539	0	76	11,463	0.00142	0.01155
	468753	3,710	0	0	3,710	0.00000	0.00000
	468754	2,601	0	116	2,485	0.00256	0.00293
	468755	1,552	0	0	1,552	0.00000	0.00000
	468756	26,715	0	415	26,300	0.02390	0.02001
	468757	9,025	0	0	9,025	0.00009	0.00168
	Totals	131,872	0	4,005	127,867		
South Bay Union Elementary	469052	2,093	0	311	1,782	0.01873	0.01817
	469053	1,325	0	225	1,100	0.00498	0.00000
	469054	15,845	0	440	15,405	0.02334	0.02420
	469055	0	15,205	0	15,205	0.01244	0.01456
	469056	0	6,000	0	6,000	0.00000	0.00000
	469057	0	8,995	0	8,995	0.00351	0.00010
	Totals	19,263	30,200	976	48,487		
TOTAL ELEMENTARY		\$ 819,764	\$ 160,530	\$ 81,112	\$ 899,237		
HIGH SCHOOL DISTRICTS							
Escondido Union High	472756	\$ 11,379	\$ -	\$ 2,329	\$ 9,050	0.03183	0.03083
	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	92,592	0	2,329	90,263		
Fallbrook Union High	Totals	4,347	0	1,103	3,244	0.02754	0.02670
Grossmont Union High	473150	14,521	0	0	14,521	0.00000	0.00000
	473151	46,284	0	4,830	41,454	0.00000	0.00000
	473152	35,295	0	1,570	33,725	0.00461	0.00379
	473153	1,530	0	195	1,335	0.00100	0.00000
	473154	80,000	0	80,000	0	0.00000	0.00848
	473155	15,000	0	0	15,000	0.00154	0.00163
	473156	24,990	0	0	24,990	0.00423	0.00451
	473157	10,260	0	0	10,260	0.00771	0.00096
	473158	5,380	0	2,575	2,805	0.00000	0.00565
	473159	53,625	0	0	53,625	0.01475	0.01760
	473160	38,650	0	445	38,205	0.00373	0.00396
	473161	68,746	0	798	67,948	0.00057	0.00015
	473162	50,770	0	1,150	49,620	0.00410	0.00494
	473163	51,490	0	700	50,790	0.00453	0.00550
	473164	0	90,435	1,130	89,305	0.00602	0.00000
	473165	0	18,310	0	18,310	0.00272	0.00000
	473166	0	43,000	0	43,000	0.01062	0.00000
	Totals	496,541	151,745	93,393	554,893		
Julian Union High	474050	402	0	84	318	0.03212	0.03129
	474051	2,099	0	0	2,099	0.00000	0.00000
	Totals	2,501	0	84	2,417		
San Dieguito Union High	475554	144,220	0	0	144,220	0.01067	0.00942
	475555	7,010	0	7,010	0	0.00000	0.00000
	475556	110,030	0	0	110,030	0.00948	0.01009
	475557	0	795	0	795	0.00000	0.00140
	475558	0	61,205	0	61,205	0.00214	0.00000
	Totals	261,260	62,000	7,010	316,250		
Sweetwater Union High	475950	17,860	0	1,540	16,320	0.00388	0.00409
	475952	30,556	0	2,892	27,664	0.01207	0.01185
	475953	3,535	0	1,180	2,355	0.00197	0.00000
	475954	81,150	0	1,260	79,890	0.01039	0.01106
	475955	168,710	0	0	168,710	0.01661	0.01786
	475956	97,000	0	0	97,000	0.00664	0.00676
	Totals	398,811	0	6,872	391,939		
TOTAL HIGH SCHOOL		\$ 1,256,052	\$ 213,745	\$ 110,791	\$ 1,359,006		

TABLE XVIII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2017-2018
(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	480952	\$ 500	\$ -	\$ -	\$ 500	0.00000	0.00000
	480953	2,616	0	119	2,497	0.00784	0.00814
	480954	4,553	0	50	4,503	0.00394	0.00401
	480955	6,820	0	285	6,535	0.01345	0.01281
	Totals	14,489	0	454	14,035		
Carlsbad Unified	481252	6,768	0	1,070	5,698	0.01130	0.01118
	481253	2,305	0	1,125	1,180	0.00000	0.00296
	481254	38,975	0	3,447	35,528	0.02306	0.01600
	481255	47,553	0	435	47,118	0.00346	0.00255
	481256	25,000	0	0	25,000	0.00774	0.00808
	481257	16,095	0	75	16,020	0.00869	0.00290
	481258	38,305	0	300	38,005	0.00687	0.00916
	Totals	175,001	0	6,452	168,549		
Coronado Unified	Totals	9,855	0	645	9,210	0.00977	0.01053
Mt. Empire Unified	Totals	1,880	0	170	1,710	0.01887	0.01903
Oceanside Unified	481856	49,631	0	415	49,216	0.04415	0.00254
	481857	10,025	0	1,370	8,655	0.00513	0.00860
	481858	11,060	0	0	11,060	0.00479	0.00238
	481859	23,051	0	0	23,051	0.00000	0.00000
	481860	11,505	0	0	11,505	0.00000	0.00000
	481861	23,180	0	685	22,495	0.01300	0.01505
	481862	32,385	0	0	32,385	0.01308	0.01078
	481863	42,790	0	1,335	41,455	0.01013	0.01268
	481864	35,000	0	0	35,000	0.00572	0.02678
	Totals	238,627	0	3,805	234,822		
Poway Unified	482056	5,486	0	2,405	3,081	0.00000	0.00000
	482057	2,053	0	2,053	0	0.00000	0.00000
	482058	73,999	0	0	73,999	0.01715	0.01700
	482059	45,115	0	2,440	42,675	0.01224	0.00903
	482053	105,000	0	0	105,000	0.00000	0.00000
	482060	99,585	0	240	99,345	0.02595	0.02897
	Totals	331,238	0	7,138	324,100		
San Diego Unified	482851	48,340	0	6,786	41,554	0.00889	0.00950
	482852	32,975	0	6,685	26,290	0.00478	0.00461
	482853	123,995	0	0	123,995	0.00322	0.00348
	482854	134,010	0	7,700	126,310	0.00740	0.00735
	482855	117,985	0	0	117,985	0.00321	0.00328
	482862	53,625	0	0	53,625	0.00139	0.00119
	482863	55,055	0	0	55,055	0.00168	0.00096
	482864	53,111	0	1,004	52,107	0.00062	0.00065
	482865	38,840	0	0	38,840	0.00217	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	0.00000
	482868	149,999	0	0	149,999	0.00824	0.00442
	482876	407,000	0	0	407,000	0.04972	0.00906
	482877	11,925	0	11,925	0	0.00000	0.00000
	482878	50,001	0	0	50,001	0.00000	0.00000
	482879	192,130	0	1,830	190,300	0.01724	0.01978
	482880	172,505	0	4,535	167,970	0.00402	0.00315
	482881	31,770	0	910	30,860	0.00065	0.00074
	482882	75,400	0	75,400	0	0.00000	0.00000
	482883	78,955	0	0	78,955	0.00000	0.05094
	482884	370,645	0	0	370,645	0.00809	0.00000
	482885	100,000	0	0	100,000	0.00219	0.00000
	482886	99,999	0	11,048	88,951	0.00000	0.00309
	482887	145,915	0	0	145,915	0.00000	0.00000
	482888	126,135	0	0	126,135	0.00269	0.00377
	482889	5,605	0	5,605	0	0.00000	0.00000
	482890	39,395	0	0	39,395	0.00050	0.00073
	Totals	2,986,297	0	133,428	2,852,869		
San Marcos Unified	482959	3,568	0	749	2,819	0.01277	0.01292
	482960	139,833	0	1,064	138,769	0.03999	0.04654
	482961	64,916	0	31	64,885	0.00154	0.00072
	482962	72,558	0	750	71,808	0.01269	0.01274
	Totals	280,875	0	2,594	278,281		
Valley Center-Pauma Unified	Totals	454	0	302	152	0.00000	0.02685
Vista Unified	483856	3,416	0	0	3,416	0.00000	0.00000
	483857	1,144	0	0	1,144	0.00000	0.00000
	483859	1,860	0	865	995	0.00000	0.00183
	483860	53,735	0	700	53,035	0.01702	0.01799
	483861	42,060	0	4,420	37,640	0.03621	0.03213
	Totals	102,215	0	5,985	96,230		
TOTAL UNIFIED		\$ 4,140,931	\$ -	\$ 160,973	\$ 3,979,958		
TOTAL K-12		\$ 6,216,747	\$ 374,275	\$ 352,876	\$ 6,238,201		

Sources: 2017-2018 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, 2018

TABLE XIII ASSESSED VALUATION 2017-2018

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	SECURED			Total Secured Gross AV (less HOE)	UNSECURED		Total Secured & Unsecured Gross AV
	LOCAL		STATE		LOCAL	STATE	
	HOE ¹	Gross AV	Gross AV		HOE ¹	Gross AV	
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	\$ 26,257	\$ 2,553,883	\$ -	\$ 2,553,883	\$ -	\$ 32,481	\$ 2,586,364
Cajon Valley Union Elementary	152,672	15,877,851	1,300	15,879,151	0	439,746	16,318,897
Cardiff Elementary	17,002	2,943,463	0	2,943,463	0	17,619	2,961,082
Chula Vista Elementary	281,168	30,666,581	85	30,666,666	332	505,558	31,172,224
Dehesa Elementary	3,525	335,146	0	335,146	0	580	335,726
Del Mar Union Elementary	66,790	17,524,762	0	17,524,762	0	199,956	17,724,718
Encinitas Union Elementary	112,593	18,196,441	0	18,196,441	0	178,462	18,374,903
Escondido Union Elementary	161,951	17,477,300	254,125	17,731,426	0	437,179	18,168,605
Fallbrook Union Elementary	50,609	5,273,788	0	5,273,788	0	43,245	5,317,033
Jamul-Dulzura Union Elementary	12,863	1,262,508	8	1,262,516	0	10,737	1,273,253
Julian Union Elementary	5,214	729,740	0	729,740	0	3,311	733,051
La Mesa-Spring Valley Elementary	152,966	13,247,204	0	13,247,204	0	186,619	13,433,823
Lakeside Union Elementary	50,556	3,626,189	0	3,626,189	0	134,134	3,760,324
Lemon Grove Elementary	35,123	2,751,279	186	2,751,465	0	72,344	2,823,808
National Elementary	28,354	3,443,316	4,089	3,447,405	154	201,539	3,648,943
Rancho Santa Fe Elementary	9,038	6,310,859	0	6,310,859	0	20,040	6,330,899
San Pasqual Union Elementary	4,927	628,797	40	628,837	0	5,023	633,860
San Ysidro Elementary	19,293	4,564,383	659,001	5,223,384	0	353,972	5,577,356
Santee Elementary	77,362	6,172,798	0	6,172,798	0	178,712	6,351,510
Solana Beach Elementary	62,885	16,710,736	0	16,710,736	0	127,823	16,838,560
South Bay Union Elementary	51,215	4,360,561	113	4,360,674	0	59,396	4,420,070
Spencer Valley Elementary	763	84,932	0	84,932	0	303	85,235
Vallecitos Elementary	2,891	323,986	0	323,986	0	10,666	334,652
TOTAL ELEMENTARY	\$ 1,386,019	\$ 175,066,502	\$ 918,946	\$ 175,985,447	\$ 486	\$ 3,219,447	\$ 179,204,894
HIGH SCHOOL DISTRICTS							
Escondido Union High	\$ 166,878	\$ 18,106,097	\$ 254,165	\$ 18,360,262	\$ -	\$ 442,202	\$ 18,802,465
Fallbrook Union High	53,500	5,597,774	0	5,597,774	0	53,911	5,651,684
Grossmont Union High	511,326	45,826,858	1,493	45,828,351	0	1,055,354	46,883,704
Julian Union High	5,977	814,671	0	814,671	0	3,614	818,286
San Dieguito Union High	268,308	61,686,261	0	61,686,261	0	543,900	62,230,162
Sweetwater Union High	380,030	43,034,841	663,287	43,698,128	486	1,120,465	44,818,593
TOTAL HIGH SCHOOL	\$ 1,386,019	\$ 175,066,502	\$ 918,946	\$ 175,985,447	\$ 486	\$ 3,219,447	\$ 179,204,894
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	\$ 25,747	\$ 3,523,953	\$ 51,400	\$ 3,575,353	\$ -	\$ 22,857	\$ 3,598,210
Borrego Springs Unified	4,022	563,966	0	563,966	0	9,182	573,148
Carlsbad Unified	103,600	21,179,696	60,600	21,240,296	0	922,273	22,162,570
Coronado Unified	20,091	8,519,806	0	8,519,806	265	134,696	8,654,503
Mountain Empire Unified	13,563	1,090,927	1,241	1,092,168	0	71,834	1,164,002
Oceanside Unified	118,060	15,073,592	0	15,073,592	91	429,294	15,502,887
Poway Unified	299,434	41,181,416	186	41,181,602	0	1,447,769	42,629,371
Ramona Unified	48,707	4,434,243	0	4,434,243	0	55,206	4,489,449
San Diego Unified	1,014,447	170,114,833	14,879	170,129,712	1,459	7,508,963	177,638,674
San Marcos Unified	142,519	18,746,390	0	18,746,390	0	590,522	19,336,912
Valley Center-Pauma Unified	32,329	3,826,215	295	3,826,510	0	30,030	3,856,540
Vista Unified	170,768	16,499,493	13	16,499,506	0	386,307	16,885,813
Warner Unified	3,177	253,787	0	253,787	0	2,126	255,912
TOTAL UNIFIED	\$ 1,970,717	\$ 301,484,365	\$ 77,214	\$ 301,561,579	\$ 1,815	\$ 11,588,203	\$ 313,149,782
TOTAL K-12	\$ 4,742,755	\$ 651,617,368	\$1,915,105	\$ 653,532,473	\$ 2,787	\$ 18,027,096	\$ 671,559,570

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2017-2018.

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

TABLE XIV
ASSESSED VALUATION ADJUSTMENT DUE TO
COMMUNITY REDEVELOPMENT AGENCIES
2017-2018

(in thousands)

	(1)	(2)	(3)
DISTRICTS	Total Secured Adjustment	Total Unsecured Adjustment	Net CRA Adjustment
ELEMENTARY SCHOOL DISTRICTS			
Alpine Union Elementary	\$ -	\$ -	\$ -
Cajon Valley Union Elementary	1,711,734	205,866	1,917,600
Cardiff Elementary	0	0	0
Chula Vista Elementary	1,372,959	120,924	1,493,883
Dehesa Elementary	0	0	0
Del Mar Union Elementary	0	0	0
Encinitas Union Elementary	0	0	0
Escondido Union Elementary	2,886,835	181,634	3,068,469
Fallbrook Union Elementary	0	0	0
Jamul-Dulzura Union Elementary	0	0	0
Julian Union Elementary	0	0	0
La Mesa-Spring Valley Elementary	430,798	19,245	450,043
Lakeside Union Elementary	129,381	71,868	201,249
Lemon Grove Elementary	461,626	47,307	508,933
National Elementary	1,770,489	124,534	1,895,023
Rancho Santa Fe Elementary	0	0	0
San Pasqual Union Elementary	0	0	0
San Ysidro Elementary	572,850	31,466	604,316
Santee Elementary	1,263,226	114,727	1,377,953
Solana Beach Elementary	136,656	(260)	136,396
South Bay Union Elementary	1,233,813	11,519	1,245,332
Spencer Valley Elementary	0	0	0
Vallecitos Elementary	0	0	0
TOTAL ELEMENTARY	\$ 11,970,367	\$ 928,830	\$ 12,899,197
HIGH SCHOOL DISTRICTS			
Escondido Union High	\$ 2,886,835	\$ 181,634	\$ 3,068,469
Fallbrook Union High	0	0	0
Grossmont Union High	3,996,766	459,016	4,455,782
Julian Union High	0	0	0
San Dieguito Union High	136,656	(260)	136,396
Sweetwater Union High	4,950,113	288,445	5,238,558
TOTAL HIGH SCHOOL	\$ 11,970,370	\$ 928,835	\$ 12,899,205
UNIFIED SCHOOL DISTRICTS			
Bonsall Union Elementary	\$ -	\$ -	\$ -
Borrego Springs Unified	0	0	0
Carlsbad Unified	942,469	20,750	963,219
Coronado Unified	2,453,719	30,305	2,484,024
Mountain Empire Unified	0	0	0
Oceanside Unified	1,359,445	10,402	1,369,847
Poway Unified	4,418,236	302,912	4,721,148
Ramona Unified	0	0	0
San Diego Unified	22,693,796	613,608	23,307,404
San Marcos Unified	8,529,543	447,141	8,976,684
Valley Center-Pauma Unified	0	0	0
Vista Unified	1,264,708	88,917	1,353,625
Warner Unified	0	0	0
TOTAL UNIFIED	\$ 41,661,916	\$ 1,514,035	\$ 43,175,951
TOTAL K-12	\$ 65,602,653	\$ 3,371,700	\$ 68,974,353

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2017-2018.

TABLE XV
ASSESSED VALUATION, PERCENTAGE CHANGE
2008-2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
DISTRICTS	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	AVG
ELEMENTARY SCHOOL DISTRICTS											
Alpine Union Elementary	3.83	(3.89)	(2.24)	(0.81)	(2.14)	1.58	5.25	3.80	4.03	4.19	1.36
Bonsall Union Elementary	4.32	(6.83)	1.57	(0.47)	(1.07)	2.13					(0.06)
Cajon Valley Union Elementary	2.05	(5.25)	(1.95)	0.52	0.88	2.63	4.23	5.14	4.97	6.16	1.94
Cardiff Elementary	7.06	1.23	0.15	1.24	5.26	3.80	5.02	7.67	6.40	6.73	4.46
Chula Vista Elementary	1.69	(10.67)	(3.62)	(0.15)	(0.70)	3.32	6.59	5.89	5.34	6.03	1.37
Dehesa Elementary	4.40	(3.83)	(1.61)	(1.83)	(2.01)	(1.95)	(14.68)	5.58	3.03	4.76	(0.81)
Del Mar Union Elementary	8.91	3.11	(0.96)	1.44	(1.40)	5.69	5.26	6.63	7.60	6.98	4.33
Encinitas Union Elementary	4.50	(0.20)	(0.19)	1.91	1.14	3.61	7.12	6.37	5.13	5.68	3.51
Escondido Union Elementary	0.95	(7.11)	(1.89)	0.86	0.26	2.41	5.31	4.84	5.64	7.09	1.83
Fallbrook Union Elementary	2.63	1.10	(2.37)	(0.72)	(10.46)	1.03	5.55	4.76	2.34	5.12	0.90
Jamul-Dulzura Union Elementary	2.63	(4.42)	(2.26)	(0.58)	(0.44)	1.63	2.26	5.76	3.08	4.12	1.18
Julian Union Elementary	7.19	(1.75)	(1.96)	0.23	(0.99)	1.92	2.49	2.91	3.00	3.43	1.65
La Mesa-Spring Valley Elementary	2.63	(5.55)	(1.34)	0.67	0.54	3.21	5.43	6.16	5.99	5.92	2.37
Lakeside Union Elementary	2.96	(4.85)	(1.80)	0.02	(0.64)	3.12	4.92	6.53	5.07	6.13	2.15
Lemon Grove Elementary	1.01	(7.98)	(0.04)	1.57	(1.61)	3.04	4.79	5.61	5.32	7.16	1.89
National Elementary	7.20	(4.10)	(1.46)	0.04	3.95	4.34	2.63	2.42	3.73	9.01	2.77
Rancho Santa Fe Elementary	5.83	0.89	(3.75)	(2.12)	(1.77)	1.35	3.66	4.03	3.05	3.39	1.46
San Pasqual Union Elementary	(1.54)	(4.30)	0.62	2.81	2.10	1.87	3.33	4.48	5.65	5.55	2.06
San Ysidro Elementary	15.34	(0.61)	0.14	(1.72)	(5.73)	(0.13)	3.48	2.91	8.77	8.96	3.14
Santee Elementary	3.90	(3.97)	(0.60)	0.50	0.24	2.80	5.63	4.56	4.30	7.97	2.53
Solana Beach Elementary	7.06	1.11	(1.39)	0.43	0.47	3.02	5.68	4.94	4.22	5.62	3.12
South Bay Union Elementary	1.29	(7.68)	(2.44)	(0.78)	2.56	2.80	3.96	7.70	8.70	5.34	2.15
Spencer Valley Elementary	4.40	(4.34)	0.89	2.74	0.28	0.83	(0.25)	5.48	3.65	3.56	1.72
Vallecitos Elementary	2.05	(3.80)	(2.33)	(1.56)	(0.22)	0.08	4.18	4.16	3.72	5.04	1.13
HIGH SCHOOL DISTRICTS											
Escondido Union High	0.87	(7.02)	(1.80)	0.93	0.32	2.39	5.24	4.82	5.64	7.03	1.84
Fallbrook Union High	3.21	(1.96)	(1.01)	(0.66)	(6.77)	1.41	(34.34)	4.39	2.42	5.11	(2.82)
Grossmont Union High	2.61	(5.18)	(1.50)	0.45	0.18	2.74	4.68	5.42	5.08	6.21	2.07
Julian Union High	6.90	(2.01)	(1.68)	0.48	(0.86)	1.81	2.20	3.17	3.06	3.44	1.65
San Dieguito Union High	6.64	1.25	(1.16)	0.86	0.10	3.76	5.73	5.85	5.40	5.84	3.43
Sweetwater Union High	3.54	(8.67)	(2.84)	(0.41)	(0.70)	2.92	5.61	5.41	5.95	6.56	1.74
UNIFIED SCHOOL DISTRICTS											
Bonsall Unified							6.53	5.93	4.81	4.69	5.49
Borrego Springs Unified	7.68	1.56	(3.12)	(5.32)	(9.48)	(0.60)	22.11	(18.35)	1.99	1.56	(0.20)
Carlsbad Unified	7.85	(0.30)	(1.07)	(0.93)	(0.37)	2.07	7.95	5.23	8.81	5.55	3.48
Coronado Unified	8.60	4.95	0.98	1.40	3.97	2.47	5.60	5.91	5.08	6.31	4.53
Mountain Empire Unified	3.79	(5.77)	(2.21)	(3.15)	(0.76)	0.42	2.78	2.54	2.73	4.30	0.47
Oceanside Unified	2.45	(5.91)	(1.67)	0.63	(0.51)	2.06	5.43	4.63	6.81	7.51	2.14
Poway Unified	4.22	(0.78)	(0.79)	1.52	(0.79)	5.08	7.60	5.69	4.41	5.09	3.13
Ramona Unified	1.45	(6.56)	(1.92)	0.27	(1.25)	1.69	5.82	4.27	4.74	5.67	1.42
San Diego Unified	5.44	(0.83)	(1.94)	0.21	(0.15)	3.97	6.21	6.06	5.76	6.40	3.11
San Marcos Unified	0.84	(5.38)	(1.23)	0.62	(0.35)	3.25	7.63	5.26	5.13	6.01	2.18
Valley Center-Pauma Unified ¹	1.62	(5.09)	(3.35)	(1.57)	(3.18)	(1.22)	2.97	4.51	4.23	4.34	0.33
Vista Unified	1.93	(5.67)	(1.89)	0.47	0.41	2.82	6.04	5.38	5.69	6.23	2.14
Warner Unified	4.52	(2.68)	0.90	(1.14)	(0.02)	(3.09)	0.01	2.10	2.78	3.76	0.71

Source: County of San Diego Auditor and Controller Report PSVV-635A, Combined Valuations 2017-2018

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

TABLE XVI
ASSESSED VALUATION PER UNIT ATTENDANCE
2012-2018

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 1,205,596	\$ 1,281,575	\$ 1,402,794	\$ 1,464,678	\$ 1,486,385	\$ 1,586,551
Bonsall Union Elementary	1,492,869	1,403,288	N/A	N/A	N/A	N/A
Cajon Valley Union Elementary	861,902	871,680	903,764	950,382	980,589	1,027,146
Cardiff Elementary	3,063,182	3,224,860	3,448,826	3,779,459	4,135,173	4,433,886
Chula Vista Elementary	1,054,187	1,063,766	1,139,609	1,211,353	1,296,965	1,379,584
Dehesa Elementary	1,712,811	1,904,899	1,711,860	1,785,722	2,218,838	2,536,460
Del Mar Union Elementary	3,052,626	3,229,114	3,382,205	3,651,999	3,849,274	4,101,207
Encinitas Union Elementary	2,685,387	2,787,447	2,980,354	3,254,881	3,433,071	3,600,395
Escondido Union Elementary	844,775	865,751	934,277	998,955	1,093,368	1,208,859
Fallbrook Union Elementary	839,269	889,455	962,977	1,021,339	1,056,337	1,137,236
Jamul-Dulzura Union Elementary	1,786,521	1,880,047	2,011,231	2,117,651	2,126,965	2,260,948
Julian Union Elementary	1,996,656	2,118,631	2,264,654	2,315,639	2,392,295	2,549,033
La Mesa-Spring Valley Elementary	899,885	924,674	969,472	1,022,981	1,080,768	1,151,315
Lakeside Union Elementary	684,476	648,789	666,105	689,694	730,132	757,731
Lemon Grove Elementary	591,778	598,149	636,476	685,429	729,638	797,582
National Elementary	532,986	554,132	586,244	604,837	647,743	708,826
Rancho Santa Fe Elementary	8,486,994	8,266,437	8,688,618	9,218,856	10,112,695	10,296,153
San Pasqual Union Elementary	965,572	1,004,146	1,019,218	1,050,145	1,121,197	1,117,642
San Ysidro Elementary	900,946	908,936	993,449	977,207	1,116,549	1,237,087
Santee Elementary	799,477	818,827	859,249	873,587	900,776	969,967
Solana Beach Elementary	4,309,742	4,688,558	4,774,723	5,037,961	5,497,790	5,962,240
South Bay Union Elementary	605,635	624,607	657,176	716,540	797,479	856,223
Spencer Valley Elementary	2,393,583	2,621,422	2,526,189	1,951,029	2,679,989	2,364,346
Vallecitos Elementary	1,504,986	1,473,982	1,578,291	1,629,526	1,603,402	1,655,380
AVERAGE ELEMENTARY	\$ 1,802,993	\$ 1,860,549	\$ 1,960,772	\$ 2,043,907	\$ 2,221,192	\$ 2,334,600

TABLE XVI (Continued)
ASSESSED VALUATION PER UNIT ATTENDANCE

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 2,124,403	\$ 2,078,288	\$ 2,174,020	\$ 2,276,360	\$ 2,481,067	\$ 2,668,989
Fallbrook Union High	3,103,580	3,056,931	2,186,930	2,403,794	2,530,628	2,749,288
Grossmont Union High	2,350,784	2,264,587	2,424,564	2,623,951	2,786,349	3,003,402
Julian Union High	4,035,076	5,034,604	4,978,866	5,149,238	5,692,363	6,900,123
San Dieguito Union High	4,141,543	4,141,934	4,348,637	4,568,319	4,739,495	4,967,025
Sweetwater Union High	941,860	936,230	987,169	1,042,576	1,114,698	1,201,273
AVERAGE HIGH SCHOOL	\$ 2,782,874	\$ 2,918,762	\$ 2,850,031	\$ 3,010,706	\$ 3,224,100	\$ 3,581,683
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ -	\$ -	\$ 1,480,641	\$ 1,505,470	\$ 1,526,407	\$ 1,603,395
Borrego Springs Unified	1,332,198	1,384,868	1,706,014	1,386,966	1,476,813	1,505,708
Carlsbad Unified	1,596,830	1,608,475	1,730,597	1,814,695	1,954,636	2,034,310
Coronado Unified	2,225,967	2,289,488	2,423,312	2,534,841	2,772,649	3,045,687
Mountain Empire Unified	683,981	695,119	733,014	740,467	756,577	749,456
Oceanside Unified	651,369	655,612	711,541	751,308	827,297	909,725
Poway Unified	964,060	991,650	1,065,746	1,123,241	1,165,174	1,208,295
Ramona Unified	652,274	671,107	718,441	762,167	804,650	857,906
San Diego Unified	1,278,072	1,321,200	1,431,660	1,545,843	1,653,338	1,785,171
San Marcos Unified	799,765	792,654	837,445	866,819	907,256	961,005
Valley Center-Pauma Unified	850,714	828,054	857,980	908,945	960,959	1,018,949
Vista Unified	624,405	626,115	674,059	718,043	757,855	830,119
Warner Unified	1,316,392	1,151,700	1,126,064	1,259,732	1,684,975	1,660,583
AVERAGE UNIFIED	\$ 998,156	\$ 1,001,234	\$ 1,192,040	\$ 1,224,503	\$ 1,326,814	\$ 1,397,716
AVERAGE K-12	\$ 1,736,788	\$ 1,790,043	\$ 1,858,874	\$ 1,938,711	\$ 2,101,322	\$ 2,222,767

Source: For Col (6): Annual Report of Financial Transactions 2017 Table XIII Assessed Valuation Total Secured & Unsecured Gross AV Col (7) divided by P-2 ADA

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

TABLE XVII CERTIFICATED SALARY PROFILES 2017-2018

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	Average Salary	Lowest Salary	Highest Entry Level Step	Maximum Salary	Salary at Step 10 Bachelor +60 Units	No. of Days Service Required
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 73,324	\$ 42,321	15	\$ 93,787	\$ 65,079	185
Cajon Valley Union Elementary	80,648	45,713	11	106,509	78,241	186
Cardiff Elementary	83,975	51,305	6	106,139	77,531	185
Chula Vista Elementary	78,751	50,150	6	100,783	75,662	185
Dehesa Elementary	n/a	n/a	n/a	n/a	n/a	n/a
Del Mar Union Elementary	88,302	54,333	30	104,185	84,910	185
Encinitas Union Elementary	80,974	45,545	3	111,331	75,064	185
Escondido Union Elementary	76,887	41,321	11	98,658	74,174	187
Fallbrook Union Elementary	78,862	49,133	10	102,373	76,797	183
Jamul-Dulzura Union Elementary	69,955	40,155	12	85,147	59,800	185
Julian Union Elementary	n/a	n/a	n/a	n/a	n/a	n/a
Lakeside Union Elementary	86,058	55,772	25	103,837	71,738	184
La Mesa-Spring Valley Elementary	74,595	48,827	11	108,864	72,652	184
Lemon Grove Elementary	79,752	54,096	12	102,719	74,839	184
National Elementary	76,870	48,104	26	102,647	68,585	185
Rancho Santa Fe Elementary	80,401	51,910	5	106,460	80,945	184
San Pasqual Union Elementary	71,530	48,427	7	96,599	66,718	185
San Ysidro Elementary	82,180	50,877	15	100,619	76,166	186
Santee Elementary	78,937	42,020	10	102,529	73,745	185
Solana Beach Elementary	86,880	51,029	5	110,501	81,810	185
South Bay Union Elementary	85,055	43,372	6	100,072	74,374	185
Spencer Valley Elementary	n/a	n/a	n/a	n/a	n/a	n/a
Vallecitos Elementary	n/a	n/a	n/a	n/a	n/a	n/a
AVERAGE ELEMENTARY	\$ 79,681	\$ 48,127	12	\$ 102,303	\$ 74,149	185
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 78,494	\$ 48,184	11	\$ 103,416	\$ 73,189	186
Fallbrook Union High	78,685	42,178	32	101,607	79,997	183
Grossmont Union High	84,020	47,861	25	100,171	75,215	185
Julian Union High	n/a	n/a	n/a	n/a	n/a	n/a
San Dieguito Union High	103,164	61,756	3	126,426	103,272	186
Sweetwater Union High	87,617	47,365	26	106,297	81,199	187
AVERAGE HIGH SCHOOL	\$ 86,396	\$ 49,469	19	\$ 107,583	\$ 82,574	185
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 69,214	\$ 48,796	30	\$ 95,753	\$ 69,152	183
Borrego Springs Unified	n/a	n/a	n/a	n/a	n/a	n/a
Carlsbad Unified	81,643	47,129	11	107,077	76,820	184
Coronado Unified	73,871	43,260	8	96,902	72,627	185
Mountain Empire Unified	61,683	44,443	20	87,687	56,749	183
Oceanside Unified	81,388	44,351	11	98,969	75,082	185
Poway Unified	79,082	47,046	10	101,917	74,420	188
Ramona Unified	73,089	42,857	30	96,904	73,474	184
San Diego Unified	80,624	46,124	17	95,262	70,086	184
San Marcos Unified	77,016	39,663	11	100,274	79,323	184
Valley Center-Pauma Unified	81,073	43,980	8	98,732	82,682	184
Vista Unified	79,086	42,211	11	101,308	76,825	186
Warner Unified	n/a	n/a	n/a	n/a	n/a	n/a
AVERAGE UNIFIED	\$ 76,161	\$ 44,533	15	\$ 98,253	\$ 73,385	185

Source: Report of 2017-2018 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 2017-2018

REVENUES

(1)	LCFF	\$112,965,055
(2)	FEDERAL REVENUE	\$24,795,650
(3)	OTHER STATE REVENUE	\$60,612,682
(4)	OTHER LOCAL REVENUE	\$49,475,115
(5)	OTHER SOURCES	393,296.94
(6)	TOTAL REVENUES	\$248,241,799

EXPENDITURES

(7)	CERTIFICATED SALARIES	\$45,009,932
(8)	CLASSIFIED SALARIES	\$48,369,302
(9)	EMPLOYEE BENEFITS	\$40,957,268
(10)	BOOKS & SUPPLIES	\$3,029,877
(11)	SERVICES AND OTHER OPERATING EXPENSES	\$76,252,069
(12)	CAPITAL OUTLAY	\$8,193,578
(13)	OTHER OUTGO	\$8,051,664
(14)	OTHER USES	15,144,173.32
(15)	TOTAL EXPENDITURES	\$245,007,865

FUND BALANCE

(16)	BEGINNING BALANCE	\$142,423,916
(17)	NET CHANGE IN FUND BALANCE	\$3,233,935
(18)	FUND BALANCE	\$145,657,851

TOTAL COST BY PROGRAM

(19)	REGULAR EDUCATION K-12	\$82,157
(20)	COMMUNITY SCHOOLS	\$23,794,109
(21)	JUVENILE COURTS	\$15,310,085
(22)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	\$1,114,968
(23)	SPECIAL EDUCATION	\$45,874,566
(24)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	\$11,244,639
(25)	COUNTY SERVICES TO DISTRICTS	\$115,204,535
(26)	VOCATIONAL EDUCATION	\$0
(27)	AUXILIARY PROGRAMS	\$8,963,294
(28)	OTHER OUTGO	\$23,419,510
(29)	TOTAL EXPENDITURES AND OTHER USES	\$245,007,865

Source: 2017-2018 Unaudited Actuals Financial Reports, SACS Report (Form 01 and PCR)

**TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2017-2018**

YEAR	STATUTORY COLA	K-12 FUNDED COLA	K-12 DEFICIT	CONSUMER PRICE INDEX ¹
1997-98	2.73%	2.65%	10.120%	2.04%
1998-99	3.21%	3.95%	8.801%	2.46%
1999-00	2.65%	1.41%	8.801%	3.16%
2000-01	3.95%	3.17%	8.801%	4.32%
2001-02	1.41%	3.87%	6.996%	2.91%
2002-03	3.17%	2.00%	0.000%	2.62%
2003-04	3.87%	-1.20%	0.000%	1.88%
2004-05	2.00%	2.41%	0.000%	3.30%
2005-06	1.86%	4.23%	3.002%	4.22%
2006-07	2.41%	5.92%	2.143%	3.38%
2007-08	4.23%	4.53%	0.892%	3.45%
2008-09	5.92%	-2.63%	0.000%	1.32%
2009-10	4.53%	-12.07%	0.000%	0.70%
2010-11	4.25%	5.17%	7.844%	1.80%
2011-12	-0.39%	-1.06%	18.355%	2.42%
2012-13	2.24%	1.08%	17.963%	2.15%
2013-14	3.24%	N/A	19.754%	1.50%
2014-15	1.56%	N/A	22.272%	1.60%
2015-16	0.85%	N/A	N/A	2.07%
2016-17	1.02%	N/A	N/A	2.26%
2017-18	0.00%	N/A	N/A	3.42%

COMPOUNDED INCREASES FROM
1997-98 TO 2017-18

68.59%

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

¹ For California.

TABLE XX
FINANCIAL ELECTIONS HISTORY
2017-2018
San Diego County School Districts

DISTRICTS	Date	VOTE		Pass or Fail	Bond Issue	Other Purpose
		Yes	No			
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 Rancho Santa Fe Elementary	11/08/05 06/06/06	2,767 1,506	1,451 1,419	P ² F ²	\$17,000,000 \$44,500,000	
2006-07 Carlsbad Unified Palomar Community College San Diego Community College Santee Elementary Sweetwater Union High	11/07/06 11/07/06 11/07/06 11/07/06 11/07/06	16,250 103,380 149,399 9,742 48,916	7,272 75,163 87,606 6,907 23,586	P ² P ² P ² P ² P ²	\$198,000,000 \$694,000,000 \$870,000,000 \$60,000,000 \$644,000,000	
2007-08 Cajon Valley Union Elementary Rancho Santa Fe Elementary Poway Unified Oceanside Unified Escondido Union High Grossmont Union High Lakeside Union Elementary Lemon Grove Elementary San Diego Unified South Bay Union Elementary Southwestern Community College	02/05/08 02/05/08 02/05/08 06/03/08 11/04/08 11/04/08 11/04/08 11/04/08 11/04/08 11/04/08 11/04/08	23,696 2,041 28,323 10,952 30,006 97,337 10,695 8,635 261,672 15,219 95,460	13,250 837 15,995 4,414 20,830 74,474 5,866 3,218 119,136 4,690 38,221	P ² P ² P ² P ² P ² P ² P ² P ² P ² P ² P ²	\$156,500,000 \$34,000,000 \$179,000,000 \$195,000,000 \$98,000,000 \$417,000,000 \$79,550,000 \$28,000,000 \$2,100,000,000 \$59,400,000 \$389,000,000	
2008-09 None						
2009-10 Dehesa Elementary Encinitas Union Elementary Julian Union High San Diego Unified San Marcos Unified South Bay Union Elementary	11/02/10 11/02/10 11/02/10 11/02/10 11/02/10 11/02/10	507 17,989 1,259 133,785 20,082 8,288	361 11,211 827 129,737 11,600 5,591	P ² P ² P ² F ¹ P ² F ¹	\$5,500,000 \$44,200,000 \$2,100,000 \$98/450 per yr. for 5 yrs. \$287,000,000 \$96 per yr. for 4 yrs.	Parcel Tax, Emergency Teacher Retention/Classroom Education Parcel Tax, Academic Programs
2010-11 None						
2011-12 Alpine Union Elementary Mountain Empire Unified	06/05/12 06/05/12	1,933 1,352	2,592 1,137	F ² F ²	\$12,000,000 \$30,800,000	
2012-13 Cajon Valley Union Elementary Chula Vista Elementary Dehesa Elementary Del Mar Union Mountain Empire Unified Ramona Unified San Diego Unified San Dieguito Union High South Bay Union Elementary	11/06/12 11/06/12 11/06/12 11/06/12 11/06/12 11/06/12 11/06/12 11/06/12 11/06/12	29,048 36,265 562 9,699 2,037 7,737 218,242 43,627 14,123	20,834 16,434 443 8,170 2,455 7,551 134,927 34,947 4,477	P ² P ² P ² F ² F ² F ² P ² P ² P ²	\$88,400,000 \$90,000,000 \$3,000,000 \$76,800,000 \$30,800,000 \$66,000,000 \$2,800,000,000 \$449,000,000 \$26,000,000	
2013-14 Cajon Valley Union Elementary Escondido Union Elementary Lakeside Union Elementary Lemon Grove Elementary National Elementary Vallecitos Elementary Coronado Unified Ramona Unified	11/04/14 11/04/14 11/04/14 11/04/14 11/04/14 11/04/14 06/03/14 11/04/14	13,382 18,615 5,640 4,323 4,620 299 2,275 4,802	13,884 14,072 3,990 1,693 1,259 260 3,141 5,488	F ² P ² P ² P ² P ² F ² F ² F ²	\$20,000,000 \$182,100,000 \$31,000,000 \$10,000,000 \$26,100,000 \$2,000,000 \$29,000,000 \$40,000,000	
2014-15 None						
2015-16 Bonsall Unified Cajon Valley Union Cardiff Fallbrook Union High Grossmont-Cuyamaca Community College Grossmont Union High MiraCosta Community College National Solana Beach Southwestern Community College	11/08/16 11/08/16 11/08/16 11/08/16 11/08/16 11/08/16 11/08/16 11/08/16 11/08/16 11/08/16	4,204 30,406 3,994 11,279 97,061 105,700 104,493 11,772 11,776 115,479	4,099 22,787 2,063 6,145 83,366 70,458 62,992 2,386 6,135 48,411	F ² P ² P ² P ² F ² P ² P ² P ² P ² P ²	\$58,000,000 \$20,000,000 \$22,000,000 \$45,000,000 \$348,000,000 \$128,000,000 \$455,000,000 \$30,000,000 \$105,000,000 \$400,000,000	
2016-17 None						
2017-18 None						

² Required 55 percent vote to pass (Prop. 39, November 2000)