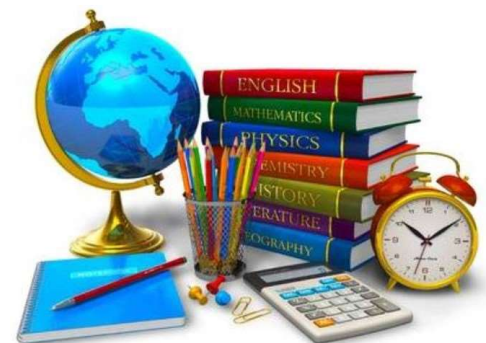


Annual Report of Financial Transactions 2019-20

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



Business Services Division
District Financial Services

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FOREWORD

This is the **59th** 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 2019-2020 and budgetary data for fiscal year 2020-2021 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 2020 by the California Basic Educational Data System (CBEDS), there were 423,651 K-12 students enrolled in San Diego County School Districts. The total 2019-2020 P-2 ADA for the entire county was 422,266. P-2 ADA includes K-12 ADA and School District of Choice and does not include County Community or County Special Education ADA. All Charter School data has been excluded from this report. The total (K-12) General Fund expenditures were \$5.4 billion, an average of \$13,519 per ADA.

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

SCHOOL DISTRICT MAP

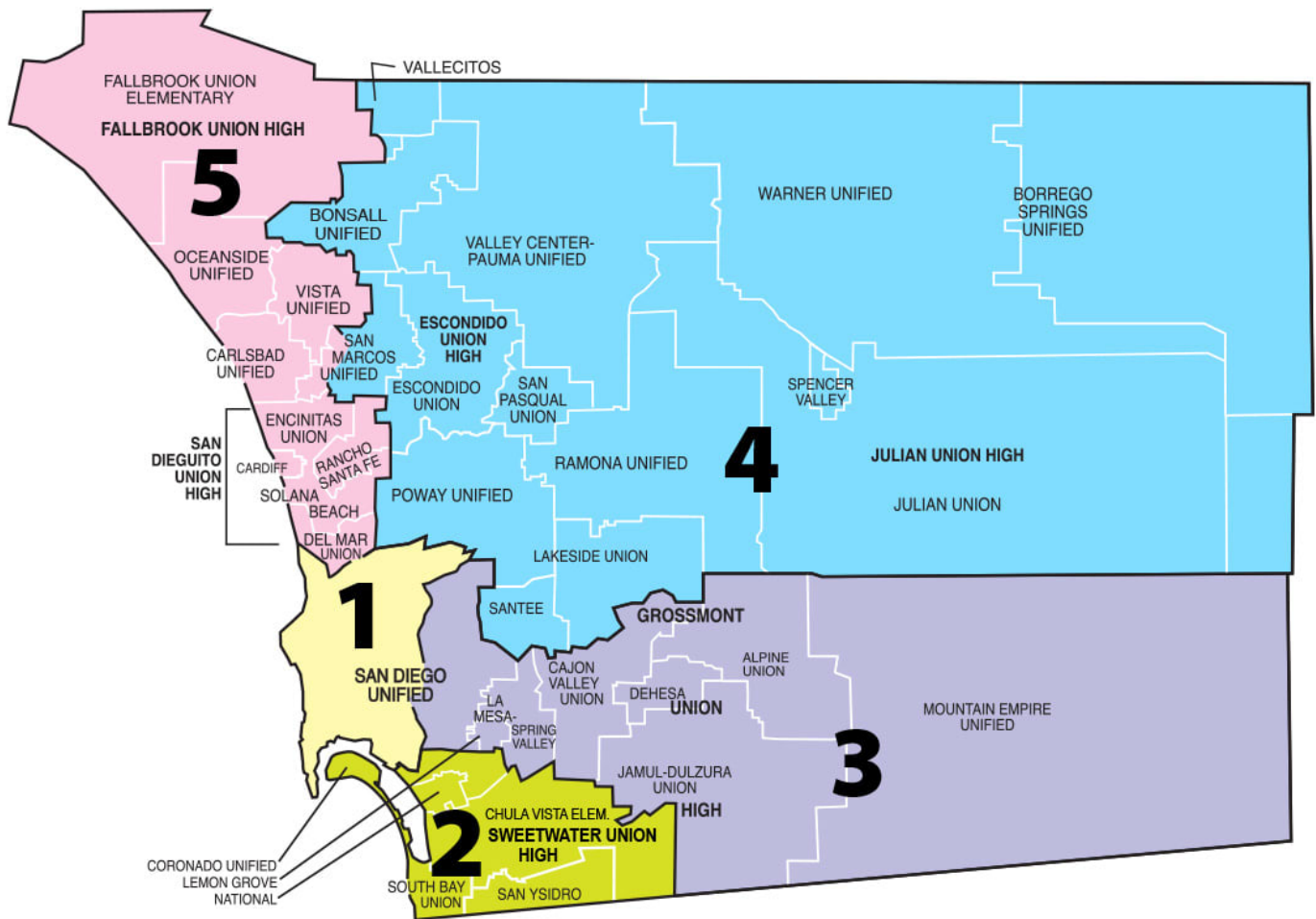


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**TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2019-2020**

		(1)	(2)	(3)	(4)	(5)
DISTRICTS	Business Unit	Grades TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	00100	809.74	464.81	286.56	0.00	1,561.11
Cajon Valley Union Elementary	00600	6,975.80	4,960.15	3,719.98	0.00	15,655.93
Cardiff Elementary	00700	358.14	257.61	0.00	0.00	615.75
Chula Vista Elementary	00900	12,816.87	9,604.40	0.00	0.00	22,421.27
Dehesa Elementary	01000	63.23	43.53	26.61	0.00	133.37
Del Mar Union Elementary	01100	2,157.54	1,855.17	0.00	0.00	4,012.71
Encinitas Union Elementary	01400	2,865.42	2,207.97	0.00	0.00	5,073.39
Escondido Union Elementary	01500	6,377.80	4,673.36	3,184.52	0.00	14,235.68
Fallbrook Union Elementary	01600	2,526.21	1,536.48	1,001.47	0.00	5,064.16
Jamul-Dulzura Union Elementary	01700	241.79	164.32	139.65	0.00	545.76
Julian Union Elementary	01800	108.51	89.49	59.95	0.00	257.95
La Mesa-Spring Valley Elementary	02000	5,008.15	3,706.42	2,504.04	0.00	11,218.61
Lakeside Union Elementary	01900	2,248.89	1,541.34	1,015.91	0.00	4,806.14
Lemon Grove Elementary	02100	1,486.81	1,045.89	710.27	0.00	3,242.97
National Elementary	02300	2,732.96	2,086.59	0.00	0.00	4,819.55
Rancho Santa Fe Elementary	02800	194.15	208.06	137.27	0.00	539.48
San Pasqual Union Elementary	03100	241.81	183.56	114.64	0.00	540.01
San Ysidro Elementary	03300	1,800.72	1,419.72	982.66	0.00	4,203.10
Santee Elementary	03200	3,052.81	2,145.18	1,367.81	0.00	6,565.80
Solana Beach Elementary	03400	1,516.63	1,362.84	0.00	0.00	2,879.47
South Bay Union Elementary	03500	2,615.95	2,045.59	0.00	0.00	4,661.54
Spencer Valley Elementary	03600	26.89	15.56	1.07	0.00	43.52
Vallecitos Elementary	03700	82.00	62.14	42.01	0.00	186.15
TOTAL ELEMENTARY		56,308.82	41,680.18	15,294.42	0.00	113,283.42

TABLE I (Continued)
P-2 AVERAGE DAILY ATTENDANCE
2019-2020

		(1)	(2)	(3)	(4)	(5)
DISTRICTS	Business Unit	Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
HIGH SCHOOL DISTRICTS						
Escondido Union High	04000	0.00	0.00	0.00	6,852.97	6,852.97
Fallbrook Union High	04100	0.00	0.00	0.00	2,026.42	2,026.42
Grossmont Union High	04200	0.00	0.00	0.00	15,612.91	15,612.91
Julian Union High	04300	0.00	0.00	0.00	100.78	100.78
San Dieguito Union High	04500	0.00	0.00	4,115.69	8,568.63	12,684.32
Sweetwater Union High	04600	0.00	0.00	10,565.06	25,795.31	36,360.37
TOTAL HIGH SCHOOL		0.00	0.00	14,680.75	58,957.02	73,637.77
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	18900	902.69	645.30	424.88	310.66	2,283.53
Borrego Springs Unified	06200	103.63	81.43	51.58	115.97	352.61
Carlsbad Unified	06300	3,107.48	2,470.36	1,755.12	3,679.51	11,012.47
Coronado Unified	04700	739.58	629.46	488.90	1,093.47	2,951.41
Mountain Empire Unified	04800	564.34	398.80	235.15	413.69	1,611.98
Oceanside Unified	06400	5,134.57	3,798.03	2,455.34	4,901.91	16,289.85
Poway Unified	06100	10,707.44	7,831.62	5,596.65	11,223.04	35,358.75
Ramona Unified	04900	1,470.21	1,153.71	828.84	1,679.30	5,132.06
San Diego Unified	05000	33,975.30	21,840.11	13,627.41	28,032.41	97,475.23
San Marcos Unified	06500	6,016.07	4,512.92	3,255.53	6,278.41	20,062.93
Valley Center-Pauma Unified	06700	1,096.10	808.22	626.56	1,205.19	3,736.07
Vista Unified	05100	6,223.91	4,257.32	2,823.81	6,131.82	19,436.86
Warner Unified	06600	62.92	42.97	29.92	53.63	189.44
TOTAL UNIFIED		70,104.24	48,470.25	32,199.69	65,119.01	215,893.19
TOTAL K-12		126,413.06	90,150.43	62,174.86	124,076.03	402,814.38

Source: Principal Apportionment Data Collection (PADC) Software

*Excludes: Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer

TABLE II
ENROLLMENT BY GRADE TEN-YEAR HISTORY
2010-2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	35,897	36,340	36,055	37,098	38,043	39,288	38,441	38,394	37,389	37,197
1st Grade	35,431	35,725	35,660	34,451	33,193	31,850	32,785	32,444	32,071	31,335
2nd Grade	34,811	34,785	34,849	35,130	34,183	32,868	31,638	32,464	32,096	31,758
3rd Grade	34,067	34,453	34,250	34,780	35,064	34,057	32,705	31,512	32,189	31,968
4th Grade	34,134	33,878	33,863	33,985	34,674	34,873	33,709	32,504	31,346	32,085
5th Grade	34,500	33,886	33,200	33,745	33,812	34,267	34,562	33,438	32,139	31,039
6th Grade	32,882	32,924	31,780	31,412	32,204	32,301	32,470	33,124	31,933	30,593
7th Grade	33,476	32,890	32,645	32,096	31,928	32,349	32,520	32,621	33,099	31,967
8th Grade	33,953	33,290	32,590	32,754	32,439	31,897	32,355	32,440	32,400	32,899
Ungraded	4	1	0	0	0	0	0	0	0	0
TOTAL K-8	309,155	308,172	304,892	305,451	305,540	303,750	301,185	298,941	294,662	290,841
9th Grade	36,456	35,169	34,275	33,732	33,651	33,095	32,672	32,946	32,826	32,909
10th Grade	35,780	35,261	33,231	32,783	32,934	33,352	33,149	32,357	32,874	32,671
11th Grade	34,452	34,077	32,562	31,624	32,202	32,187	32,435	32,524	31,547	32,062
12th Grade	36,427	35,893	34,152	34,268	34,298	33,778	33,605	33,855	34,481	33,783
Ungraded & Continuation	268	275	381	365	370	369	346	658	0	0
TOTAL 9-12	143,383	140,675	134,601	132,772	133,455	132,781	132,207	132,340	131,728	131,425
TOTAL K-12	452,538	448,847	439,493	438,223	438,995	436,531	433,392	431,281	426,390	422,266

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

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

**TABLE III
ETHNICITY BY DISTRICT
EXCLUDING CHARTER SCHOOLS
2019-2020**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	PERCENTAGE OF STUDENT ETHNIC GROUPS							Multiple or Declined to Respond	Total Student Enrollment
	American Indian or Alaskan Native	Asian	Pacific Islander	Filipino	Hispanic	NON-HISPANIC			
						Black	White		
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	3.5%	0.6%	0.1%	0.4%	28.0%	1.4%	56.6%	9.4%	1,635
Cajon Valley Union Elementary	0.3%	3.3%	0.8%	0.4%	35.3%	6.1%	46.0%	7.8%	16,419
Cardiff Elementary	0.0%	1.1%	0.0%	0.3%	17.4%	0.3%	68.9%	12.1%	655
Chula Vista Elementary	0.2%	2.6%	0.4%	10.6%	66.7%	3.9%	10.9%	4.6%	23,116
Dehesa Elementary	7.1%	0.0%	0.0%	1.3%	30.3%	1.9%	40.0%	19.4%	155
Del Mar Union Elementary	0.1%	33.8%	0.1%	1.1%	11.1%	0.9%	46.4%	6.5%	4,132
Encinitas Union Elementary	0.5%	4.7%	0.1%	0.8%	21.1%	0.7%	66.8%	5.3%	5,342
Escondido Union Elementary	0.1%	2.0%	0.1%	1.6%	77.0%	1.4%	13.9%	3.9%	14,996
Fallbrook Union Elementary	0.1%	0.7%	0.3%	0.6%	61.7%	2.5%	29.3%	4.8%	5,278
Jamul-Dulzura Union Elementary	0.0%	0.9%	0.2%	0.3%	59.9%	1.9%	32.6%	4.2%	576
Julian Union Elementary	5.8%	0.7%	0.0%	0.0%	33.6%	0.4%	52.9%	6.6%	274
La Mesa-Spring Valley Elementary	0.2%	2.3%	0.5%	2.5%	49.9%	8.7%	27.6%	8.2%	11,798
Lakeside Union Elementary	1.1%	1.5%	0.5%	1.3%	32.9%	4.0%	54.5%	4.1%	4,988
Lemon Grove Elementary	0.7%	4.8%	0.8%	1.4%	62.1%	16.6%	8.8%	4.9%	3,421
National Elementary	0.1%	1.9%	0.4%	8.5%	83.5%	1.3%	2.1%	2.1%	5,046
Rancho Santa Fe Elementary	0.4%	7.7%	0.0%	0.5%	13.0%	1.1%	68.6%	8.7%	561
San Pasqual Union Elementary	0.7%	1.2%	0.2%	0.7%	26.6%	1.8%	59.6%	9.2%	564
San Ysidro Elementary	0.0%	0.4%	0.0%	3.5%	89.5%	2.6%	1.4%	2.5%	4,475
Santee Elementary	0.4%	2.3%	0.2%	1.6%	28.9%	1.8%	54.8%	10.2%	6,792
Solana Beach Elementary	0.1%	25.9%	0.0%	0.9%	12.8%	0.4%	49.7%	10.1%	2,966
South Bay Union Elementary	0.2%	0.4%	0.4%	3.8%	85.1%	3.0%	4.1%	3.0%	4,948
Spencer Valley Elementary	0.0%	0.0%	0.0%	0.0%	35.6%	0.0%	51.1%	13.3%	45
Vallecitos Elementary	0.0%	0.0%	0.0%	0.0%	88.2%	0.0%	10.8%	1.0%	195
TOTAL ELEMENTARY	0.3%	4.0%	0.3%	3.5%	54.9%	3.8%	27.6%	5.5%	118,377
HIGH SCHOOL DISTRICTS									
Escondido Union High	0.4%	2.7%	0.2%	2.0%	75.8%	1.9%	16.0%	1.0%	7,274
Fallbrook Union High	0.4%	0.7%	0.2%	0.6%	67.0%	1.0%	26.8%	3.3%	2,154
Grossmont Union High	0.9%	2.2%	0.6%	1.7%	38.5%	5.6%	45.5%	5.0%	16,789
Julian Union High	4.6%	0.9%	0.0%	0.0%	28.7%	0.9%	56.5%	8.3%	108
San Dieguito Union High	0.3%	16.7%	0.1%	0.8%	14.9%	0.7%	60.4%	6.2%	13,177
Sweetwater Union High	0.4%	1.7%	0.4%	8.8%	71.6%	2.9%	9.5%	4.6%	38,553
TOTAL HIGH SCHOOL	0.6%	4.5%	0.4%	5.2%	52.4%	3.0%	28.7%	5.1%	78,055
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	3.5%	1.9%	0.7%	1.6%	34.9%	1.6%	44.8%	10.9%	2,373
Borrego Springs Unified	0.3%	0.3%	0.0%	1.1%	83.6%	0.5%	11.5%	2.7%	373
Carlsbad Unified	0.3%	5.6%	0.2%	0.8%	27.2%	1.2%	56.0%	8.6%	11,481
Coronado Unified	0.2%	1.4%	0.4%	1.7%	21.4%	1.4%	59.1%	14.4%	3,063
Mountain Empire Unified	4.8%	0.2%	0.0%	0.5%	57.2%	1.4%	30.9%	5.0%	1,713
Oceanside Unified	0.3%	1.9%	1.7%	2.9%	59.1%	4.3%	22.8%	7.0%	17,223
Poway Unified	0.1%	21.0%	0.3%	5.7%	16.6%	1.7%	41.1%	13.4%	36,586
Ramona Unified	0.6%	0.5%	0.1%	0.3%	38.7%	0.7%	53.6%	5.4%	5,381
San Diego Unified	0.3%	9.5%	0.4%	5.1%	44.0%	7.2%	24.2%	9.2%	102,270
San Marcos Unified	0.2%	5.5%	0.4%	2.2%	45.4%	1.5%	40.1%	4.7%	20,873
Valley Center-Pauma Unified	9.0%	0.8%	0.1%	0.4%	56.8%	0.6%	27.1%	5.3%	3,956
Vista Unified	0.3%	2.0%	0.7%	1.4%	65.4%	1.6%	23.7%	4.8%	20,338
Warner Unified	29.9%	0.0%	0.0%	1.0%	41.2%	1.0%	21.6%	5.4%	204
TOTAL UNIFIED	0.5%	9.0%	0.5%	3.9%	41.8%	4.3%	31.2%	8.7%	225,834
SDCOE	0.9%	1.9%	0.4%	0.6%	71.8%	11.4%	10.3%	2.6%	1,385
TOTAL K-12	0.5%	6.7%	0.4%	4.0%	47.6%	4.0%	29.6%	7.1%	423,651

Source: 2019-2020 CBEDS Enrollment Report

TABLE IV
FIVE-YEAR ENROLLMENT COMPARISON
2015-2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	2015-16	2016-17	% Change	2017-18	% Change	2018-19	% Change	2019-20	% Change
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1,707	1,745	2.23%	1,709	-2.06%	1,612	-5.68%	1,635	1.43%
Cajon Valley Union Elementary	15,938	16,192	1.59%	16,581	2.40%	16,666	0.51%	16,419	-1.48%
Cardiff Elementary	730	704	-3.56%	703	-0.14%	695	-1.14%	655	-5.76%
Chula Vista Elementary	23,835	23,491	-1.44%	23,412	-0.34%	23,080	-1.42%	23,116	0.16%
Dehesa Elementary	188	156	-17.02%	145	-7.05%	138	-4.83%	155	12.32%
Del Mar Union Elementary	4,334	4,413	1.82%	4,453	0.91%	4,263	-4.27%	4,132	-3.07%
Encinitas Union Elementary	5,319	5,313	-0.11%	5,350	0.70%	5,280	-1.31%	5,342	1.17%
Escondido Union Elementary	16,790	16,250	-3.22%	15,767	-2.97%	15,377	-2.47%	14,996	-2.48%
Fallbrook Union Elementary	5,056	5,006	-0.99%	4,864	-2.84%	5,043	3.68%	5,278	4.66%
Jamul-Dulzura Union Elementary	582	601	3.26%	594	-1.16%	580	-2.36%	576	-0.69%
Julian Union Elementary	314	309	-1.59%	312	0.97%	282	-9.62%	274	-2.84%
La Mesa-Spring Valley Elementary	12,197	12,289	0.75%	12,326	0.30%	12,111	-1.74%	11,798	-2.58%
Lakeside Union Elementary	5,101	5,041	-1.18%	5,166	2.48%	5,074	-1.78%	4,988	-1.69%
Lemon Grove Elementary	3,831	3,797	-0.89%	3,730	-1.76%	3,589	-3.78%	3,421	-4.68%
National Elementary	5,551	5,412	-2.50%	5,372	-0.74%	5,191	-3.37%	5,046	-2.79%
Rancho Santa Fe Elementary	675	641	-5.04%	639	-0.31%	601	-5.95%	561	-6.66%
San Pasqual Union Elementary	558	553	-0.90%	587	6.15%	584	-0.51%	564	-3.42%
San Ysidro Elementary	4,808	4,815	0.15%	4,733	-1.70%	4,578	-3.27%	4,475	-2.25%
Santee Elementary	6,695	6,761	0.99%	6,788	0.40%	6,826	0.56%	6,792	-0.50%
Solana Beach Elementary	3,139	3,012	-4.05%	2,916	-3.19%	2,891	-0.86%	2,966	2.59%
South Bay Union Elementary	5,733	5,569	-2.86%	5,474	-1.71%	5,273	-3.67%	4,948	-6.16%
Spencer Valley Elementary	45	35	-22.22%	40	14.29%	41	2.50%	45	9.76%
Vallecitos Elementary	190	205	7.89%	216	5.37%	202	-6.48%	195	-3.47%
TOTAL ELEMENTARY	123,316	122,310	-0.82%	121,877	-0.35%	119,977	-1.56%	118,377	-1.33%
HIGH SCHOOL DISTRICTS									
Escondido Union High	7,718	7,529	-2.45%	7,467	-0.82%	7,364	-1.38%	7,274	-1.22%
Fallbrook Union High	2,312	2,264	-2.08%	2,165	-4.37%	2,154	-0.51%	2,154	0.00%
Grossmont Union High	17,220	17,035	-1.07%	16,832	-1.19%	16,760	-0.43%	16,789	0.17%
Julian Union High	163	150	-7.98%	131	-12.67%	106	-19.08%	108	1.89%
San Dieguito Union High	12,726	12,951	1.77%	13,063	0.86%	13,128	0.50%	13,177	0.37%
Sweetwater Union High	40,019	39,609	-1.02%	39,579	-0.08%	39,165	-1.05%	38,553	-1.56%
TOTAL HIGH SCHOOL	80,158	79,538	-0.77%	79,237	-0.38%	78,677	-0.71%	78,055	-0.79%
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	2,273	2,357	3.70%	2,448	3.86%	2,416	-1.31%	2,373	-1.78%
Borrego Springs Unified	414	411	-0.72%	395	-3.89%	386	-2.28%	373	-3.37%
Carlsbad Unified	11,077	11,169	0.83%	11,326	1.41%	11,428	0.90%	11,481	0.46%
Coronado Unified	3,150	3,064	-2.73%	2,946	-3.85%	3,057	3.77%	3,063	0.20%
Mountain Empire Unified	1,555	1,548	-0.45%	1,668	7.75%	1,699	1.86%	1,713	0.82%
Oceanside Unified	18,999	18,438	-2.95%	18,055	-2.08%	17,648	-2.25%	17,223	-2.41%
Poway Unified	35,771	35,956	0.52%	36,519	1.57%	36,450	-0.19%	36,586	0.37%
Ramona Unified	5,593	5,546	-0.84%	5,529	-0.31%	5,472	-1.03%	5,381	-1.66%
San Diego Unified	107,291	106,229	-0.99%	104,801	-1.34%	103,194	-1.53%	102,270	-0.90%
San Marcos Unified	20,701	20,862	0.78%	20,912	0.24%	21,007	0.45%	20,873	-0.64%
Valley Center-Pauma Unified	4,087	4,069	-0.44%	4,008	-1.50%	4,029	0.52%	3,956	-1.81%
Vista Unified	21,941	21,738	-0.93%	21,401	-1.55%	20,756	-3.01%	20,338	-2.01%
Warner Unified	205	157	-23.41%	159	1.27%	194	22.01%	204	5.15%
TOTAL UNIFIED	233,057	231,544	-0.65%	230,167	-0.59%	227,736	-1.06%	225,834	-0.84%
SDCOE	3,037	2,836	-6.62%	3,046	7.40%	2,963	-2.72%	1,207	-59.26%
TOTAL K-12	439,568	436,228	-0.76%	434,327	-0.44%	429,353	-1.15%	423,473	-1.37%

Source: CBEDS Enrollment Reports

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Table V
LOCAL CONTROL FUNDING FORMULA (LCFF)
2019-2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	TK/K-3 ADA	4 - 6 ADA	7 - 8 ADA	9 - 12 ADA	Total ADA	Unduplicated Pupil Percentage	LCFF Base Grant + NSS Allowance
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	814	464	286	-	1,564	32.47%	\$ 12,853,810
Cajon Valley Union	7,059	5,124	3,595	-	15,778	70.54%	129,024,650
Cardiff Elementary	384	281	-	-	665	17.63%	5,465,141
Chula Vista Elementary	12,828	9,610	-	-	22,438	59.64%	184,208,028
Dehesa Elementary	63	44	27	-	133	54.61%	1,092,174
Del Mar Union Elementary	2,192	1,950	-	-	4,143	17.14%	33,888,198
Encinitas Union Elementary	2,865	2,208	-	-	5,073	17.94%	41,626,575
Escondido Union	6,542	4,648	3,227	-	14,418	79.22%	117,947,082
Fallbrook Union Elementary	2,527	1,536	1,002	-	5,065	69.28%	41,564,807
Jamul-Dulzura Union Elementary	243	166	140	-	548	58.44%	4,484,991
Julian Union Elementary	111	91	65	-	267	63.90%	2,182,306
La Mesa-Spring Valley	5,058	3,825	2,590	-	11,473	61.85%	93,764,587
Lakeside Union Elementary	2,293	1,576	999	-	4,868	45.69%	39,862,952
Lemon Grove	1,580	1,063	756	-	3,399	76.57%	27,833,808
National Elementary	2,852	2,137	-	-	4,989	88.78%	40,957,486
Rancho Santa Fe Elementary	212	216	139	-	567	7.55%	4,607,818
San Pasqual Union Elementary	259	176	134	-	569	26.34%	4,655,999
San Ysidro Elementary	1,879	1,455	1,027	-	4,360	84.25%	35,614,227
Santee	3,095	2,162	1,340	-	6,598	42.52%	54,012,402
Solana Beach Elementary	1,507	1,365	-	-	2,872	18.95%	23,482,827
South Bay Union	2,760	2,130	-	-	4,890	86.51%	40,116,921
Spencer Valley Elementary	27	16	1	-	44	44.00%	358,908
Vallecitos Elementary	91	60	46	-	198	96.69%	1,618,303
HIGH SCHOOL DISTRICTS							
Escondido Union High	-	-	-	6,933	6,933	71.58%	\$ 66,359,230
Fallbrook Union High	-	-	-	2,028	2,028	63.31%	19,411,346
Grossmont Union High	-	-	-	15,617	15,617	59.80%	149,485,445
Julian Union High	-	-	-	101	101	51.01%	1,412,329
San Dieguito Union High	-	-	4,116	8,574	12,690	13.24%	115,206,606
Sweetwater Union High	-	-	10,942	26,159	37,101	62.31%	338,474,131
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	897	675	429	331	2,332	35.33%	\$ 19,522,132
Borrego Springs Unified	119	79	59	117	374	90.49%	3,675,465
Carlsbad Unified	3,109	2,472	1,755	3,683	11,019	25.40%	95,144,120
Coronado Unified	740	629	489	1,095	2,953	12.85%	25,628,666
Mountain Empire Unified	593	368	258	401	1,620	70.24%	13,838,206
Oceanside Unified	5,454	3,796	2,500	4,907	16,658	64.15%	143,154,449
Poway Unified	10,710	7,833	5,597	11,227	35,368	22.65%	304,832,541
Ramona City Unified	1,514	1,137	857	1,667	5,175	43.37%	44,613,588
San Diego Unified	34,054	21,902	13,676	28,116	97,748	60.50%	840,005,190
San Marcos Unified	6,206	4,608	3,299	6,026	20,138	40.39%	173,025,986
Valley Center-Pauma Unified	1,089	866	643	1,193	3,790	57.10%	32,619,075
Vista Unified	6,291	4,413	2,765	6,227	19,696	63.98%	169,859,382
Warner Unified	63	43	30	53	189	83.30%	1,988,984

Source: Funding Exhibit, School District LCFF Calculation - Annual R1

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

Table V
LCFF (continued)
2019-2020

(8)	(9)	(10)	(11)	(12)	(13)	(14)
Supplemental Grant Funding	Concentration Grant Funding	Total LCFF Target Entitlement	Total Local Revenue	Education Protection Account Entitlement	Net State Aid	Additional SA for Minimum State Aid Guarantee
ELEMENTARY SCHOOL DISTRICTS						
\$ 834,726	\$ -	\$ 14,149,025	\$ 5,414,087	\$ 1,277,143	\$ 7,457,795	\$ -
18,202,797	10,025,215	159,464,075	35,207,057	13,029,963	111,227,055	-
192,701	-	5,758,633	8,725,839	133,078	-	386,643
21,972,334	4,273,627	213,026,718	84,725,493	18,355,877	109,945,348	-
119,287	-	1,280,543	27,732	111,173	1,141,638	-
1,161,688	-	35,111,542	51,402,046	828,512	-	1,170,350
1,493,561	-	43,689,989	50,196,465	1,026,236	-	1,840,774
18,687,536	14,283,392	152,309,306	43,702,727	11,756,359	96,850,220	-
5,759,220	2,967,727	51,431,223	18,459,119	4,129,463	28,842,641	-
524,206	77,142	5,386,015	2,680,173	137,937	2,567,905	-
278,899	97,113	2,672,216	407,207	219,380	2,045,629	-
11,598,679	3,211,437	110,471,970	34,772,949	9,346,913	66,352,108	-
3,642,676	-	44,349,249	10,230,707	3,976,559	30,141,983	-
4,262,469	3,001,876	35,579,235	7,211,919	2,781,942	25,585,374	-
7,272,411	6,917,719	55,353,314	11,674,862	4,109,054	39,569,398	-
69,578	-	4,712,915	9,731,434	113,346	-	157,463
245,279	-	4,941,113	1,656,906	476,678	2,807,529	-
6,000,997	5,208,581	46,930,229	22,239,716	872,070	23,818,443	-
4,593,215	-	59,540,269	18,132,402	5,377,623	36,030,244	-
890,000	-	25,143,533	41,020,993	574,330	-	1,663,990
6,941,030	6,320,421	54,101,148	11,865,455	4,009,217	38,226,476	-
31,584	-	390,492	4,117	45,856	340,519	1,206,054
312,947	337,335	2,274,100	934,438	61,485	1,278,177	-
HIGH SCHOOL DISTRICTS						
\$ 9,499,987	\$ 5,501,180	\$ 81,865,832	\$ 31,839,941	\$ 6,814,797	\$ 43,211,094	\$ -
2,457,865	806,541	23,133,610	11,065,140	1,256,583	10,811,887	-
17,878,459	3,587,651	173,883,903	94,138,425	3,123,390	76,622,088	-
98,415	-	1,627,227	1,818,698	20,156	-	347,758
3,050,671	-	120,357,548	116,181,590	2,538,054	1,637,904	-
42,180,646	12,371,229	396,681,016	97,041,090	36,414,851	263,225,075	-
UNIFIED SCHOOL DISTRICTS						
\$ 1,379,433	\$ -	\$ 21,238,633	\$ 11,218,255	\$ 1,018,623	\$ 9,001,755	\$ -
583,100	571,727	4,994,890	325,398	443,343	4,226,149	-
4,833,322	-	101,220,650	94,882,120	2,203,818	4,134,712	-
658,657	-	26,578,691	3,507,921	2,523,157	20,547,613	-
1,943,991	1,054,472	17,643,807	3,185,477	1,396,324	13,062,006	-
18,366,715	6,549,315	171,842,332	60,854,971	14,198,338	96,789,023	-
13,808,914	-	322,370,400	183,768,038	7,073,536	131,528,826	-
3,869,782	-	49,463,534	24,089,827	3,230,396	22,143,311	-
101,640,628	23,100,142	1,038,749,197	737,884,507	19,549,510	281,315,180	-
13,977,039	-	188,198,013	64,450,771	17,094,950	106,652,292	-
3,725,098	342,501	37,669,667	19,110,365	2,206,745	16,352,557	-
21,735,207	7,626,686	203,533,489	66,540,399	17,016,298	119,976,792	-
269,309	228,734	2,686,845	127,479	222,276	2,337,090	-

TABLE VI ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND 2019-2020

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2019-20 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	1,561	\$ 3,320	\$ 14,204	\$ 656	\$ 1,479	\$ 1,348	\$ 17,688	\$ 6,786
Percent of total			80.30%	3.71%	8.36%	7.62%		39.79%
Per ADA			\$ 9,099	\$ 420	\$ 948	\$ 864	\$ 11,330	\$ 4,347
Cajon Valley Union	15,656	44,241	162,026	14,339	19,611	19,427	215,403	88,900
Percent of total			75.22%	6.66%	9.10%	9.02%		42.56%
Per ADA			10,349	916	1,253	1,241	13,759	5,678
Cardiff	616	2,498	9,303	102	869	634	10,908	4,877
Percent of total			85.29%	0.94%	7.97%	5.81%		47.63%
Per ADA			15,108	166	1,411	1,030	17,714	7,921
Chula Vista Elementary	22,421	44,244	214,693	16,048	29,426	31,227	291,394	132,164
Percent of total			73.68%	5.51%	10.10%	10.72%		45.27%
Per ADA			9,575	716	1,312	1,393	12,996	5,895
Dehesa	133	1,428	1,518	303	194	1,525	3,541	1,251
Percent of total			42.88%	8.56%	5.48%	43.08%		27.25%
Per ADA			11,384	2,273	1,454	11,436	26,548	9,382
Del Mar Union	4,013	13,921	53,380	1,276	5,585	4,540	64,781	30,412
Percent of total			82.40%	1.97%	8.62%	7.01%		48.11%
Per ADA			13,303	318	1,392	1,131	16,144	7,579
Encinitas Union	5,073	16,417	53,474	1,813	6,201	5,580	67,068	30,529
Percent of total			79.73%	2.70%	9.25%	8.32%		46.79%
Per ADA			10,540	357	1,222	1,100	13,220	6,018
Escondido Union	14,236	42,494	152,750	10,330	18,987	13,709	195,775	90,216
Percent of total			78.02%	5.28%	9.70%	7.00%		45.33%
Per ADA			10,730	726	1,334	963	13,752	6,337
Fallbrook Union Elementary	5,064	5,034	51,687	12,128	6,257	3,549	73,621	29,387
Percent of total			70.21%	16.47%	8.50%	4.82%		42.47%
Per ADA			10,207	2,395	1,235	701	14,538	5,803
Jamul-Dulzura Union	546	463	5,414	309	557	513	6,793	2,531
Percent of total			79.70%	4.55%	8.20%	7.56%		38.27%
Per ADA			9,920	566	1,020	940	12,446	4,638
Julian Union	258	1,109	2,687	605	340	842	4,473	1,473
Percent of total			60.07%	13.52%	7.59%	18.82%		32.05%
Per ADA			10,416	2,344	1,317	3,264	17,341	5,709
La Mesa-Spring Valley	11,219	11,402	111,216	6,703	14,716	9,189	141,825	61,011
Percent of total			78.42%	4.73%	10.38%	6.48%		44.08%
Per ADA			9,913.56	597.52	1,311.78	819.05	12,641.91	5,438.41
Lakeside Union	4,806	11,223	44,658	2,818	6,642	5,006	59,124	24,407
Percent of total			75.53%	4.77%	11.23%	8.47%		41.18%
Per ADA			9,292	586	1,382	1,042	12,302	5,078
Lemon Grove	3,243	15,905	35,594	2,175	4,346	3,491	45,606	19,484
Percent of total			78.05%	4.77%	9.53%	7.66%		43.56%
Per ADA			10,975.81	670.61	1,340.03	1,076.55	14,063.00	6,007.96
National	4,820	16,366	55,660	3,815	6,225	5,152	70,852	29,436
Percent of total			78.56%	5.38%	8.79%	7.27%		40.49%
Per ADA			11,549	792	1,292	1,069	14,701	6,108
Rancho Santa Fe	539	982	10,034	99	812	1,305	12,250	5,091
Percent of total			81.91%	0.81%	6.63%	10.65%		45.36%
Per ADA			18,599	183	1,506	2,418	22,706	9,437
San Pasqual Union	540	1,409	4,827	246	598	697	6,368	2,780
Percent of total			75.79%	3.86%	9.40%	10.95%		46.62%
Per ADA			8,938	456	1,108	1,291	11,793	5,148
San Ysidro	4,203	2,630	47,103	3,856	5,623	3,617	60,199	24,413
Percent of total			78.25%	6.41%	9.34%	6.01%		39.68%
Per ADA			11,207	917	1,338	861	14,322	5,808

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2019-2020

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 2,357	\$ 4,216	\$ 519	\$ 2,455	\$ 189	\$ 535	\$ -	\$ 17,057	\$ -	\$ 631	\$ 3,951
13.82%	24.72%	3.04%	14.39%	1.11%	3.14%	0.00%				
\$ 1,510	\$ 2,701	\$ 332	\$ 1,572	\$ 121	\$ 343	\$ -	\$ 10,926			
37,193	56,189	4,903	17,214	4,031	1,045	(572)	208,903	(3,730)	2,770	47,010
17.80%	26.90%	2.35%	8.24%	1.93%	0.50%	-0.27%				
2,376	3,589	313	1,099	257	67	(37)	13,343			
1,571	2,473	213	791	0	315	0	10,240	(1,635)	(966)	1,531
15.34%	24.15%	2.08%	7.72%	0.00%	3.07%	0.00%				
2,552	4,016	346	1,284	0	511	0	16,629			
47,654	78,389	5,177	27,286	416	1,224	(397)	291,914	152	(369)	43,876
16.32%	26.85%	1.77%	9.35%	0.14%	0.42%	-0.14%				
2,125	3,496	231	1,217	19	55	(18)	13,020			
574	719	78	1,956	13	0	0	4,592	693	(358)	1,070
12.50%	15.66%	1.70%	42.61%	0.29%	0.00%	0.00%				
4,302	5,391	584	14,669	100	0	0	34,428			
8,301	16,283	2,299	5,413	210	298	0	63,216	(296)	1,269	15,190
13.13%	25.76%	3.64%	8.56%	0.33%	0.47%	0.00%				
2,069	4,058	573	1,349	52	74	0	15,754			
9,283	18,053	1,532	5,642	182	32	0	65,254	(310)	1,504	17,921
14.23%	27.67%	2.35%	8.65%	0.28%	0.05%	0.00%				
1,830	3,558	302	1,112	36	6	0	12,862			
27,634	55,558	4,901	19,878	1,240	1	(414)	199,013	438	(2,800)	39,695
13.89%	27.92%	2.46%	9.99%	0.62%	0.00%	-0.21%				
1,941	3,903	344	1,396	87	0	(29)	13,980			
12,502	19,027	1,885	5,806	575	136	(129)	69,189	(4,761)	(330)	4,705
18.07%	27.50%	2.72%	8.39%	0.83%	0.20%	-0.19%				
2,469	3,757	372	1,147	114	27	(25)	13,662			
1,254	1,493	110	1,081	52	92	0	6,614	171	349	812
18.96%	22.58%	1.67%	16.35%	0.78%	1.39%	0.00%				
2,298	2,736	202	1,981	95	169	0	12,119			
647	1,135	164	1,156	21	0	0	4,595	(22)	(145)	964
14.08%	24.69%	3.57%	25.17%	0.45%	0.00%	0.00%				
2,508	4,398	636	4,483	80	0	0	17,815			
23,648	39,592	3,718	8,921	808	734	(34)	138,397	(680)	2,748	14,149
17.09%	28.61%	2.69%	6.45%	0.58%	0.53%	-0.02%				
2,107.91	3,529.12	331.38	795.20	72.04	65.39	(3.06)	12,336.40			
8,741	18,438	1,272	6,436	97	3	(129)	59,265	(4)	(145)	11,077
14.75%	31.11%	2.15%	10.86%	0.16%	0.01%	-0.22%				
1,819	3,836	265	1,339	20	1	(27)	12,331			
6,700	12,149	1,626	3,955	939	97	(225)	44,723	(813)	69	15,975
14.98%	27.16%	3.63%	8.84%	2.10%	0.22%	-0.50%				
2,065.87	3,746.13	501.29	1,219.60	289.70	29.84	(69.51)	13,790.88			
10,473	19,268	3,648	7,923	936	1,416	(404)	72,695	1	(1,842)	14,524
14.41%	26.50%	5.02%	10.90%	1.29%	1.95%	-0.56%				
2,173	3,998	757	1,644	194	294	(84)	15,083			
1,853	2,876	629	775	0	0	0	11,224	(431)	595	1,577
16.51%	25.62%	5.61%	6.91%	0.00%	0.00%	0.00%				
3,434	5,331	1,166	1,437	0	0	0	20,805			
921	1,476	217	489	0	81	0	5,963	0	405	1,814
15.44%	24.75%	3.64%	8.20%	0.00%	1.36%	0.00%				
1,705	2,733	401	906	0	150	0	11,043			
11,091	15,368	2,317	6,774	279	1,386	(104)	61,525	22	(1,305)	1,325
18.03%	24.98%	3.77%	11.01%	0.45%	2.25%	-0.17%				
2,639	3,656	551	1,612	66	330	(25)	14,638			

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	2019-20 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Santee	6,566	\$ 16,704	\$ 59,857	\$ 2,609	\$ 7,329	\$ 5,381	\$ 75,177	\$ 34,035
Percent of total			79.62%	3.47%	9.75%	7.16%		47.49%
Per ADA			\$ 9,116	\$ 397	\$ 1,116	\$ 820	\$ 11,450	\$ 5,184
Solana Beach	2,879	14,951	42,911	703	3,873	2,425	49,912	23,525
Percent of total			85.97%	1.41%	7.76%	4.86%		45.48%
Per ADA			14,902	244	1,345	842	17,334	8,170
South Bay Union	4,662	24,247	53,985	4,210	6,971	14,378	79,543	31,182
Percent of total			67.87%	5.29%	8.76%	18.08%		39.50%
Per ADA			11,581	903	1,495	3,084	17,064	6,689
Spencer Valley	44	8,271	1,726	466	193	1,844	4,228	360
Percent of total			40.81%	11.01%	4.56%	43.62%		12.14%
Per ADA			39,652	10,697	4,427	42,380	97,156	8,277
Vallecitos	186	1,430	2,284	172	220	612	3,288	1,237
Percent of total			69.45%	5.24%	6.70%	18.61%		36.79%
Per ADA			12,269	925	1,184	3,288	17,666	6,644
Total Elementary	113,283	\$ 300,690	\$ 1,190,990	\$ 85,781	\$ 147,054	\$ 135,990	\$ 1,559,815	\$ 675,487
Percent of total			76.35%	5.50%	9.43%	8.72%		43.78%
Per ADA			\$ 10,513	\$ 285	\$ 123	\$ 1,585	\$ 12,507	\$ 5,963
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,853	\$ 16,887	\$ 82,319	\$ 5,468	\$ 7,992	\$ 7,079	\$ 102,859	\$ 40,675
Percent of total			80.03%	5.32%	7.77%	6.88%		39.84%
Per ADA			\$ 12,012	\$ 798	\$ 1,166	\$ 1,033	\$ 15,009	\$ 5,935
Fallbrook Union High	2,026	6,065	23,247	3,528	2,431	1,861	31,068	11,811
Percent of total			74.83%	11.36%	7.82%	5.99%		39.64%
Per ADA			11,472	1,741	1,200	919	15,331	5,828
Grossmont Union High	15,613	30,172	175,318	13,591	21,622	27,358	237,889	91,796
Percent of total			73.70%	5.71%	9.09%	11.50%		39.07%
Per ADA			11,229	870	1,385	1,752	15,237	5,880
Julian Union High	101	694	2,173	234	403	221	3,031	998
Percent of total			71.69%	7.71%	13.30%	7.29%		34.56%
Per ADA			21,566	2,320	4,001	2,194	30,080	9,900
San Dieguito Union High	12,684	18,212	121,857	4,335	13,155	10,827	150,174	73,831
Percent of total			81.14%	2.89%	8.76%	7.21%		48.72%
Per ADA			9,607	342	1,037	854	11,839	5,821
Sweetwater Union High	36,360	(2,645)	399,159	21,547	41,719	28,686	491,110	208,161
Percent of total			81.28%	4.39%	8.49%	5.84%		44.96%
Per ADA			10,978	593	1,147	789	13,507	5,725
Total High School	73,638	\$ 69,386	\$ 804,074	\$ 48,702	\$ 87,322	\$ 76,033	\$ 1,016,132	\$ 427,272
Percent of total			79.13%	4.79%	8.59%	7.48%		43.41%
Per ADA			\$ 10,919	\$ 661	\$ 1,186	\$ 1,033	\$ 13,799	\$ 5,802

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	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
\$ 10,599	\$ 18,121	\$ 2,097	\$ 5,735	\$ 391	\$ 799	\$ (112)	\$ 71,664	\$ (2,335)	\$ 1,178	\$ 17,882
14.79%	25.29%	2.93%	8.00%	0.54%	1.11%	-0.16%				
\$ 1,614	\$ 2,760	\$ 319	\$ 873	\$ 59	\$ 122	\$ (17)	\$ 10,915			
7,035	14,977	1,443	4,677	68	0	0	51,724	(61)	(1,874)	13,077
13.60%	28.95%	2.79%	9.04%	0.13%	0.00%	0.00%				
2,443	5,201	501	1,624	23	0	0	17,963			
11,431	22,082	3,902	7,881	2,506	178	(213)	78,948	(60)	535	24,782
14.48%	27.97%	4.94%	9.98%	3.17%	0.23%	-0.27%				
2,452	4,737	837	1,691	538	38	(46)	16,936			
211	211	58	2,126	0	0	0	2,966	(1,200)	62	8,334
7.10%	7.10%	1.97%	71.68%	0.00%	0.00%	0.00%				
4,841	4,840	1,341	48,854	0	0	0	68,153			
452	649	114	572	337	0	0	3,361	(50)	(123)	1,307
13.46%	19.30%	3.40%	17.02%	10.02%	0.00%	0.00%				
2,430	3,486	614	3,074	1,809	0	0	18,057			
\$ 242,123	\$ 418,741	\$ 42,823	\$ 144,942	\$ 13,289	\$ 8,373	\$ (2,735)	\$ 1,543,045	\$ (14,912)	\$ 1,858	\$ 302,548
15.69%	27.14%	2.78%	9.39%	0.86%	0.54%	-0.18%				
\$ 2,137	\$ 3,696	\$ 378	\$ 1,279	\$ 117	\$ 74	\$ (24)	\$ 13,621			
HIGH SCHOOL DISTRICTS										
\$ 17,019	\$ 29,910	\$ 3,827	\$ 10,238	\$ 672	\$ 32	\$ (280)	\$ 102,093	\$ 263	\$ 1,030	\$ 17,917
16.67%	29.30%	3.75%	10.03%	0.66%	0.03%	-0.27%				
\$ 2,483	\$ 4,365	\$ 558	\$ 1,494	\$ 98	\$ 5	\$ (41)	\$ 14,898			
5,255	7,030	1,259	4,214	104	184	(60)	29,797	(410)	860	6,925
17.64%	23.59%	4.23%	14.14%	0.35%	0.62%	-0.20%				
2,593	3,469	621	2,080	51	91	(30)	14,704			
41,547	63,363	8,201	26,948	2,650	1,431	(996)	234,939	423	3,372	33,544
17.68%	26.97%	3.49%	11.47%	1.13%	0.61%	-0.42%				
2,661	4,058	525	1,726	170	92	(64)	15,048			
488	591	286	523	0	0	0	2,887	0	145	839
16.90%	20.48%	9.92%	18.14%	0.00%	0.00%	0.00%				
4,840	5,867	2,841	5,194	0	0	0	28,643			
21,260	36,278	3,024	14,462	352	2,428	(95)	151,541	143	(1,224)	16,988
14.03%	23.94%	2.00%	9.54%	0.23%	1.60%	-0.06%				
1,676	2,860	238	1,140	28	191	(7)	11,947			
70,167	132,719	11,364	34,632	126	6,347	(567)	462,950	(101)	28,060	25,415
15.16%	28.67%	2.45%	7.48%	0.03%	1.37%	-0.12%				
1,930	3,650	313	952	3	175	(16)	12,732			
\$ 155,735	\$ 269,892	\$ 27,962	\$ 91,017	\$ 3,904	\$ 10,422	\$ (1,997)	\$ 984,207	\$ 318	\$ 32,243	\$ 101,629
15.82%	27.42%	2.84%	9.25%	0.40%	1.06%	-0.20%				
\$ 2,115	\$ 3,665	\$ 380	\$ 1,236	\$ 53	\$ 142	\$ (27)	\$ 13,366			

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	2019-20 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	2,284	\$ 3,667	\$ 21,817	\$ 2,060	\$ 2,695	\$ 1,599	\$ 28,171	\$ 11,301
Percent of total			77.44%	7.31%	9.57%	5.68%		43.53%
Per ADA			\$ 9,554	\$ 902	\$ 1,180	\$ 700	\$ 12,337	\$ 4,949
Borrego Springs Unified	353	888	5,069	329	403	903	6,704	2,057
Percent of total			75.61%	4.90%	6.02%	13.47%		32.29%
Per ADA			14,376	932	1,144	2,561	19,012	5,834
Carlsbad Unified	11,012	24,117	102,051	3,521	12,170	9,570	127,312	55,794
Percent of total			80.16%	2.77%	9.56%	7.52%		44.41%
Per ADA			9,267	320	1,105	869	11,561	5,066
Coronado Unified	2,951	3,416	26,755	3,718	3,746	4,373	38,592	16,635
Percent of total			69.33%	9.63%	9.71%	11.33%		40.51%
Per ADA			9,065	1,260	1,269	1,482	13,076	5,636
Mountain Empire Unified	1,612	1,250	17,778	2,172	1,925	2,858	24,734	8,534
Percent of total			71.88%	8.78%	7.78%	11.56%		31.60%
Per ADA			11,029	1,348	1,194	1,773	15,344	5,294
Oceanside Unified	16,290	36,379	173,294	18,006	19,532	13,254	224,086	91,870
Percent of total			77.33%	8.04%	8.72%	5.91%		41.13%
Per ADA			10,638	1,105	1,199	814	13,756	5,640
Poway Unified	35,359	60,066	323,385	10,329	56,380	13,732	403,826	175,938
Percent of total			80.08%	2.56%	13.96%	3.40%		42.93%
Per ADA			9,146	292	1,595	388	11,421	4,976
Ramona Unified	5,132	12,429	49,777	1,940	5,539	5,158	62,415	24,325
Percent of total			79.75%	3.11%	8.88%	8.26%		39.90%
Per ADA			9,699	378	1,079	1,005	12,162	4,740
San Diego Unified	97,475	127,615	1,044,484	106,486	205,537	49,193	1,405,701	596,875
Percent of total			74.30%	7.58%	14.62%	3.50%		42.27%
Per ADA			10,715	1,092	2,109	505	14,421	6,123
San Marcos Unified	20,063	32,766	190,041	9,116	22,108	16,255	237,520	104,688
Percent of total			80.01%	3.84%	9.31%	6.84%		43.16%
Per ADA			9,472	454	1,102	810	11,839	5,218
Valley Center-Pauma Unified	3,736	8,489	37,866	4,233	3,770	2,867	48,736	20,375
Percent of total			77.70%	8.69%	7.74%	5.88%		44.69%
Per ADA			10,135	1,133	1,009	767	13,045	5,454
Vista Unified	19,437	17,279	205,119	13,275	21,518	22,434	262,347	113,232
Percent of total			78.19%	5.06%	8.20%	8.55%		42.99%
Per ADA			10,553	683	1,107	1,154	13,497	5,826
Warner Unified	189	2,015	2,709	657	277	568	4,211	1,273
Percent of total			64.33%	15.61%	6.57%	13.48%		33.96%
Per ADA			14,300	3,470	1,461	2,997	22,229	6,722
Total Unified	213,610	\$ 330,378	\$ 2,200,145	\$ 175,844	\$ 355,600	\$ 142,765	\$ 2,874,354	\$ 1,222,898
Percent of total			76.54%	6.12%	12.37%	4.97%		42.35%
Per ADA			\$ 10,300	\$ 823	\$ 1,665	\$ 668	\$ 13,456	\$ 5,725
Total K-12	400,531	\$ 700,454	\$ 4,195,209	\$ 310,327	\$ 589,976	\$ 354,789	\$ 5,450,300	\$ 2,325,657
Percent of total			76.97%	5.69%	10.82%	6.51%		42.95%
Per ADA			\$ 10,474	\$ 775	\$ 1,473	\$ 886	\$ 13,608	\$ 5,806

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

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

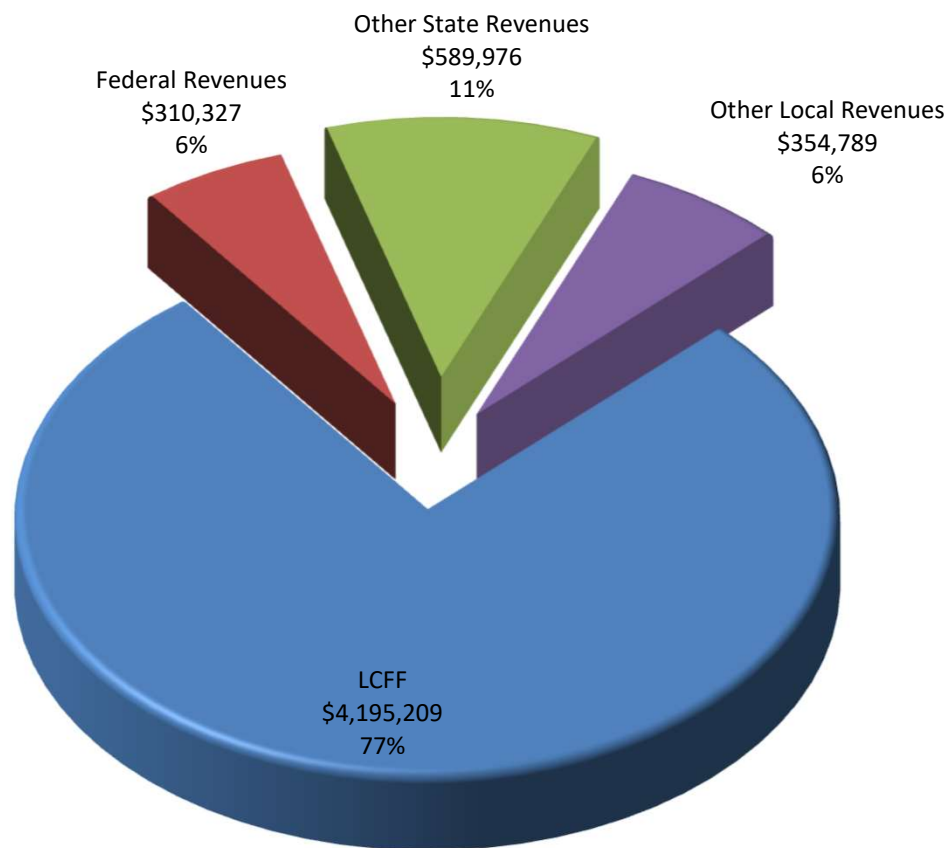
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 3,476	\$ 6,654	\$ 1,241	\$ 2,545	\$ 69	\$ 675	\$ -	\$ 25,961	\$ 33	\$ 2,243	\$ 5,910
13.39%	25.63%	4.78%	9.80%	0.27%	2.60%	0.00%				
\$ 1,522	\$ 2,914	\$ 543	\$ 1,114	\$ 30	\$ 296	\$ -	\$ 11,369			
1,342	1,771	291	864	46	1	0	6,372	(167)	166	1,054
21.06%	27.80%	4.56%	13.56%	0.72%	0.02%	0.00%				
3,805	5,023	825	2,451	129	3	0	18,070			
16,026	35,728	2,405	14,325	80	1,279	0	125,638	(10)	1,664	25,781
12.76%	28.44%	1.91%	11.40%	0.06%	1.02%	0.00%				
1,455	3,244	218	1,301	7	116	0	11,409			
6,061	11,181	1,774	5,429	0	15	(31)	41,063	2,473	1	3,417
14.76%	27.23%	4.32%	13.22%	0.00%	0.04%	-0.08%				
2,054	3,788	601	1,839	0	5	(10)	13,913			
4,144	6,445	1,186	3,739	2,497	471	(9)	27,006	2,235	(37)	1,213
15.34%	23.86%	4.39%	13.84%	9.25%	1.74%	-0.03%				
2,571	3,998	736	2,319	1,549	292	(5)	16,753			
31,777	68,893	8,094	20,651	897	1,491	(314)	223,360	0	726	37,105
14.23%	30.84%	3.62%	9.25%	0.40%	0.67%	-0.14%				
1,951	4,229	497	1,268	55	92	(19)	13,712			
63,178	120,274	11,890	31,882	3,425	3,382	(149)	409,821	(319)	(6,315)	53,752
15.42%	29.35%	2.90%	7.78%	0.84%	0.83%	-0.04%				
1,787	3,402	336	902	97	96	(4)	11,590			
10,497	15,985	1,805	6,130	546	1,679	(1)	60,966	(450)	999	13,428
17.22%	26.22%	2.96%	10.05%	0.90%	2.75%	0.00%				
2,045	3,115	352	1,194	106	327	(0)	11,879			
216,118	461,793	35,435	88,019	12,282	3,829	(2,150)	1,412,202	8,019	1,517	129,133
15.30%	32.70%	2.51%	6.23%	0.87%	0.27%	-0.15%				
2,217	4,738	364	903	126	39	(22)	14,488			
34,765	73,054	6,107	22,540	93	1,585	(294)	242,538	450	(4,568)	28,198
14.33%	30.12%	2.52%	9.29%	0.04%	0.65%	-0.12%				
1,733	3,641	304	1,123	5	79	(15)	12,089			
7,204	11,008	1,520	5,167	204	116	0	45,594	52	3,194	11,683
15.80%	24.14%	3.33%	11.33%	0.45%	0.26%	0.00%				
1,928	2,946	407	1,383	55	31	0	12,204			
43,000	72,834	7,290	22,998	1,948	2,743	(673)	263,371	(1,067)	(2,091)	15,188
16.33%	27.65%	2.77%	8.73%	0.74%	1.04%	-0.26%				
2,212	3,747	375	1,183	100	141	(35)	13,550			
701	813	273	699	0	0	(10)	3,750	(50)	411	2,426
18.69%	21.69%	7.27%	18.65%	0.01%	0.00%	-0.27%				
3,699	4,294	1,440	3,691	1	0	(53)	19,795			
\$ 438,289	\$ 886,434	\$ 79,311	\$ 224,987	\$ 22,086	\$ 17,266	\$ (3,631)	\$ 2,887,642	\$ 11,198	\$ (2,090)	\$ 328,288
15.18%	30.70%	2.75%	7.79%	0.76%	0.60%	-0.13%				
\$ 2,052	\$ 4,150	\$ 371	\$ 1,053	\$ 103	\$ 81	\$ (17)	\$ 13,518			
\$ 836,147	\$ 1,575,068	\$ 150,097	\$ 460,947	\$ 39,279	\$ 36,061	\$ (8,363)	\$ 5,414,893	\$ (3,396)	\$ 32,012	\$ 732,465
15.44%	29.09%	2.77%	8.51%	0.73%	0.67%	-0.15%				
\$ 2,088	\$ 3,932	\$ 375	\$ 1,151	\$ 98	\$ 90	\$ (21)	\$ 13,519			

Sources: 2019-2020 P-2 ADA, without Charters, Adults, County Community and County Special Education
2019-2020 Unaudited Actuals Financial, SACS Report (Form 01)

**REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2019-2020**
(in thousands)

TOTAL REVENUES

\$5,450,300

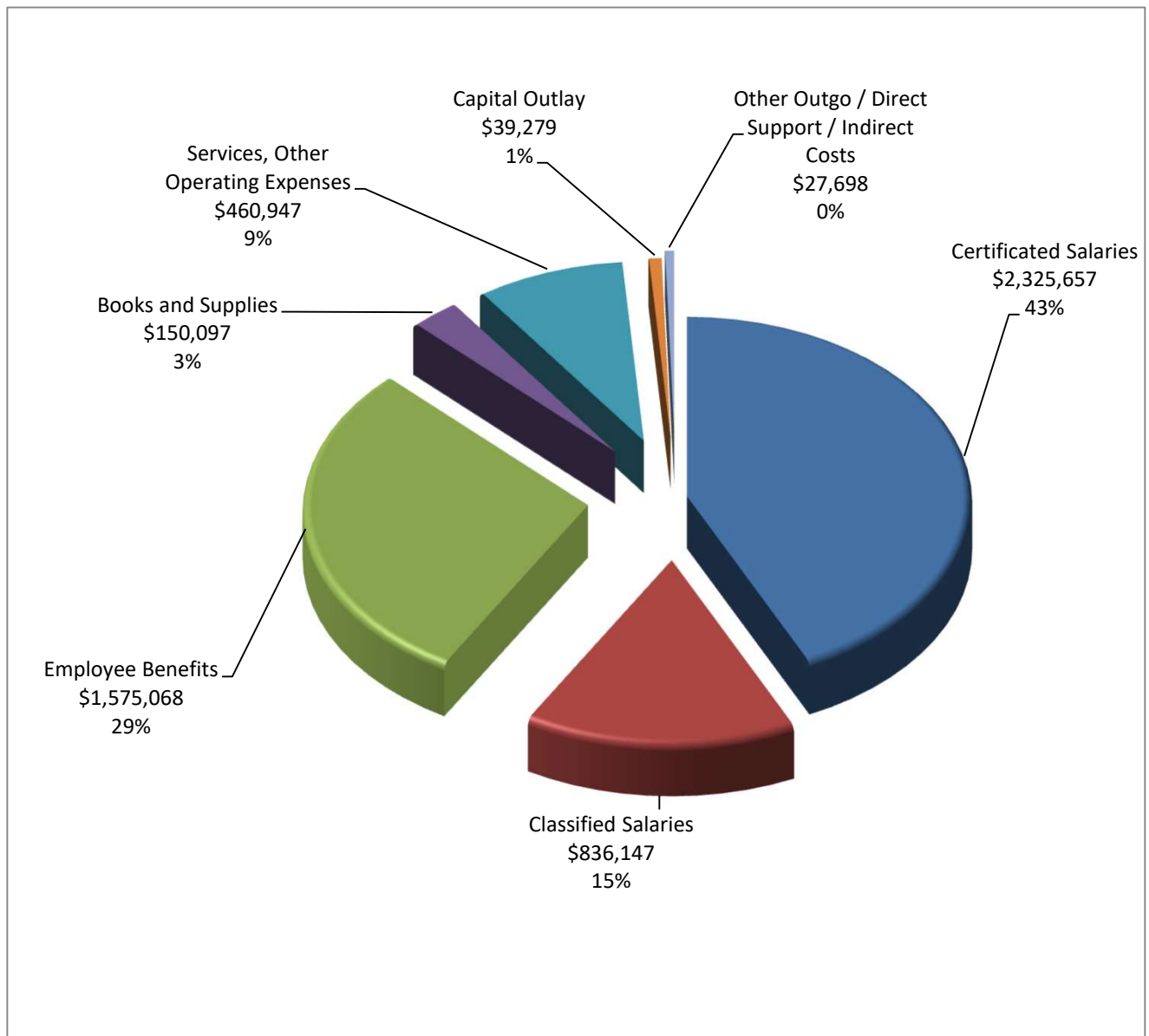


Source: 2019-2020 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

**EXPENDITURES BY SOURCE
SAN DIEGO COUNTY (K-12)
2019-2020 UNAUDITED ACTUALS**
(in thousands)

TOTAL EXPENDITURES

\$5,414,893



Source: 2019-2020 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)

TABLE VII BUDGET REVENUES AND EXPENDITURES - GENERAL FUND 2020-2021

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2020-21 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	1,564	\$ 3,371	\$ 13,131	\$ 720	\$ 1,670	\$ 1,297	\$ 16,819	\$ 7,197
Percent of total			78.08%	4.28%	9.93%	7.71%		39.22%
Per ADA			\$ 8,396	\$ 461	\$ 1,068	\$ 829	\$ 10,754	\$ 4,602
Cajon Valley Union Elementary	15,661	26,736	160,028	32,614	18,348	16,502	227,492	91,720
Percent of total			70.34%	14.34%	8.07%	7.25%		39.80%
Per ADA			10,218	2,083	1,172	1,054	14,526	5,857
Cardiff Elementary	639	1,551	9,501	112	653	470	10,736	4,918
Percent of total			88.49%	1.05%	6.08%	4.38%		45.95%
Per ADA			14,878	176	1,023	736	16,813	7,702
Chula Vista Elementary	22,435	42,528	214,899	37,321	22,031	33,323	307,574	137,447
Percent of total			69.87%	12.13%	7.16%	10.83%		42.39%
Per ADA			9,579	1,663	982	1,485	13,709	6,126
Dehesa Elementary	133	1,186	1,358	371	110	1,034	2,873	595
Percent of total			47.27%	12.92%	3.81%	36.00%		16.62%
Per ADA			10,182	2,783	821	7,753	21,539	4,463
Del Mar Union Elementary	3,955	14,913	54,952	1,314	4,192	3,418	63,877	30,903
Percent of total			86.03%	2.06%	6.56%	5.35%		48.95%
Per ADA			13,894	332	1,060	864	16,151	7,814
Encinitas Union Elementary	5,140	15,562	55,012	1,815	4,501	3,920	65,247	31,556
Percent of total			84.31%	2.78%	6.90%	6.01%		47.46%
Per ADA			10,703	353	876	763	12,694	6,139
Escondido Union Elementary	13,739	37,750	136,957	17,538	13,178	14,091	181,764	85,931
Percent of total			75.35%	9.65%	7.25%	7.75%		43.29%
Per ADA			9,969	1,277	959	1,026	13,230	6,255
Fallbrook Union Elementary	5,066	4,555	47,195	8,914	3,937	3,139	63,185	30,213
Percent of total			74.69%	14.11%	6.23%	4.97%		43.84%
Per ADA			9,317	1,760	777	620	12,474	5,964
Jamul-Dulzura Union Elementary	527	559	5,439	958	404	557	7,358	2,520
Percent of total			73.92%	13.02%	5.49%	7.58%		34.87%
Per ADA			10,316	1,817	766	1,057	13,956	4,781
Julian Union Elementary	258	908	2,519	374	152	673	3,717	1,361
Percent of total			67.76%	10.05%	4.08%	18.11%		30.81%
Per ADA			9,764	1,448	588	2,610	14,411	5,274
La Mesa-Spring Valley Elementary	10,969	12,732	99,979	8,475	9,072	9,407	126,933	60,252
Percent of total			78.77%	6.68%	7.15%	7.41%		43.81%
Per ADA			9,115	773	827	858	11,572	5,493
Lakeside Union Elementary	4,806	10,956	44,093	6,446	5,481	5,015	61,034	24,663
Percent of total			72.24%	10.56%	8.98%	8.22%		39.94%
Per ADA			9,174	1,341	1,140	1,043	12,698	5,131
Lemon Grove Elementary	3,175	15,387	31,028	2,680	4,201	3,341	41,250	19,188
Percent of total			75.22%	6.50%	10.18%	8.10%		43.27%
Per ADA			9,772	844	1,323	1,052	12,991	6,043
National Elementary	4,678	12,088	53,618	10,187	5,180	5,231	74,218	30,604
Percent of total			72.24%	13.73%	6.98%	7.05%		40.17%
Per ADA			11,461	2,178	1,107	1,118	15,864	6,542
Rancho Santa Fe Elementary	539	1,164	9,996	99	755	1,001	11,851	5,214
Percent of total			84.35%	0.84%	6.37%	8.44%		44.49%
Per ADA			18,556	184	1,402	1,858	22,000	9,679
San Pasqual Union Elementary	529	1,309	4,581	507	480	646	6,214	2,635
Percent of total			73.72%	8.16%	7.72%	10.39%		42.41%
Per ADA			8,653	958	906	1,220	11,737	4,977
San Ysidro Elementary	4,211	517	45,873	8,533	3,344	3,382	61,133	23,834
Percent of total			75.04%	13.96%	5.47%	5.53%		40.14%
Per ADA			10,893	2,026	794	803	14,516	5,660
Santee Elementary	6,528	16,065	54,721	2,468	5,191	4,754	67,134	33,603
Percent of total			81.51%	3.68%	7.73%	7.08%		46.30%
Per ADA			8,382	378	795	728	10,283	5,147

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2020-2021

(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										
\$ 2,603	\$ 5,037	\$ 665	\$ 2,236	\$ 57	\$ 558	\$ -	\$ 18,352	\$ -	\$ (1,533)	\$ 1,838
14.18%	27.44%	3.62%	12.18%	0.31%	3.04%	0.00%				
\$ 1,664	\$ 3,220	\$ 425	\$ 1,430	\$ 36	\$ 357	\$ -	\$ 11,734			
41,534	57,216	11,653	24,200	3,404	1,284	(553)	230,457	(1,723)	(4,688)	22,048
18.02%	24.83%	5.06%	10.50%	1.48%	0.56%	-0.24%				
2,652	3,653	744	1,545	217	82	(35)	14,715			
1,640	2,485	199	915	64	481	0	10,702	(61)	(27)	1,524
15.32%	23.22%	1.86%	8.55%	0.60%	4.50%	0.00%				
2,568	3,891	312	1,433	100	754	0	16,760			
51,926	76,446	15,823	41,102	277	1,642	(390)	324,272	97	(16,601)	25,927
16.01%	23.57%	4.88%	12.68%	0.09%	0.51%	-0.12%				
2,314	3,407	705	1,832	12	73	(17)	14,454			
596	548	183	1,653	5	0	0	3,580	332	(375)	811
16.65%	15.31%	5.10%	46.17%	0.14%	0.00%	0.00%				
4,469	4,111	1,370	12,395	37	0	0	26,844			
8,444	15,391	1,764	5,675	546	412	0	63,135	(742)	(0)	14,913
13.37%	24.38%	2.79%	8.99%	0.86%	0.65%	0.00%				
2,135	3,892	446	1,435	138	104	0	15,963			
9,753	17,588	1,614	5,934	25	25	0	66,495	(407)	(1,654)	13,908
14.67%	26.45%	2.43%	8.92%	0.04%	0.04%	0.00%				
1,897	3,422	314	1,155	5	5	0	12,937			
27,724	51,621	8,743	22,499	857	1,559	(446)	198,489	(355)	(17,080)	20,670
13.97%	26.01%	4.40%	11.34%	0.43%	0.79%	-0.22%				
2,018	3,757	636	1,638	62	113	(32)	14,447			
11,948	18,368	3,343	5,152	47	0	(159)	68,911	3,892	(1,833)	2,721
17.34%	26.65%	4.85%	7.48%	0.07%	0.00%	-0.23%				
2,359	3,626	660	1,017	9	0	(31)	13,604			
1,270	1,410	495	1,456	0	79	0	7,229	176	305	864
17.57%	19.50%	6.84%	20.14%	0.00%	1.09%	0.00%				
2,409	2,674	939	2,761	0	149	0	13,712			
678	957	271	1,128	21	0	0	4,415	(31)	(729)	179
15.36%	21.67%	6.13%	25.56%	0.47%	0.00%	0.00%				
2,629	3,709	1,049	4,375	81	0	0	17,117			
24,534	36,940	4,522	10,203	526	540	(0)	137,517	(989)	(11,573)	1,159
17.84%	26.86%	3.29%	7.42%	0.38%	0.39%	0.00%				
2,237	3,368	412	930	48	49	(0)	12,537			
8,829	17,674	3,909	6,723	75	0	(130)	61,743	(44)	(753)	10,203
14.30%	28.63%	6.33%	10.89%	0.12%	0.00%	-0.21%				
1,837	3,677	813	1,399	16	0	(27)	12,846			
7,176	11,930	1,384	4,475	330	69	(209)	44,343	(253)	(3,346)	12,041
16.18%	26.90%	3.12%	10.09%	0.74%	0.16%	-0.47%				
2,260	3,757	436	1,409	104	22	(66)	13,965			
10,809	19,240	4,040	10,399	400	1,038	(354)	76,177	0	(1,959)	10,128
14.19%	25.26%	5.30%	13.65%	0.52%	1.36%	-0.46%				
2,310	4,113	863	2,223	85	222	(76)	16,283			
1,857	3,065	496	1,087	0	0	0	11,719	0	132	1,297
15.85%	26.16%	4.23%	9.27%	0.00%	0.00%	0.00%				
3,448	5,690	920	2,017	0	0	0	21,754			
932	1,407	544	590	0	106	0	6,213	0	1	1,310
14.99%	22.64%	8.75%	9.49%	0.00%	1.71%	0.00%				
1,759	2,657	1,027	1,114	0	200	0	11,735			
9,955	13,430	4,372	7,636	0	254	(109)	59,372	(106)	1,655	2,172
16.77%	22.62%	7.36%	12.86%	0.00%	0.43%	-0.18%				
2,364	3,189	1,038	1,813	0	60	(26)	14,098			
11,122	17,386	3,499	6,090	48	899	(68)	72,579	(970)	(6,416)	9,649
15.32%	23.95%	4.82%	8.39%	0.07%	1.24%	-0.09%				
1,704	2,663	536	933	7	138	(10)	11,117			

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2020-2021

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2020-21 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Solana Beach Elementary	2,904	\$ 13,127	\$ 43,991	\$ 711	\$ 2,717	\$ 1,851	\$ 49,270	\$ 23,934
Percent of total			89.28%	1.44%	5.52%	3.76%		45.67%
Per ADA			\$ 15,146	\$ 245	\$ 936	\$ 637	\$ 16,964	\$ 8,241
South Bay Union Elementary	4,648	15,901	52,287	4,019	4,695	14,601	75,602	33,046
Percent of total			69.16%	5.32%	6.21%	19.31%		40.22%
Per ADA			11,249	865	1,010	3,141	16,266	7,110
Spencer Valley Elementary	44	7,660	1,563	440	185	1,896	4,084	384
Percent of total			38.26%	10.79%	4.53%	46.42%		11.20%
Per ADA			35,386	9,975	4,191	42,934	92,485	8,691
Vallecitos Elementary	187	1,304	2,027	232	147	358	2,764	1,238
Percent of total			73.32%	8.39%	5.32%	12.97%		40.43%
Per ADA			10,838	1,240	786	1,917	14,781	6,619
Total Elementary	112,337	\$ 257,831	\$ 1,144,747	\$ 146,850	\$ 110,623	\$ 129,909	\$ 1,532,129	\$ 682,955
Percent of total			74.72%	9.58%	7.22%	8.48%		42.51%
Per ADA			\$ 10,190	\$ 1,307	\$ 985	\$ 1,156	\$ 13,639	\$ 6,080
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,854	13,587	81,863	6,916	9,932	6,932	105,643	41,046
Percent of total			77.49%	6.55%	9.40%	6.56%		38.13%
Per ADA			11,944	1,009	1,449	1,011	15,414	5,989
Fallbrook Union High	2,026	5,132	23,258	4,987	2,220	1,416	31,880	11,719
Percent of total			72.95%	15.64%	6.96%	4.44%		36.37%
Per ADA			11,477	2,461	1,095	699	15,732	5,783
Grossmont Union High	16,301	25,503	162,923	16,842	17,674	24,882	222,321	94,495
Percent of total			73.28%	7.58%	7.95%	11.19%		39.13%
Per ADA			9,995	1,033	1,084	1,526	13,639	5,797
Julian Union High	100	600	2,172	147	230	163	2,712	952
Percent of total			80.11%	5.41%	8.48%	6.00%		34.36%
Per ADA			21,737	1,468	2,300	1,629	27,133	9,527
San Dieguito Union High	12,679	12,802	123,577	4,022	12,737	7,736	148,073	74,745
Percent of total			83.46%	2.72%	8.60%	5.22%		48.06%
Per ADA			9,746	317	1,005	610	11,678	5,895
Sweetwater Union High	36,390	1,242	393,642	59,658	39,801	26,567	519,667	201,893
Percent of total			75.75%	11.48%	7.66%	5.11%		40.00%
Per ADA			10,817	1,639	1,094	730	14,280	5,548
Total High School	67,497	\$ 45,280	\$ 787,436	\$ 92,571	\$ 82,594	\$ 67,695	\$ 1,030,296	\$ 424,850
Percent of total			76.43%	8.98%	8.02%	6.57%		40.68%
Per ADA			\$ 11,666	\$ 1,371	\$ 1,224	\$ 1,003	\$ 15,264	\$ 6,294

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2020-2021

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

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) In Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Direct Support/ Indirect Costs	Total Expenditures			
\$ 6,805	\$ 13,794	\$ 1,813	\$ 6,062	\$ -	\$ -	\$ -	\$ 52,408	\$ (150)	\$ (3,288)	\$ 9,839
12.98%	26.32%	3.46%	11.57%	0.00%	0.00%	0.00%				
\$ 2,343	\$ 4,749	\$ 624	\$ 2,087	\$ -	\$ -	\$ -	\$ 18,045			
11.593	21,741	4,379	8,460	3,002	179	(233)	82,166	730	(5,834)	10,067
14.11%	26.46%	5.33%	10.30%	3.65%	0.22%	-0.28%				
2,494	4,677	942	1,820	646	38	(50)	17,678			
244	228	114	2,392	15	50	0	3,426	(5,608)	(4,950)	2,710
7.11%	6.66%	3.31%	69.81%	0.44%	1.46%	0.00%				
5,519	5,169	2,571	54,163	340	1,132	0	77,585			
440	635	189	559	0	0	0	3,061	(120)	(417)	887
14.38%	20.74%	6.19%	18.26%	0.00%	0.00%	0.00%				
2,354	3,395	1,013	2,989	0	0	0	16,371			
\$ 252,411	\$ 404,535	\$ 74,013	\$ 176,626	\$ 9,698	\$ 9,174	\$ (2,651)	\$ 1,606,761	\$ (6,332)	\$ (80,964)	\$ 176,867
15.71%	25.18%	4.61%	10.99%	0.60%	0.57%	-0.16%				
\$ 2,247	\$ 3,601	\$ 659	\$ 1,572	\$ 86	\$ 82	\$ (24)	\$ 14,303			
HIGH SCHOOL DISTRICTS										
17,793	32,845	3,490	11,951	771	45	(285)	107,657	1,790	(224)	13,363
16.53%	30.51%	3.24%	11.10%	0.72%	0.04%	-0.26%				
2,596	4,792	509	1,744	113	7	(42)	15,707			
5,126	6,837	3,366	4,993	1	214	(31)	32,226	0	(346)	4,786
15.91%	21.22%	10.44%	15.50%	0.00%	0.66%	-0.10%				
2,529	3,374	1,661	2,464	0	106	(15)	15,903			
42,954	63,772	11,477	28,182	237	1,281	(892)	241,506	123	(19,062)	6,441
17.79%	26.41%	4.75%	11.67%	0.10%	0.53%	-0.37%				
2,635	3,912	704	1,729	15	79	(55)	14,816			
436	594	226	563	0	0	0	2,771	0	(59)	540
15.72%	21.45%	8.15%	20.32%	0.00%	0.00%	0.00%				
4,358	5,948	2,259	5,635	0	0	0	27,728			
21,650	36,246	4,227	15,923	285	2,567	(108)	155,535	6,634	(829)	11,974
13.92%	23.30%	2.72%	10.24%	0.18%	1.65%	-0.07%				
1,708	2,859	333	1,256	22	202	(9)	12,267			
73,934	127,122	55,846	41,225	59	5,342	(689)	504,732	(238)	14,696	15,939
14.65%	25.19%	11.06%	8.17%	0.01%	1.06%	-0.14%				
2,032	3,493	1,535	1,133	2	147	(19)	13,870			
\$ 161,892	\$ 267,417	\$ 78,632	\$ 102,837	\$ 1,353	\$ 9,450	\$ (2,005)	\$ 1,044,427	\$ 8,308	\$ (5,823)	\$ 39,457
15.50%	25.60%	7.53%	9.85%	0.13%	0.90%	-0.19%				
\$ 2,399	\$ 3,962	\$ 1,165	\$ 1,524	\$ 20	\$ 140	\$ (30)	\$ 15,474			

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2020-2021

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2020-21 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	2,252	\$ 4,517	\$ 19,226	\$ 2,069	\$ 2,640	\$ 1,409	\$ 25,344	\$ 11,410
Percent of total			75.86%	8.16%	10.42%	5.56%		43.28%
Per ADA			\$ 8,539	\$ 919	\$ 1,173	\$ 626	\$ 11,256	\$ 5,068
Borrego Springs Unified	353	700	4,793	999	314	732	6,838	2,002
Percent of total			70.09%	14.61%	4.59%	10.71%		29.82%
Per ADA			13,563	2,827	888	2,073	19,350	5,665
Carlsbad Unified	11,020	24,515	100,903	4,447	8,989	7,869	122,208	55,523
Percent of total			82.57%	3.64%	7.36%	6.44%		43.79%
Per ADA			9,156	403	816	714	11,089	5,038
Coronado Unified	2,958	3,417	24,680	3,275	3,013	3,961	34,930	16,477
Percent of total			70.66%	9.38%	8.63%	11.34%		39.96%
Per ADA			8,343	1,107	1,019	1,339	11,808	5,570
Mountain Empire Unified	1,612	1,536	17,661	4,303	1,255	2,449	25,669	8,331
Percent of total			68.81%	16.77%	4.89%	9.54%		33.32%
Per ADA			10,956	2,670	779	1,519	15,924	5,168
Oceanside Unified	16,302	28,315	169,697	20,367	15,296	12,959	218,319	93,426
Percent of total			77.73%	9.33%	7.01%	5.94%		40.83%
Per ADA			10,410	1,249	938	795	13,392	5,731
Poway Unified	35,371	52,749	322,843	27,826	54,729	16,166	421,564	182,838
Percent of total			76.58%	6.60%	12.98%	3.83%		41.27%
Per ADA			9,127	787	1,547	457	11,918	5,169
Ramona Unified	5,133	9,769	49,288	5,991	4,702	4,271	64,252	24,456
Percent of total			76.71%	9.32%	7.32%	6.65%		37.34%
Per ADA			9,601	1,167	916	832	12,516	4,764
San Diego Unified	97,189	100,127	1,050,168	127,994	264,954	32,748	1,475,864	630,937
Percent of total			71.16%	8.67%	17.95%	2.22%		42.31%
Per ADA			10,805	1,317	2,726	337	15,185	6,492
San Marcos Unified	20,076	28,922	188,632	10,626	17,105	14,046	230,409	108,701
Percent of total			81.87%	4.61%	7.42%	6.10%		44.49%
Per ADA			9,396	529	852	700	11,477	5,414
Valley Center-Pauma Unified	3,733	9,772	34,407	3,927	3,235	2,627	44,195	20,690
Percent of total			77.85%	8.88%	7.32%	5.94%		43.74%
Per ADA			9,218	1,052	867	704	11,840	5,543
Vista Unified	19,041	14,674	185,317	16,885	18,754	18,457	239,414	110,650
Percent of total			77.40%	7.05%	7.83%	7.71%		42.84%
Per ADA			9,733	887	985	969	12,574	5,811
Warner Unified	190	1,981	2,450	502	225	632	3,809	1,252
Percent of total			64.32%	13.18%	5.90%	16.60%		29.11%
Per ADA			12,895	2,643	1,183	3,328	20,048	6,589
Total Unified	215,231	\$ 280,994	\$ 2,170,066	\$ 229,211	\$ 395,211	\$ 118,326	\$ 2,912,814	\$ 1,266,692
Percent of total			74.50%	7.87%	13.57%	4.06%		42.10%
Per ADA			\$ 10,083	\$ 1,065	\$ 1,836	\$ 550	\$ 13,533	\$ 5,885
Total K-12	395,064	\$ 584,105	\$ 4,102,248	\$ 468,632	\$ 588,427	\$ 315,931	\$ 5,475,238	\$ 2,374,497
Percent of total			74.92%	8.56%	10.75%	5.77%		41.95%
Per ADA			\$ 10,384	\$ 1,186	\$ 1,489	\$ 800	\$ 13,859	\$ 6,010

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2020-2021

(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										
\$ 3,548	\$ 7,452	\$ 740	\$ 2,471	\$ 88	\$ 655	\$ -	\$ 26,363	\$ (303)	\$ (1,322)	\$ 3,194
13.46%	28.27%	2.81%	9.37%	0.33%	2.48%	0.00%				
\$ 1,576	\$ 3,310	\$ 329	\$ 1,097	\$ 39	\$ 291	\$ -	\$ 11,709			
1,415	1,755	585	921	35	0	0	6,712	58	183	883
21.08%	26.15%	8.71%	13.72%	0.52%	0.00%	0.00%				
4,004	4,967	1,655	2,606	99	0	0	18,995			
16,205	34,227	2,289	17,570	0	979	0	126,794	(100)	(4,686)	19,829
12.78%	26.99%	1.81%	13.86%	0.00%	0.77%	0.00%				
1,470	3,106	208	1,594	0	89	0	11,505			
5,899	11,720	1,136	6,032	0	0	(27)	41,237	6,308	1	3,418
14.30%	28.42%	2.75%	14.63%	0.00%	0.00%	-0.07%				
1,994	3,962	384	2,039	0	0	(9)	13,940			
4,491	6,561	1,557	3,657	48	355	(1)	25,000	(180)	489	2,025
17.97%	26.25%	6.23%	14.63%	0.19%	1.42%	0.00%				
2,786	4,070	966	2,269	30	220	(1)	15,509			
33,667	66,344	11,884	22,242	288	1,335	(362)	228,824	0	(10,505)	17,810
14.71%	28.99%	5.19%	9.72%	0.13%	0.58%	-0.16%				
2,065	4,070	729	1,364	18	82	(22)	14,037			
67,634	119,906	36,069	33,429	184	3,480	(477)	443,063	2,537	(18,961)	33,788
15.27%	27.06%	8.14%	7.54%	0.04%	0.79%	-0.11%				
1,912	3,390	1,020	945	5	98	(13)	12,526			
11,257	16,086	5,806	5,089	227	2,581	(2)	65,498	(250)	(1,497)	8,272
17.19%	24.56%	8.86%	7.77%	0.35%	3.94%	0.00%				
2,193	3,134	1,131	991	44	503	(0)	12,759			
242,878	491,891	43,004	82,951	164	1,336	(2,078)	1,491,083	19,330	4,111	104,238
16.29%	32.99%	2.88%	5.56%	0.01%	0.09%	-0.14%				
2,499	5,061	442	854	2	14	(21)	15,342			
35,309	69,996	7,953	21,101	284	1,245	(266)	244,323	(150)	(14,064)	14,858
14.45%	28.65%	3.26%	8.64%	0.12%	0.51%	-0.11%				
1,759	3,486	396	1,051	14	62	(13)	12,170			
7,585	11,403	1,928	5,569	20	107	0	47,302	(250)	(3,357)	6,415
16.03%	24.11%	4.08%	11.77%	0.04%	0.23%	0.00%				
2,032	3,055	517	1,492	5	29	0	12,673			
42,242	72,216	6,993	22,142	1,768	2,703	(441)	258,274	1,038	(17,821)	(3,148)
16.36%	27.96%	2.71%	8.57%	0.68%	1.05%	-0.17%				
2,219	3,793	367	1,163	93	142	(23)	13,564			
832	1,010	287	920	0	0	0	4,301	(68)	(560)	1,421
19.35%	23.49%	6.67%	21.38%	0.00%	0.00%	0.00%				
4,380	5,318	1,511	4,840	0	0	0	22,638			
\$ 472,962	\$ 910,569	\$ 120,231	\$ 224,094	\$ 3,105	\$ 14,775	\$ (3,654)	\$ 3,008,774	\$ 36,593	\$ (59,367)	\$ 221,627
15.72%	30.26%	4.00%	7.45%	0.10%	0.49%	-0.12%				
\$ 2,197	\$ 4,231	\$ 559	\$ 1,041	\$ 14	\$ 69	\$ (17)	\$ 13,979			
\$ 887,265	\$ 1,582,521	\$ 272,876	\$ 503,557	\$ 14,156	\$ 33,399	\$ (8,310)	\$ 5,659,962	\$ 38,569	\$ (146,154)	\$ 437,951
15.68%	27.96%	4.82%	8.90%	0.25%	0.59%	-0.15%				
\$ 2,246	\$ 4,006	\$ 691	\$ 1,275	\$ 36	\$ 85	\$ (21)	\$ 14,327			

Sources: 2020-2021 Adopted Budget Reports, SACS Report (Form 01)

In an effort to stabilize school funding, the State's 2020-21 budget package provided a hold-harmless

TABLE VIII

SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS

2019-2020

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	State Aid	Federal Contribution	County Property Tax Transfer*	Other Special Education Revenue ¹	Total Special Education Revenue	Total Direct Costs
EAST COUNTY						
Alpine Union Elementary	\$ 847,371	\$ 290,092	\$ 91,016	\$ 829,195	\$ 2,057,674	\$ 2,347,772
Cajon Valley Union Elementary	9,593,079	4,018,628	931,098	2,007,804	16,550,609	49,394,231
Dehesa Elementary	601,412	221,083	228,204	76,007	1,126,706	1,279,682
Grossmont Union High	11,142,639	5,085,770	1,172,546	2,898,847	20,299,801	63,245,203
Jamul-Dulzura Union Elementary	421,682	133,836	42,118	195,631	793,267	1,391,240
La Mesa-Spring Valley Elementary	6,835,644	3,011,144	690,482	2,304,653	12,841,923	29,724,126
Lakeside Union Elementary	3,493,807	1,492,934	312,119	663,491	5,962,351	12,276,552
Lemon Grove Elementary	1,789,475	911,496	199,726	133,559	3,034,256	8,205,983
Mountain Empire Unified	1,486,432	512,197	152,901	95,558	2,247,088	5,601,412
Santee Elementary	3,450,421	1,557,543	368,270	706,642	6,082,876	15,638,574
TOTAL EAST COUNTY	\$ 39,661,962	\$ 17,234,723	\$ 4,188,480	\$ 9,911,386	\$ 70,996,551	\$ 189,104,777
NORTH COASTAL						
Cardiff Elementary	\$ 292,704	\$ 97,392	\$ 37,171	\$ 43,018	\$ 470,285	\$ 1,457,746
Carlsbad Unified	5,203,940	2,156,977	642,087	875,036	8,878,040	29,928,336
Del Mar Union Elementary	1,875,791	976,964	243,105	304,168	3,400,028	12,024,678
Encinitas Union Elementary	2,427,343	1,162,485	285,252	449,881	4,324,960	13,214,921
Fallbrook Union Elementary	2,400,748	1,298,032	270,701	339,942	4,309,423	13,239,371
Fallbrook Union High	989,559	361,630	112,061	550,480	2,013,730	6,041,503
Oceanside Unified	7,975,276	3,691,047	981,070	1,560,641	14,208,034	50,856,811
Rancho Santa Fe Elementary	244,148	98,758	31,665	55,608	430,179	1,134,625
San Diego Union High	6,016,488	2,050,184	741,253	1,168,322	9,976,247	24,953,193
San Marcos Unified	10,712,802	4,104,991	1,180,777	1,481,464	17,480,034	55,833,036
Solana Beach Elementary	1,287,075	487,253	163,465	245,734	2,183,528	9,430,054
Vallecitos Elementary	122,668	39,294	11,262	12,294	185,518	299,357
Vista Unified	11,015,868	4,717,650	1,270,469	1,786,129	18,790,116	58,785,981
Bonsall Unified	1,209,801	571,129	141,263	153,406	2,075,599	6,221,238
TOTAL NORTH COASTAL	\$ 51,774,211	\$ 21,813,786	\$ 6,111,601	\$ 9,026,124	\$ 88,725,721	\$ 283,420,849
NORTH INLAND						
Borrego Springs Unified	\$ 231,581	\$ 76,670	\$ 21,906	\$ 34,027	\$ 364,184	\$ 870,001
Escondido Union Elementary	7,633,110	3,763,724	926,502	1,414,728	13,738,064	37,989,830
Escondido Union High	5,060,772	1,480,865	455,869	648,235	7,645,741	17,335,625
Julian Union Elementary	369,891	118,801	24,378	26,461	539,531	925,273
Julian Union High	58,094	32,035	10,424	42,892	143,445	503,788
Ramona Unified	2,577,492	1,027,222	324,762	1,068,176	4,997,652	12,036,312
San Pasqual Union Elementary	549,493	82,665	33,465	36,963	702,586	724,992
Spencer Valley Elementary	1,235,741	426,953	129,696	139,069	1,931,459	1,859,025
Valley Center-Pauma Unified	2,082,004	1,027,340	219,578	293,388	3,622,310	7,375,894
Warner Unified	160,995	65,946	15,003	45,170	287,114	413,112
TOTAL NORTH INLAND	\$ 19,959,173	\$ 8,102,221	\$ 2,161,583	\$ 3,749,109	\$ 33,972,086	\$ 80,033,852
SOUTH COUNTY						
Chula Vista Elementary	\$ 13,160,341	\$ 6,486,774	\$ 1,681,789	\$ 1,838,870	\$ 23,167,774	\$ 65,826,488
Coronado Unified	1,214,035	591,835	173,058	618,351	2,597,279	7,511,441
National Elementary	2,357,865	1,172,176	312,234	335,540	4,177,815	10,904,578
San Ysidro Elementary	1,882,019	1,150,325	255,985	276,587	3,564,916	10,384,667
South Bay Union Elementary	3,520,437	1,544,010	401,181	532,080	5,997,708	16,773,714
Sweetwater Union High	19,021,777	7,072,722	2,212,299	2,607,637	30,914,435	91,976,734
TOTAL SOUTH COUNTY	\$ 41,156,474	\$ 18,017,841	\$ 5,036,546	\$ 6,209,065	\$ 70,419,926	\$ 203,377,623
Poway Unified	\$ 18,308,442	\$ 6,531,201	\$ 2,068,215	\$ 5,888,403	\$ 32,796,262	\$ 87,242,491
San Diego Unified	63,494,229	27,150,324	5,476,279	8,853,433	104,974,265	345,945,678
TOTAL	\$ 81,802,671	\$ 33,681,525	\$ 7,544,494	\$ 14,741,836	\$ 137,770,526	\$ 433,188,168
TOTAL K-12	\$ 234,354,491	\$ 98,850,095	\$ 25,042,704	\$ 43,637,520	\$ 401,884,810	\$ 1,189,125,269

Source: 2019-2020 Unaudited Actuals Financial Reports, SACS Report (Form 01)

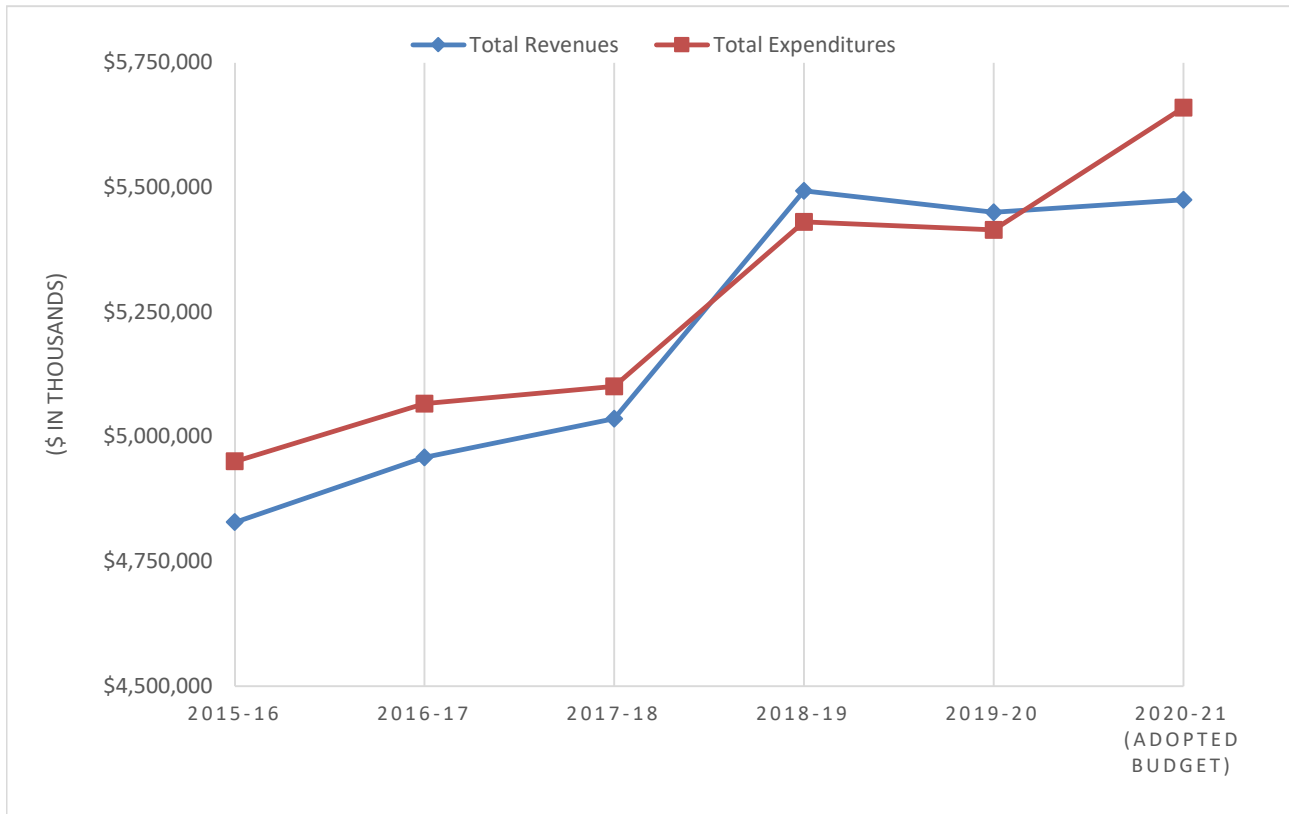
Notes: Does not include transportation. Sum may not equal total column due to rounding.

¹ Other Special Education revenue does not include transfers from other categorical programs. *Objec 8097

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2019-2020

	(7)	(8)	(9)	(10)	(11)	(12)
DISTRICTS	Indirect Support Costs	Total Expenditures	Direct Costs as % of Expenditures	Indirect Support Costs as % of Expenditures	Total Encroachment	Total Encroachment as % of Expenditures
EAST COUNTY						
Alpine Union Elementary	\$ -	\$ 2,347,772	100.00%	N/A	\$ 290,098	12.36%
Cajon Valley Union Elementary	476,212	49,870,443	99.05%	0.95%	33,319,834	66.81%
Dehesa Elementary	-	1,279,682	100.00%	N/A	152,976	11.95%
Grossmont Union High	43,064	63,288,267	99.93%	0.07%	42,988,466	67.92%
Jamul-Dulzura Union Elementary	59,045	1,450,285	95.93%	4.07%	657,018	45.30%
La Mesa-Spring Valley Elementary	319	29,724,446	100.00%	0.00%	16,882,523	56.80%
Lakeside Union Elementary	909,656	13,186,208	93.10%	6.90%	7,223,857	54.78%
Lemon Grove Elementary	-	8,205,983	100.00%	N/A	5,171,727	63.02%
Mountain Empire Unified	4	5,601,416	100.00%	0.00%	3,354,328	59.88%
Santee Elementary	627,435	16,266,009	96.14%	3.86%	10,183,133	62.60%
TOTAL EAST COUNTY	\$ 2,115,735	\$ 191,220,512	98.41%	2.26%	\$ 120,223,961	62.87%
NORTH COASTAL						
Cardiff Elementary	\$ -	\$ 1,457,746	100.00%	N/A	\$ 987,461	67.74%
Carlsbad Unified	2,069	29,930,405	99.99%	0.01%	21,052,366	70.34%
Del Mar Union Elementary	5,641	12,030,319	99.95%	0.05%	8,630,291	71.74%
Encinitas Union Elementary	78,881	13,293,802	99.41%	0.59%	8,968,842	67.47%
Fallbrook Union Elementary	150,000	13,389,371	98.88%	1.12%	9,079,948	67.81%
Fallbrook Union High	6,672	6,048,175	99.89%	0.11%	4,034,445	66.71%
Oceanside Unified	205,473	51,062,284	99.60%	0.40%	36,854,249	72.18%
Rancho Santa Fe Elementary	-	1,134,625	100.00%	N/A	704,446	62.09%
San Dieguito Union High	124,791	25,077,984	99.50%	0.50%	15,101,737	60.22%
San Marcos Unified	7,669	55,840,705	99.99%	0.01%	38,360,670	68.70%
Solana Beach Elementary	22,414	9,452,468	99.76%	0.24%	7,268,940	76.90%
Vallecitos Elementary	-	299,357	100.00%	N/A	113,839	38.03%
Vista Unified	2,421,231	61,207,212	96.04%	3.96%	42,417,096	69.30%
Bonsall Unified	263,102	6,484,340	95.94%	4.06%	4,408,741	67.99%
TOTAL NORTH COASTAL	\$ 3,287,942	\$ 286,708,791	99.21%	1.00%	\$ 197,983,070	69.05%
NORTH INLAND						
Borrego Springs Unified	\$ -	\$ 870,001	100.00%	N/A	\$ 505,817	58.14%
Escondido Union Elementary	189,477	38,179,306	99.50%	0.50%	24,441,242	64.02%
Escondido Union High	62,608	17,398,234	99.64%	0.36%	9,752,493	56.05%
Julian Union Elementary	-	925,273	100.00%	N/A	385,742	41.69%
Julian Union High	-	503,788	100.00%	N/A	360,343	71.53%
Ramona Unified	63,016	12,099,328	99.48%	0.52%	7,101,676	58.69%
San Pasqual Union Elementary	-	724,992	100.00%	N/A	22,406	3.09%
Spencer Valley Elementary	14,000	1,873,025	99.25%	0.75%	-	0.00%
Valley Center-Pauma Unified	215,163	7,591,057	97.17%	2.83%	3,968,746	52.28%
Warner Unified	15,836	428,948	96.31%	3.69%	141,835	33.07%
TOTAL NORTH INLAND	\$ 560,100	\$ 80,593,952	99.13%	1.44%	\$ 46,680,300	57.92%
SOUTH COUNTY						
Chula Vista Elementary	\$ 1,805,336	\$ 67,631,824	97.33%	2.67%	\$ 44,464,050	65.74%
Coronado Unified	35,936	7,547,377	99.52%	0.48%	4,950,098	65.59%
National Elementary	802,815	11,707,393	93.14%	6.86%	7,529,579	64.31%
San Ysidro Elementary	2,794	10,387,461	99.97%	0.03%	6,822,545	65.68%
South Bay Union Elementary	135,907	16,909,621	99.20%	0.80%	10,911,913	64.53%
Sweetwater Union High	376,871	92,353,605	99.59%	0.41%	61,439,170	66.53%
TOTAL SOUTH COUNTY	\$ 3,159,659	\$ 206,537,282	98.13%	1.87%	\$ 136,117,356	65.90%
Poway Unified	\$ 368,614	\$ 87,611,105	99.58%	0.42%	\$ 54,814,844	62.57%
San Diego Unified	917,794	346,863,472	99.74%	0.26%	241,889,207	69.74%
TOTAL	\$ 1,286,408	\$ 434,474,577	99.66%	0.34%	\$ 296,704,050	68.29%
TOTAL K-12	\$ 10,409,844	\$ 1,199,535,114	98.91%	1.39%	\$ 797,708,738	66.50%

REVENUES AND EXPENDITURES - GENERAL FUND COMPARISON TABLE (K-12) 2019-2020



Fiscal Year	Total Revenues (in thousands)	Total Expenditures (in thousands)
2015-16	\$4,828,814	\$4,950,722
2016-17	\$4,958,752	\$5,066,352
2017-18	\$5,036,030	\$5,100,761
2018-19	\$5,493,300	\$5,430,765
2019-20	\$5,450,300	\$5,414,893
2020-21 (Adopted Budget)	\$5,475,238	\$5,659,962

TABLE IX COSTS BY PROGRAM - GENERAL FUND 2019-2020

		(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	\$ -	\$ 8,293,391	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	3,369,135	-	-	-	-	-
	TOTAL COSTS	-	11,662,526	-	-	-	-	-
Cajon Valley Union	Direct Costs	211,663	95,227,444	-	-	-	-	-
	Allocated Costs	-	31,084,130	-	-	-	-	-
	TOTAL COSTS	211,663	126,311,575	-	-	-	-	-
Cardiff	Direct Costs	-	5,628,776	-	-	-	-	-
	Allocated Costs	-	1,727,873	-	-	-	-	-
	TOTAL COSTS	-	7,356,650	-	-	-	-	-
Chula Vista Elementary	Direct Costs	687,030	180,186,529	-	-	-	-	-
	Allocated Costs	454,707	63,545,633	-	-	-	-	-
	TOTAL COSTS	1,141,737	243,732,162	-	-	-	-	-
Dehesa	Direct Costs	-	1,241,469	-	-	-	-	-
	Allocated Costs	-	799,845	-	-	-	-	-
	TOTAL COSTS	-	2,041,313	-	-	-	-	-
Del Mar Union	Direct Costs	-	34,209,576	-	-	-	-	-
	Allocated Costs	-	10,483,814	-	-	-	-	-
	TOTAL COSTS	-	44,693,390	-	-	-	-	-
Encinitas Union	Direct Costs	-	36,340,628	-	-	-	-	-
	Allocated Costs	-	9,738,327	-	-	-	-	-
	TOTAL COSTS	-	46,078,955	-	-	-	-	-
Escondido Union	Direct Costs	208,781	88,570,771	1,704,154	-	273,917	-	-
	Allocated Costs	-	37,395,836	-	-	106,508	-	-
	TOTAL COSTS	208,781	125,966,607	1,704,154	-	380,425	-	-
Fallbrook Union Elementary	Direct Costs	104,422	33,124,688	-	-	325,515	139	157,052
	Allocated Costs	-	11,473,670	-	-	96,657	-	48,329
	TOTAL COSTS	104,422	44,598,357	-	-	422,172	139	205,380
Jamul-Dulzura Union	Direct Costs	-	3,305,711	-	-	-	-	-
	Allocated Costs	-	1,796,861	-	-	-	-	-
	TOTAL COSTS	-	5,102,573	-	-	-	-	-
Julian Union	Direct Costs	127,776	1,992,554	-	-	-	-	-
	Allocated Costs	-	715,322	-	-	-	-	-
	TOTAL COSTS	127,776	2,707,875	-	-	-	-	-
La Mesa-Spring Valley	Direct Costs	38,444	81,681,087	-	-	-	-	478,777
	Allocated Costs	-	12,202,973	-	-	-	-	-
	TOTAL COSTS	38,444	93,884,060	-	-	-	-	478,777
Lakeside Union	Direct Costs	61,776	33,589,398	-	-	-	-	-
	Allocated Costs	-	10,059,292	-	-	-	-	-
	TOTAL COSTS	61,776	43,648,690	-	-	-	-	-
Lemon Grove	Direct Costs	52,566	22,982,801	-	-	-	-	-
	Allocated Costs	779,993	6,409,537	-	-	-	-	-
	TOTAL COSTS	832,559	29,392,337	-	-	-	-	-
National	Direct Costs	2,099	40,749,002	-	-	-	-	-
	Allocated Costs	-	15,081,804	-	-	-	-	-
	TOTAL COSTS	2,099	55,830,806	-	-	-	-	-
Rancho Santa Fe	Direct Costs	-	6,711,219	-	-	-	-	-
	Allocated Costs	-	1,572,050	-	-	-	-	-
	TOTAL COSTS	-	8,283,268	-	-	-	-	-
San Pasqual Union	Direct Costs	-	3,545,183	-	-	-	-	-
	Allocated Costs	-	1,164,275	-	-	-	-	-
	TOTAL COSTS	-	4,709,458	-	-	-	-	-
San Ysidro	Direct Costs	71,568	33,573,189	-	-	-	-	-
	Allocated Costs	3,008,937	6,913,630	-	-	-	-	-
	TOTAL COSTS	3,080,506	40,486,819	-	-	-	-	-
Santee	Direct Costs	1,028,290	35,071,829	187,949	-	-	-	161,897
	Allocated Costs	-	11,243,122	41,410	-	-	-	41,410
	TOTAL COSTS	1,028,290	46,314,951	229,359	-	-	-	203,307

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

(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								
\$ -	\$ -	\$ 8,293,391	\$ 73,086	\$ -	\$ 73,086	\$ 2,347,772	\$ -	\$ 10,714,249
-	-	3,369,135	-	-	-	523,112	-	3,892,248
-	-	11,662,526	73,086	-	73,086	2,870,885	-	14,606,496
25,008	-	95,464,115	3,917,244	-	3,917,244	48,348,750	-	147,730,109
-	-	31,084,130	548,285	-	548,285	8,335,888	-	39,968,304
25,008	-	126,548,245	4,465,530	-	4,465,530	56,684,638	-	187,698,413
-	-	5,628,776	309,825	-	309,825	1,250,179	-	7,188,780
-	-	1,727,873	-	-	-	87,323	-	1,815,197
-	-	7,356,650	309,825	-	309,825	1,337,502	-	9,003,977
-	-	180,873,559	2,883,925	-	2,883,925	65,033,197	-	248,790,681
-	-	64,000,340	5,399,014	-	5,399,014	10,900,603	-	80,299,957
-	-	244,873,899	8,282,939	-	8,282,939	75,933,799	-	329,090,638
-	-	1,241,469	-	-	-	1,279,682	-	2,521,151
-	-	799,845	-	-	-	-	-	799,845
-	-	2,041,313	-	-	-	1,279,682	-	3,320,996
-	-	34,209,576	122,218	-	122,218	12,005,849	-	46,337,642
-	-	10,483,814	-	-	-	1,347,059	-	11,830,873
-	-	44,693,390	122,218	-	122,218	13,352,908	-	58,168,515
-	-	36,340,628	62,508	-	62,508	13,182,852	-	49,585,988
-	-	9,738,327	-	-	-	1,855,919	-	11,594,246
-	-	46,078,955	62,508	-	62,508	15,038,771	-	61,180,234
-	-	90,757,623	8,089,068	-	8,089,068	37,989,830	-	136,836,521
-	-	37,502,344	-	-	-	8,988,611	-	46,490,956
-	-	128,259,968	8,089,068	-	8,089,068	46,978,441	-	183,327,477
-	-	33,711,815	254,523	355,087	609,610	13,114,414	-	47,435,838
-	-	11,618,655	29,253	19,076	48,329	2,892,454	-	14,559,438
-	-	45,330,470	283,775	374,163	657,938	16,006,868	-	61,995,276
-	-	3,305,711	4,378	-	4,378	1,335,635	-	4,645,724
-	-	1,796,861	-	-	-	388,818	-	2,185,679
-	-	5,102,573	4,378	-	4,378	1,724,453	-	6,831,403
-	-	2,120,330	1,712	-	1,712	925,273	-	3,047,315
-	-	715,322	-	-	-	483,041	-	1,198,363
-	-	2,835,652	1,712	-	1,712	1,408,314	-	4,245,678
-	-	82,198,308	513,093	-	513,093	29,724,126	-	112,435,527
-	-	12,202,973	-	-	-	3,348,053	-	15,551,026
-	-	94,401,281	513,093	-	513,093	33,072,179	-	127,986,553
-	-	33,651,174	125,545	-	125,545	12,394,489	-	46,171,209
-	-	10,059,292	-	-	-	1,307,070	-	11,366,362
-	-	43,710,467	125,545	-	125,545	13,701,559	-	57,537,571
-	-	23,035,367	240,511	-	240,511	8,109,203	-	31,385,080
-	-	7,189,530	19,142	-	19,142	1,299,055	-	8,507,726
-	-	30,224,897	259,652	-	259,652	9,408,257	-	39,892,806
-	-	40,751,102	583,436	-	583,436	10,581,120	-	51,915,657
-	-	15,081,804	-	-	-	2,353,717	-	17,435,521
-	-	55,832,905	583,436	-	583,436	12,934,837	-	69,351,178
-	-	6,711,219	-	-	-	1,134,625	-	7,845,843
-	-	1,572,050	-	-	-	-	-	1,572,050
-	-	8,283,268	-	-	-	1,134,625	-	9,417,893
-	-	3,545,183	72,419	-	72,419	654,749	-	4,272,350
-	-	1,164,275	-	-	-	79,437	-	1,243,713
-	-	4,709,458	72,419	-	72,419	734,187	-	5,516,063
-	-	33,644,758	226,361	-	226,361	10,200,772	-	44,071,891
-	-	9,922,567	-	-	-	1,018,119	-	10,940,687
-	-	43,567,325	226,361	-	226,361	11,218,891	-	55,012,577
-	-	36,449,964	371,060	-	371,060	15,638,574	-	52,459,599
-	-	11,325,943	-	-	-	2,637,125	-	13,963,068
-	-	47,775,907	371,060	-	371,060	18,275,699	-	66,422,667

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

		(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	\$ 48,520	\$ -	\$ 282,135	\$ -	\$ 330,655	\$ 11,044,903
	Allocated Costs	-	-	-	-	-	3,892,248
	TOTAL COSTS	48,520	-	282,135	-	330,655	14,937,151
Cajon Valley Union	Direct Costs	2,128,217	111,662	-	-	2,239,879	149,969,988
	Allocated Costs	-	-	-	945,488	945,488	40,913,792
	TOTAL COSTS	2,128,217	111,662	-	945,488	3,185,367	190,883,780
Cardiff	Direct Costs	-	-	-	-	-	7,188,780
	Allocated Costs	-	-	-	-	-	1,815,197
	TOTAL COSTS	-	-	-	-	-	9,003,977
Chula Vista Elementary	Direct Costs	4,239,372	666,745	-	-	4,906,117	253,696,797
	Allocated Costs	42,867	2,399,561	-	-	2,442,428	82,742,385
	TOTAL COSTS	4,282,238	3,066,306	-	-	7,348,544	336,439,182
Dehesa	Direct Costs	-	-	-	-	-	2,521,151
	Allocated Costs	-	-	13,967	3,117,444	3,131,411	3,931,256
	TOTAL COSTS	-	-	13,967	3,117,444	3,131,411	6,452,407
Del Mar Union	Direct Costs	-	-	-	-	-	46,337,642
	Allocated Costs	-	-	-	-	-	11,830,873
	TOTAL COSTS	-	-	-	-	-	58,168,515
Encinitas Union	Direct Costs	262,933	154,946	214	-	418,093	50,004,081
	Allocated Costs	-	-	-	-	-	11,594,246
	TOTAL COSTS	262,933	154,946	214	-	418,093	61,598,327
Escondido Union	Direct Costs	3,502,420	54,189	-	-	3,556,609	140,393,130
	Allocated Costs	40,845	-	-	-	40,845	46,531,800
	TOTAL COSTS	3,543,265	54,189	-	-	3,597,453	186,924,930
Fallbrook Union Elementary	Direct Costs	885,006	-	-	-	885,006	48,320,844
	Allocated Costs	162,146	-	-	-	162,146	14,721,584
	TOTAL COSTS	1,047,153	-	-	-	1,047,153	63,042,429
Jamul-Dulzura Union	Direct Costs	-	-	-	-	-	4,645,724
	Allocated Costs	-	-	-	-	-	2,185,679
	TOTAL COSTS	-	-	-	-	-	6,831,403
Julian Union	Direct Costs	25,000	391	-	-	25,391	3,072,706
	Allocated Costs	-	-	-	82,821	82,821	1,281,184
	TOTAL COSTS	25,000	391	-	82,821	108,212	4,353,890
La Mesa-Spring Valley	Direct Costs	1,126,626	19,007	-	-	1,145,633	113,581,160
	Allocated Costs	-	-	-	759,653	759,653	16,310,679
	TOTAL COSTS	1,126,626	19,007	-	759,653	1,905,286	129,891,839
Lakeside Union	Direct Costs	505,846	8,727	50,938	-	565,511	46,736,719
	Allocated Costs	-	-	-	-	-	11,366,362
	TOTAL COSTS	505,846	8,727	50,938	-	565,511	58,103,081
Lemon Grove	Direct Costs	-	-	-	-	-	31,385,080
	Allocated Costs	-	-	-	-	-	8,507,726
	TOTAL COSTS	-	-	-	-	-	39,892,806
National	Direct Costs	-	85,646	-	-	85,646	52,001,303
	Allocated Costs	-	-	-	-	-	17,435,521
	TOTAL COSTS	-	85,646	-	-	85,646	69,436,824
Rancho Santa Fe	Direct Costs	-	-	-	-	-	7,845,843
	Allocated Costs	-	-	-	-	-	1,572,050
	TOTAL COSTS	-	-	-	-	-	9,417,893
San Pasqual Union	Direct Costs	-	-	-	-	-	4,272,350
	Allocated Costs	-	-	-	-	-	1,243,713
	TOTAL COSTS	-	-	-	-	-	5,516,063
San Ysidro	Direct Costs	-	-	-	-	-	44,071,891
	Allocated Costs	-	-	-	-	-	10,940,687
	TOTAL COSTS	-	-	-	-	-	55,012,577
Santee	Direct Costs	-	2,445	265,503	-	267,949	52,727,547
	Allocated Costs	-	-	-	-	-	13,963,068
	TOTAL COSTS	-	2,445	265,503	-	267,949	66,690,615

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

(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 2019-2020
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
ELEMENTARY SCHOOL DISTRICTS							
1,372,543	120	-	177,401	569,531	747,052	17,056,746	6.85%
14,272,985	52,515	-	2,648,360	4,794,864	7,495,739	212,652,504	7.23%
920,958	-	-	-	1,949,186	1,949,186	11,874,121	3.46%
13,396,459	1,257	173,235	591,992	2,480,865	3,247,350	353,082,991	4.26%
1,256,646	-	-	-	106,682	106,682	7,815,734	5.21%
4,665,204	10,742	-	73,787	766,787	851,315	63,685,035	4.47%
3,623,255	-	-	-	344,530	344,530	65,566,112	6.33%
10,189,948	106,931	-	1,027,792	4,866,045	6,000,768	203,115,647	5.46%
5,338,102	(0)	-	672,196	12,437,352	13,109,547	81,490,078	6.92%
900,418	546	-	36,252	292,409	329,207	8,061,028	8.73%
320,354	4,024	-	-	122,439	126,463	4,800,708	4.36%
7,565,157	101	-	424,487	2,397,699	2,822,287	140,279,283	4.85%
5,521,936	27,084	-	6,390	163,397	196,872	63,821,890	8.71%
3,914,740	14,111	-	804,963	909,974	1,729,048	45,536,594	10.10%
5,675,541	306,046	-	404,107	1,415,938	2,126,091	77,238,456	8.71%
1,806,025	-	-	-	430,923	430,923	11,654,842	9.60%
366,207	-	-	-	80,985	80,985	5,963,256	4.67%
4,837,556	4,145	-	283,211	1,412,365	1,699,721	61,549,855	10.71%
3,980,724	4,251	16,411	90,566	3,133,699	3,244,927	73,916,266	5.96%

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

		(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	\$ -	\$ 26,641,440	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	9,252,634	-	-	-	-	-
	TOTAL COSTS	-	35,894,074	-	-	-	-	-
South Bay Union	Direct Costs	1,564	59,372,312	-	-	-	-	-
	Allocated Costs	-	9,032,884	-	-	-	-	-
	TOTAL COSTS	1,564	68,405,196	-	-	-	-	-
Spencer Valley	Direct Costs	-	806,285	-	-	-	-	-
	Allocated Costs	-	167,464	-	-	-	-	-
	TOTAL COSTS	-	973,749	-	-	-	-	-
Vallecitos	Direct Costs	-	1,491,418	-	-	-	-	-
	Allocated Costs	-	632,997	-	-	-	-	-
	TOTAL COSTS	-	2,124,415	-	-	-	-	-
TOTAL ELEMENTARY	Direct Costs	\$ 2,595,980	\$ 834,336,698	\$ 1,892,102	\$ -	\$ 599,432	\$ 139	\$ 797,726
	Allocated Costs	\$ 4,243,637	\$ 255,863,110	\$ 41,410	\$ -	\$ 203,165	\$ -	\$ 89,739
	TOTAL COSTS	\$ 6,839,617	\$ 1,090,199,808	\$ 1,933,513	\$ -	\$ 802,597	\$ 139	\$ 887,465
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs	\$ -	\$ 34,526,556	\$ 459,057	\$ 3,451,106	\$ 1,895,997	\$ -	\$ -
	Allocated Costs	-	19,853,241	95,157	1,262,245	678,701	-	-
	TOTAL COSTS	-	54,379,796	554,213	4,713,351	2,574,698	-	-
Fallbrook Union High	Direct Costs	-	12,081,979	-	1,166,447	777,728	-	-
	Allocated Costs	-	4,690,550	-	86,409	227,134	-	-
	TOTAL COSTS	-	16,772,529	-	1,252,856	1,004,861	-	-
Grossmont Union High	Direct Costs	-	89,466,902	3,708,617	1,697,076	58	-	-
	Allocated Costs	-	31,551,529	1,007,784	295,349	-	-	-
	TOTAL COSTS	-	121,018,431	4,716,401	1,992,426	58	-	-
Julian Union High	Direct Costs	-	1,241,526	-	19,597	-	-	-
	Allocated Costs	-	611,480	-	-	-	-	-
	TOTAL COSTS	-	1,853,006	-	19,597	-	-	-
San Dieguito Union High	Direct Costs	-	72,148,557	-	1,269,156	-	-	-
	Allocated Costs	-	30,845,303	-	473,267	-	-	-
	TOTAL COSTS	-	102,993,860	-	1,742,423	-	-	-
Sweetwater Union High	Direct Costs	-	276,145,833	494,236	1,730,673	7,483,288	-	594,221
	Allocated Costs	-	36,521,441	23,788	245,877	-	-	78,311
	TOTAL COSTS	-	312,667,274	518,025	1,976,550	7,483,288	-	672,533
TOTAL HIGH SCHOOL	Direct Costs	\$ -	\$ 485,611,352	\$ 4,661,910	\$ 9,334,055	\$ 10,157,071	\$ -	\$ 594,221
	Allocated Costs	\$ -	\$ 128,037,894	\$ 1,126,729	\$ 2,363,147	\$ 905,834	\$ -	\$ 78,311
	TOTAL COSTS	\$ -	\$ 613,649,247	\$ 5,788,639	\$ 11,697,202	\$ 11,062,905	\$ -	\$ 672,533

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

(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			
\$ -	\$ -	\$ 26,641,440	\$ 6,814	\$ -	\$ 6,814	\$ 9,430,054	\$ -	\$ 36,078,307
-	-	9,252,634	332,816	-	332,816	964,685	-	10,550,135
-	-	35,894,074	339,630	-	339,630	10,394,739	-	46,628,442
-	-	59,373,876	179,404	-	179,404	16,615,980	-	76,169,260
-	-	9,032,884	-	-	-	2,234,389	-	11,267,274
-	-	68,406,761	179,404	-	179,404	18,850,370	-	87,436,534
-	-	806,285	-	-	-	1,859,025	-	2,665,310
-	-	167,464	-	-	-	-	-	167,464
-	-	973,749	-	-	-	1,859,025	-	2,832,773
-	-	1,491,418	163	-	163	299,357	-	1,790,938
-	-	632,997	-	-	-	15,417	-	648,414
-	-	2,124,415	163	-	163	314,774	-	2,439,352
\$ 25,008	\$ -	\$ 840,247,086	\$ 18,037,292	\$ 355,087	\$ 18,392,379	\$ 313,455,506	\$ -	\$ 1,172,094,970
\$ -	\$ -	\$ 260,441,061	\$ 6,328,510	\$ 19,076	\$ 6,347,586	\$ 51,059,897	\$ -	\$ 317,848,545
\$ 25,008	\$ -	\$ 1,100,688,147	\$ 24,365,802	\$ 374,163	\$ 24,739,965	\$ 364,515,403	\$ -	\$ 1,489,943,515
HIGH SCHOOL DISTRICTS								
\$ 2,320,134	\$ -	\$ 42,652,850	\$ 3,229,424	\$ -	\$ 3,229,424	\$ 17,335,625	\$ 827,239	\$ 64,045,139
1,060,138	-	22,949,481	1,256,348	-	1,256,348	5,034,788	95,157	29,335,773
3,380,272	-	65,602,331	4,485,772	-	4,485,772	22,370,413	922,396	93,380,912
177,484	-	14,203,638	436,384	-	436,384	5,857,410	705,284	21,202,716
-	-	5,004,092	-	-	-	744,103	-	5,748,196
177,484	-	19,207,731	436,384	-	436,384	6,601,513	705,284	26,950,912
4,274,069	1,542	99,148,264	3,648,810	-	3,648,810	62,357,586	2,465,610	167,620,270
5,890	-	32,860,553	744,302	-	744,302	12,615,279	1,748,382	47,968,517
4,279,959	1,542	132,008,817	4,393,112	-	4,393,112	74,972,865	4,213,992	215,588,787
-	-	1,261,123	-	-	-	503,788	68,463	1,833,374
-	-	611,480	-	-	-	108,728	-	720,209
-	-	1,872,603	-	-	-	612,516	68,463	2,553,582
112,435	-	73,530,149	114,928	-	114,928	24,327,701	4,867,729	102,840,506
-	-	31,318,570	-	-	-	3,675,796	1,412,917	36,407,283
112,435	-	104,848,718	114,928	-	114,928	28,003,496	6,280,646	139,247,788
7,524,372	-	293,972,623	1,592,189	-	1,592,189	91,118,263	-	386,683,075
-	-	36,869,417	-	-	-	1,191,305	-	38,060,722
7,524,372	-	330,842,041	1,592,189	-	1,592,189	92,309,567	-	424,743,797
\$ 14,408,494	\$ 1,542	\$ 524,768,647	\$ 9,021,735	\$ -	\$ 9,021,735	\$ 201,500,373	\$ 8,934,325	\$ 744,225,079
\$ 1,066,028	\$ -	\$ 133,577,944	\$ 2,000,650	\$ -	\$ 2,000,650	\$ 23,369,999	\$ 3,256,456	\$ 162,205,049
\$ 15,474,523	\$ 1,542	\$ 658,346,590	\$ 11,022,385	\$ -	\$ 11,022,385	\$ 224,870,372	\$ 12,190,781	\$ 906,430,128

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

		(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	\$ -	\$ 97	\$ -	\$ -	\$ 97	\$ 36,078,404
	Allocated Costs	-	-	25,900	45,326	71,226	10,621,362
	TOTAL COSTS	-	97	25,900	45,326	71,323	46,699,766
South Bay Union	Direct Costs	1,905,955	45,748	-	-	1,951,703	78,120,963
	Allocated Costs	-	-	-	545,671	545,671	11,812,945
	TOTAL COSTS	1,905,955	45,748	-	545,671	2,497,374	89,933,907
Spencer Valley	Direct Costs	-	-	-	-	-	2,665,310
	Allocated Costs	-	-	-	-	-	167,464
	TOTAL COSTS	-	-	-	-	-	2,832,773
Vallecitos	Direct Costs	232,448	-	-	-	232,448	2,023,387
	Allocated Costs	-	-	-	36,093	36,093	684,506
	TOTAL COSTS	232,448	-	-	36,093	268,541	2,707,893
TOTAL ELEMENTARY	Direct Costs	\$ 14,862,344	\$ 1,149,602	\$ 598,790	\$ -	\$ 16,610,736	\$ 1,188,705,705
	Allocated Costs	\$ 245,857	\$ 2,399,561	\$ 39,868	\$ 5,532,495	\$ 8,217,781	\$ 326,066,325
	TOTAL COSTS	\$ 15,108,202	\$ 3,549,163	\$ 638,657	\$ 5,532,495	\$ 24,828,516	\$ 1,514,772,031
HIGH SCHOOL DISTRICTS							
Escondido Union High	Direct Costs	\$ 784,187	\$ -	\$ 486,864	\$ -	\$ 1,271,051	\$ 65,316,189
	Allocated Costs	166,727	-	-	414,759	581,486	29,917,259
	TOTAL COSTS	950,914	-	486,864	414,759	1,852,536	95,233,448
Fallbrook Union High	Direct Costs	121,453	167,075	-	-	288,528	21,491,243
	Allocated Costs	-	-	-	-	-	5,748,196
	TOTAL COSTS	121,453	167,075	-	-	288,528	27,239,439
Grossmont Union High	Direct Costs	438,825	506,845	-	-	945,670	168,565,940
	Allocated Costs	17,747	-	-	-	17,747	47,986,264
	TOTAL COSTS	456,572	506,845	-	-	963,417	216,552,204
Julian Union High	Direct Costs	-	-	-	-	-	1,833,374
	Allocated Costs	-	-	-	-	-	720,209
	TOTAL COSTS	-	-	-	-	-	2,553,582
San Dieguito Union High	Direct Costs	42,682	-	-	-	42,682	102,883,188
	Allocated Costs	-	-	-	-	-	36,407,283
	TOTAL COSTS	42,682	-	-	-	42,682	139,290,471
Sweetwater Union High	Direct Costs	-	176,125	-	-	176,125	386,859,200
	Allocated Costs	-	-	-	1,515,339	1,515,339	39,576,061
	TOTAL COSTS	-	176,125	-	1,515,339	1,691,464	426,435,261
TOTAL HIGH SCHOOL	Direct Costs	\$ 1,387,146	\$ 850,046	\$ 486,864	\$ -	\$ 2,724,055	\$ 746,949,134
	Allocated Costs	\$ 184,474	\$ -	\$ -	\$ 1,930,098	\$ 2,114,572	\$ 164,319,621
	TOTAL COSTS	\$ 1,571,620	\$ 850,046	\$ 486,864	\$ 1,930,098	\$ 4,838,627	\$ 911,268,755

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

(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 2019-2020
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
4,443,269	-	513,697	67,513	220,000	801,210	51,944,244	9.04%
6,732,638	32,877	-	2,461,117	1,120,734	3,614,728	100,281,274	6.65%
109,110	24,121	-	-	1,200,000	1,224,121	4,166,004	2.92%
273,285	43,306	-	336,804	75,000	455,111	3,436,289	7.69%
\$ 101,483,061	\$ 632,177	\$ 703,343	\$ 10,106,938	\$ 41,291,406	\$ 52,733,863	\$ 1,668,988,954	
HIGH SCHOOL DISTRICTS							
6,317,620	31,658	-	478,033	31,804	541,495	102,092,563	5.19%
2,373,413	243	-	-	594,586	594,828	30,207,681	7.70%
14,795,303	65,058	-	1,358,595	2,751,566	4,175,219	235,522,726	7.08%
322,035	11,000	-	-	-	11,000	2,886,617	7.56%
8,699,421	27,805	-	317,789	3,831,833	4,177,427	152,167,318	5.40%
30,117,711	460	-	48,861	6,521,446	6,570,768	463,123,740	8.65%
\$ 62,625,502	\$ 136,224	\$ -	\$ 2,203,278	\$ 13,731,235	\$ 16,070,737	\$ 986,000,645	

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

		(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	\$ -	\$ 13,039,550	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	3,964,351	-	-	-	-	-
	TOTAL COSTS	-	17,003,901	-	-	-	-	-
Borrego Springs Unified	Direct Costs	-	2,829,775	-	-	-	-	-
	Allocated Costs	-	1,454,282	-	-	-	-	-
	TOTAL COSTS	-	4,284,057	-	-	-	-	-
Carlsbad Unified	Direct Costs	544,180	61,395,702	-	1,050,543	278,699	-	-
	Allocated Costs	179,682	18,038,172	-	224,483	89,921	-	-
	TOTAL COSTS	723,863	79,433,875	-	1,275,026	368,620	-	-
Coronado Unified	Direct Costs	14,326	20,356,646	-	-	-	-	-
	Allocated Costs	-	8,233,209	-	-	-	-	-
	TOTAL COSTS	14,326	28,589,855	-	-	-	-	-
Mountain Empire Unified	Direct Costs	279,056	13,642,218	-	-	-	-	-
	Allocated Costs	-	5,050,137	-	-	-	-	-
	TOTAL COSTS	279,056	18,692,355	-	-	-	-	-
Oceanside Unified	Direct Costs	16,893	95,437,958	-	949,792	3,665,225	42,448	-
	Allocated Costs	-	42,638,565	-	632,394	400,871	-	-
	TOTAL COSTS	16,893	138,076,524	-	1,582,186	4,066,096	42,448	-
Poway Unified	Direct Costs	-	185,961,467	-	1,364,407	926,352	-	-
	Allocated Costs	-	79,183,423	-	925,977	225,376	-	-
	TOTAL COSTS	-	265,144,890	-	2,290,383	1,151,728	-	-
Ramona Unified	Direct Costs	-	21,852,888	2,731,446	547,737	120,471	-	-
	Allocated Costs	-	10,846,970	942,894	279,037	40,249	-	-
	TOTAL COSTS	-	32,699,858	3,674,340	826,774	160,720	-	-
San Diego Unified	Direct Costs	1,319,517	552,781,851	4,044,444	10,529,129	6,190,208	-	2,219,154
	Allocated Costs	-	212,362,968	1,249,595	3,524,422	1,333,768	-	537,274
	TOTAL COSTS	1,319,517	765,144,819	5,294,039	14,053,551	7,523,976	-	2,756,428
San Marcos Unified	Direct Costs	-	127,046,386	-	1,839,129	400,249	-	-
	Allocated Costs	-	31,399,470	-	236,204	121,933	-	-
	TOTAL COSTS	-	158,445,856	-	2,075,333	522,181	-	-
Valley Center-Pauma Unified	Direct Costs	18,801	17,298,258	-	764,860	421,790	-	8,077
	Allocated Costs	-	8,258,812	-	202,091	149,881	-	-
	TOTAL COSTS	18,801	25,557,070	-	966,952	571,672	-	8,077
Vista Unified	Direct Costs	-	120,014,584	47,254	3,916,267	609,399	-	-
	Allocated Costs	-	41,574,850	-	1,112,805	126,279	-	-
	TOTAL COSTS	-	161,589,435	47,254	5,029,072	735,678	-	-
Warner Unified	Direct Costs	3,144	1,804,903	-	-	-	-	-
	Allocated Costs	-	819,983	-	-	-	-	-
	TOTAL COSTS	3,144	2,624,885	-	-	-	-	-
TOTAL UNIFIED	Direct Costs	\$ 2,195,917	\$ 1,233,462,186	\$ 6,823,143	\$ 20,961,864	\$ 12,612,392	\$ 42,448	\$ 2,227,231
	Allocated Costs	\$ 179,682	\$ 463,825,192	\$ 2,192,490	\$ 7,137,412	\$ 2,488,278	\$ -	\$ 537,274
	TOTAL COSTS	\$ 2,375,600	\$ 1,697,287,378	\$ 9,015,633	\$ 28,099,276	\$ 15,100,670	\$ 42,448	\$ 2,764,506
TOTAL K-12	Direct Costs	\$ 4,791,897	\$ 2,553,410,236	\$ 13,377,156	\$ 30,295,919	\$ 23,368,895	\$ 42,587	\$ 3,619,179
	Allocated Costs	\$ 4,423,319	\$ 847,726,196	\$ 3,360,629	\$ 9,500,559	\$ 3,597,278	\$ -	\$ 705,324
	TOTAL COSTS	\$ 9,215,216	\$ 3,401,136,433	\$ 16,737,785	\$ 39,796,478	\$ 26,966,173	\$ 42,587	\$ 4,324,503

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

(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								
\$ (525)	\$ -	\$ 13,039,025	\$ 706,674	\$ -	\$ 706,674	\$ 5,743,397	\$ -	\$ 19,489,097
-	-	3,964,351	157,191	-	157,191	845,589	-	4,967,131
(525)	-	17,003,376	863,865	-	863,865	6,588,986	-	24,456,228
82,421	-	2,912,196	-	-	-	870,001	129,958	3,912,156
-	-	1,454,282	-	-	-	268,230	-	1,722,512
82,421	-	4,366,478	-	-	-	1,138,232	129,958	5,634,668
1,401,783	-	64,670,908	651,569	-	651,569	28,734,351	-	94,056,828
463,127	-	18,995,385	134,882	-	134,882	3,551,890	-	22,682,157
1,864,910	-	83,666,293	786,451	-	786,451	32,286,240	-	116,738,984
195,161	14,872	20,581,005	-	-	-	7,511,441	441,885	28,534,331
-	-	8,233,209	-	-	-	1,471,502	-	9,704,711
195,161	14,872	28,814,214	-	-	-	8,982,943	441,885	38,239,042
82,397	3,427	14,007,098	33,746	-	33,746	5,505,281	217,942	19,764,067
-	-	5,050,137	-	-	-	158,152	-	5,208,289
82,397	3,427	19,057,235	33,746	-	33,746	5,663,433	217,942	24,972,356
1,623,167	-	101,735,483	-	163,837	163,837	49,365,956	140,787	151,406,063
295,285	-	43,967,116	-	-	-	9,690,561	408,935	54,066,612
1,918,452	-	145,702,599	-	163,837	163,837	59,056,517	549,722	205,472,675
1,474,089	47,833	189,774,148	1,826,066	-	1,826,066	86,858,206	5,882,594	284,341,014
-	10,732	80,345,508	-	-	-	14,870,892	223,945	95,440,344
1,474,089	58,565	270,119,655	1,826,066	-	1,826,066	101,729,098	6,106,539	379,781,358
31,014	-	25,283,556	737,918	-	737,918	12,006,358	1,010,442	39,038,275
-	-	12,109,150	87,197	-	87,197	1,985,855	419,148	14,601,350
31,014	-	37,392,706	825,115	-	825,115	13,992,213	1,429,591	53,639,625
27,455,693	19,719	604,559,715	40,517,411	-	40,517,411	344,803,194	1,076,783	990,957,103
9,447,679	-	228,455,706	13,125,590	-	13,125,590	70,457,594	76,752	312,115,642
36,903,372	19,719	833,015,421	53,643,001	-	53,643,001	415,260,788	1,153,535	1,303,072,744
2,793,216	7,132	132,086,111	2,050,691	-	2,050,691	54,457,703	-	188,594,505
587,356	-	32,344,962	42,344	-	42,344	6,461,987	-	38,849,293
3,380,571	7,132	164,431,073	2,093,035	-	2,093,035	60,919,689	-	227,443,798
778,428	1,900	19,292,115	3,744,936	147,499	3,892,435	7,375,894	96,388	30,656,831
135,344	-	8,746,129	882,337	17,860	900,197	1,632,685	91,939	11,370,949
913,772	1,900	28,038,244	4,627,273	165,359	4,792,632	9,008,579	188,326	42,027,781
3,017,944	0	127,605,448	2,012,815	-	2,012,815	56,071,476	-	185,689,739
987,960	-	43,801,894	119,666	-	119,666	8,621,504	-	52,543,065
4,005,904	0	171,407,342	2,132,481	-	2,132,481	64,692,981	-	238,232,804
-	-	1,808,047	-	-	-	413,112	93,586	2,314,745
-	-	819,983	-	-	-	58,519	-	878,501
-	-	2,628,029	-	-	-	471,631	93,586	3,193,246
\$ 38,934,790	\$ 94,883	\$ 1,317,354,855	\$ 52,281,826	\$ 311,336	\$ 52,593,162	\$ 659,716,370	\$ 9,090,366	\$ 2,038,754,753
\$ 11,916,750	\$ 10,732	\$ 488,287,811	\$ 14,549,208	\$ 17,860	\$ 14,567,068	\$ 120,074,959	\$ 1,220,718	\$ 624,150,555
\$ 50,851,540	\$ 105,616	\$ 1,805,642,666	\$ 66,831,033	\$ 329,196	\$ 67,160,229	\$ 779,791,329	\$ 10,311,084	\$ 2,662,905,308
\$ 53,368,292	\$ 96,425	\$ 2,682,370,587	\$ 79,340,853	\$ 666,423	\$ 80,007,276	\$ 1,174,672,248	\$ 18,024,690	\$ 3,955,074,802
\$ 12,982,778	\$ 10,732	\$ 882,306,816	\$ 22,878,368	\$ 36,936	\$ 22,915,304	\$ 194,504,855	\$ 4,477,174	\$ 1,104,204,149
\$ 66,351,071	\$ 107,157	\$ 3,564,677,403	\$ 102,219,221	\$ 703,359	\$ 102,922,580	\$ 1,369,177,103	\$ 22,501,865	\$ 5,059,278,951

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

		(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	\$ 54,946	\$ -	\$ -	\$ -	\$ 54,946	\$ 19,544,043
	Allocated Costs	-	-	-	-	-	4,967,131
	TOTAL COSTS	54,946	-	-	-	54,946	24,511,174
Borrego Springs Unified	Direct Costs	62,268	-	-	-	62,268	3,974,424
	Allocated Costs	-	-	-	-	-	1,722,512
	TOTAL COSTS	62,268	-	-	-	62,268	5,696,936
Carlsbad Unified	Direct Costs	-	-	84,439	-	84,439	94,141,267
	Allocated Costs	-	-	-	-	-	22,682,157
	TOTAL COSTS	-	-	84,439	-	84,439	116,823,424
Coronado Unified	Direct Costs	-	179,285	297,518	-	476,803	29,011,134
	Allocated Costs	-	-	-	-	-	9,704,711
	TOTAL COSTS	-	179,285	297,518	-	476,803	38,715,845
Mountain Empire Unified	Direct Costs	-	-	-	-	-	19,764,067
	Allocated Costs	-	-	-	-	-	5,208,289
	TOTAL COSTS	-	-	-	-	-	24,972,356
Oceanside Unified	Direct Costs	2,769,655	344,465	-	-	3,114,121	154,520,184
	Allocated Costs	7,981	-	-	731,275	739,255	54,805,867
	TOTAL COSTS	2,777,636	344,465	-	731,275	3,853,376	209,326,051
Poway Unified	Direct Costs	2,749,166	198,352	-	-	2,947,518	287,288,532
	Allocated Costs	-	-	-	-	-	95,440,344
	TOTAL COSTS	2,749,166	198,352	-	-	2,947,518	382,728,876
Ramona Unified	Direct Costs	372,380	10,763	347,448	-	730,590	39,768,866
	Allocated Costs	-	-	-	-	-	14,601,350
	TOTAL COSTS	372,380	10,763	347,448	-	730,590	54,370,215
San Diego Unified	Direct Costs	17,887,158	1,062,115	-	-	18,949,273	1,009,906,376
	Allocated Costs	-	-	-	6,998,878	6,998,878	319,114,519
	TOTAL COSTS	17,887,158	1,062,115	-	6,998,878	25,948,151	1,329,020,895
San Marcos Unified	Direct Costs	1,235,274	323,402	216,931	-	1,775,607	190,370,112
	Allocated Costs	1,023,071	32,347	226,279	520,562	1,802,259	40,651,552
	TOTAL COSTS	2,258,344	355,749	443,210	520,562	3,577,866	231,021,664
Valley Center-Pauma Unified	Direct Costs	150,359	96,433	1	-	246,793	30,903,624
	Allocated Costs	47,219	-	-	174,034	221,253	11,592,202
	TOTAL COSTS	197,578	96,433	1	174,034	468,046	42,495,827
Vista Unified	Direct Costs	2,842,339	-	2,666,558	-	5,508,897	191,198,637
	Allocated Costs	65,100	-	-	967,315	1,032,415	53,575,479
	TOTAL COSTS	2,907,439	-	2,666,558	967,315	6,541,312	244,774,116
Warner Unified	Direct Costs	-	-	-	-	-	2,314,745
	Allocated Costs	-	-	-	-	-	878,501
	TOTAL COSTS	-	-	-	-	-	3,193,246
TOTAL UNIFIED	Direct Costs	\$ 28,123,546	\$ 2,214,815	\$ 3,612,896	\$ -	\$ 33,951,257	\$ 2,072,706,010
	Allocated Costs	\$ 1,143,370	\$ 32,347	\$ 226,279	\$ 9,392,064	\$ 10,794,060	\$ 634,944,615
	TOTAL COSTS	\$ 29,266,915	\$ 2,247,162	\$ 3,839,175	\$ 9,392,064	\$ 44,745,317	\$ 2,707,650,625
TOTAL K-12	Direct Costs	\$ 44,373,036	\$ 4,214,463	\$ 4,698,550	\$ -	\$ 53,286,048	\$ 4,008,360,850
	Allocated Costs	\$ 1,573,701	\$ 2,431,908	\$ 266,147	\$ 16,854,657	\$ 21,126,413	\$ 1,125,330,562
	TOTAL COSTS	\$ 45,946,737	\$ 6,646,371	\$ 4,964,696	\$ 16,854,657	\$ 74,412,461	\$ 5,133,691,411

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2019-2020

(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 2019-2020
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
UNIFIED SCHOOL DISTRICTS							
1,787,846	12,933	763	62,502	739,991	816,189	27,115,210	5.35%
627,952	-	-	45,600	167,821	213,421	6,538,308	5.94%
7,299,843	235,111	-	-	1,289,357	1,524,468	125,647,734	6.22%
2,293,249	17,163	22,453	-	19,259	58,875	41,067,969	5.39%
1,530,691	12,464	-	-	615,995	628,459	27,131,506	4.83%
12,062,780	98,752	-	381,514	1,490,855	1,971,120	223,359,952	5.73%
20,524,627	5,104	-	3,179,932	6,751,174	9,936,209	413,189,713	4.80%
4,415,210	55,436	-	446,527	2,128,594	2,630,557	61,415,982	6.79%
56,722,126	468,027	176,752	11,687,258	26,037,989	38,370,027	1,424,113,048	3.38%
9,619,842	220,999	91,106	-	1,734,639	2,046,744	242,688,250	3.93%
2,979,072	2,279	-	-	367,063	369,342	45,844,241	6.60%
12,840,146	65,879	-	1,790,554	5,146,480	7,002,913	264,617,176	6.05%
556,663	-	-	-	50,414	50,414	3,800,323	8.97%
\$ 133,260,047	\$ 1,194,147	\$ 291,074	\$ 17,593,887	\$ 46,539,631	\$ 65,618,739	\$ 2,906,529,411	
\$ 297,368,610	\$ 1,962,548	\$ 994,417	\$ 29,904,103	\$ 101,562,272	\$ 134,423,339	\$ 5,561,519,010	

Source 2019-2020 Unaudited Actuals Financial Reports, SACS Report (Form PCR)

TABLE X
TEACHER SALARY EXPENSE SUMMARY
2019-2020

	(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	\$ 14,862,314	\$ 8,917,388	\$ 9,000,251	60.56%
Cajon Valley Union	189,846,595	113,907,957	122,691,768	64.63%
Dehesa	4,340,636	2,604,382	1,146,927	26.42%
Jamul-Dulzura Union	4,763,074	2,857,844	2,928,676	61.49%
Chula Vista Elementary	270,342,537	162,205,522	178,039,807	65.86%
La Mesa-Spring Valley	128,673,010	77,203,806	80,747,919	62.75%
Lakeside Union	55,091,420	33,054,852	35,412,438	64.28%
Del Mar Union	60,429,686	36,257,812	41,492,008	68.66%
Lemon Grove	41,176,438	24,705,863	26,056,642	63.28%
Encinitas Union	62,386,732	37,432,039	42,720,631	68.48%
Santee	66,406,210	39,843,726	44,939,956	67.67%
Cardiff	9,690,276	5,814,166	6,557,190	67.67%
Escondido Union	186,391,062	111,834,637	116,127,606	62.30%
Fallbrook Union Elementary	63,093,542	37,856,125	39,911,825	63.26%
Julian Union	3,305,439	1,983,263	2,110,328	63.84%
National	65,558,383	39,335,030	39,842,557	60.77%
Rancho Santa Fe	10,883,294	6,529,977	7,075,821	65.02%
San Pasqual Union	5,611,241	3,366,745	3,724,109	66.37%
San Ysidro	56,910,854	34,146,513	34,610,244	60.81%
Solana Beach	49,965,916	29,979,550	31,184,254	62.41%
South Bay Union	70,368,256	42,220,954	43,326,253	61.57%
Spencer Valley*	2,797,958	1,678,775	533,814	19.08%
Vallecitos	2,674,882	1,604,929	1,472,492	55.05%
TOTAL ELEMENTARY	\$ 1,425,569,757	\$ 855,341,854	\$ 911,653,516	60.10%
HIGH SCHOOL DISTRICTS				
Escondido Union High	\$ 93,559,160	\$ 56,135,496	\$ 47,712,739	51.00%
Fallbrook Union High	27,409,352	13,704,676	15,439,239	56.33%
Grossmont Union High	213,788,743	106,894,371	122,358,047	57.23%
Julian Union High	2,668,279	1,334,139	1,185,085	44.41%
San Diego Union High	138,184,341	69,092,171	85,116,909	61.60%
Sweetwater Union High	429,313,810	214,656,905	256,981,737	59.86%
TOTAL HIGH SCHOOL	\$ 904,923,686	\$ 461,817,759	\$ 528,793,756	55.07%
UNIFIED SCHOOL DISTRICTS				
Bonsall Unified	\$ 23,275,498	\$ 12,801,524	\$ 14,780,566	63.50%
Borrego Springs Unified	5,759,570	3,167,764	3,270,970	56.79%
Carlsbad Unified	112,817,458	62,049,602	73,400,049	65.06%
Coronado Unified	37,692,984	20,731,141	22,883,278	60.71%
Mountain Empire Unified	20,968,061	11,532,434	11,638,709	55.51%
Oceanside Unified	200,919,723	110,505,848	126,937,928	63.18%
Poway Unified	373,690,725	205,529,899	246,684,001	66.01%
Ramona Unified	54,247,191	29,835,955	32,365,597	59.66%
San Diego Unified	1,306,078,538	718,343,195.7	832,156,438	63.71%
San Marcos Unified	221,381,812	121,759,996	149,682,423	67.61%
Valley Center-Pauma Unified	40,744,398	22,409,419	23,424,591	57.49%
Vista Unified	239,696,879	131,833,284	152,722,631	63.71%
Warner Unified*	3,348,321	1,841,576	1,984,941	59.28%
TOTAL UNIFIED	\$ 2,640,621,158	\$ 1,452,341,637	\$ 1,691,932,123	61.71%
TOTAL K-12	\$ 4,971,114,600	\$ 2,769,501,250	\$ 3,132,379,396	58.96%

Source: 2019-2020 Current Expense Formula/Minimum Classroom Compensation, SACS Report (Form CEA)

* Exempt from the Minimum Classroom Compensation requirement.

¹ Calculated as a percentage of Current Expense of Education as follows per E.C.41372, E.C.84362:

60% for Elementary School Districts, 55% for Unified School Districts, 50% for High School Districts

TABLE XI

GENERAL LONG-TERM DEBT

2019-2020

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	General Obligation Bonds	Building Loan	Total/Net OPEB Liability	Compensated Absenses	Certificates of Participation
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	\$ 12,689,288	\$ -	\$ 4,278,233	\$ 139,322	\$ 2,259,195
Cajon Valley Union Elementary	177,169,889	-	49,900,221	2,099,406	-
Cardiff Elementary	24,425,198	-	1,245,288	38,980	-
Chula Vista Elementary	183,158,977	-	40,949,856	1,790,254	161,960,890
Dehesa Elementary	4,513,601	-	138,387	40,024	-
Del Mar Union Elementary	55,285,000	-	12,470,107	415,491	-
Encinitas Union Elementary	69,587,313	-	10,328,696	328,606	-
Escondido Union Elementary	151,166,424	-	39,867,449	1,407,759	14,480,000
Fallbrook Union Elementary	24,677,341	-	1,506,839	130,871	-
Jamul-Dulzura Union Elementary	12,760,453	-	-	70,597	-
Julian Union Elementary	-	-	963,909	143,274	-
La Mesa-Spring Valley Elementary	31,345,776	-	39,664,982	1,334,888	10,758,639
Lakeside Union Elementary	63,652,579	-	16,439,493	355,827	-
Lemon Grove Elementary	41,295,968	-	2,845,000	235,793	-
National Elementary	25,330,000	-	14,006,031	971,494	-
Rancho Santa Fe Elementary	36,296,549	-	1,377,243	114,806	-
San Pasqual Union Elementary	549,901	-	-	36,930	-
San Ysidro Elementary	165,786,254	-	15,092,409	554,053	50,406,399
Santee Elementary	77,245,294	-	11,750,167	454,983	25,212,822
Solana Beach Elementary	107,998,109	-	8,631,922	393,935	-
South Bay Union Elementary	69,331,726	-	20,016,477	446,144	-
Spencer Valley Elementary	-	-	52,419	23,037	-
Vallecitos Elementary	-	-	-	-	-
TOTAL ELEMENTARY	\$ 1,334,265,640	\$ -	\$ 291,525,128	\$ 11,526,473	\$ 265,077,945
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ 147,787,918	\$ -	\$ 19,612,186	\$ 1,027,432	\$ 54,012,955
Fallbrook Union High	9,000,000	-	4,693,206	161,705	-
Grossmont Union High	752,385,787	-	55,176,487	3,161,601	-
Julian Union High	3,030,814	-	123,781	-	-
San Dieguito Union High	356,412,215	256,936	34,348,254	2,305,064	-
Sweetwater Union High	395,759,334	-	150,821,180	8,667,529	1,860,000
TOTAL HIGH SCHOOL	\$ 1,664,376,068	\$ 256,936	\$ 264,775,094	\$ 15,323,331	\$ 55,872,955
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 18,201,582	\$ -	\$ 6,172,112	\$ 49,200	\$ 7,087,681
Borrego Springs Unified	8,600,000	-	909,804	13,671	-
Carlsbad Unified	307,198,678	-	35,604,116	544,218	41,968,984
Coronado Unified	7,080,000	-	1,344,016	103,309	6,905,000
Mountain Empire Unified	7,080,000	-	4,230,303	112,187	-
Oceanside Unified	295,775,729	-	18,515,957	1,475,261	-
Poway Unified	517,760,842	-	76,412,673	5,309,774	510,293,786
Ramona Unified	-	-	5,558,721	1,036,290	21,517,526
San Diego Unified	4,411,004,171	-	135,880,213	38,185,704	-
San Marcos Unified	425,126,957	-	101,172,338	1,672,079	-
Valley Center-Pauma Unified	-	-	10,750,000	217,867	-
Vista Unified	157,807,171	-	38,421,966	2,580,381	1,455,000
Warner Unified	-	-	275,150	7,076	-
TOTAL UNIFIED	\$ 6,155,635,130	\$ -	\$ 435,247,369	\$ 51,307,017	\$ 589,227,977
TOTAL K-12	\$ 9,154,276,837	\$ 256,936	\$ 991,547,590	\$ 78,156,821	\$ 910,178,877

Source: 2019-2020 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

1 Present Value of net minimum lease payments as of June 30, 2020

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

TABLE XI (Continued)
GENERAL LONG-TERM DEBT
2019-2020

	(6)	(7)	(8)	(9)	(10)
DISTRICTS	Capital Leases ¹	Lease Revenue Bonds Payable	Net Pension Liability	Other Long-Term Debt ²	Total General Long-Term Debt
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	\$ 193,917	\$ -	\$ 15,430,960	\$ 110,575	\$ 35,101,488
Cajon Valley Union Elementary	17,849,425	-	203,203,985	15,353,669	465,576,596
Cardiff Elementary	-	-	10,696,997	-	36,406,463
Chula Vista Elementary	398,434	-	365,208,216	-	753,466,627
Dehesa Elementary	-	-	2,248,977	444,062	7,385,051
Del Mar Union Elementary	541,287	39,075,000	68,286,022	13,247,500	189,320,407
Encinitas Union Elementary	-	-	-	-	80,244,615
Escondido Union Elementary	5,116,393	-	-	7,997,083	220,035,108
Fallbrook Union Elementary	-	-	64,917,833	-	91,232,884
Jamul-Dulzura Union Elementary	147,809	-	8,629,471	-	21,608,330
Julian Union Elementary	-	26,854	-	-	1,134,036
La Mesa-Spring Valley Elementary	1,099,762	-	143,075,520	-	227,279,567
Lakeside Union Elementary	-	-	54,360,245	350,992	135,159,136
Lemon Grove Elementary	-	-	40,075,787	-	84,452,548
National Elementary	1,389,705	-	67,091,543	1,234,362	110,023,135
Rancho Santa Fe Elementary	-	-	13,350,362	-	51,138,960
San Pasqual Union Elementary	-	-	6,291,823	-	6,878,654
San Ysidro Elementary	1,447,791	-	62,053,765	507,260	295,847,931
Santee Elementary	281,730	-	-	5,000,000	119,944,996
Solana Beach Elementary	-	35,165,247	48,470,386	-	200,659,599
South Bay Union Elementary	440,482	-	92,258,534	-	182,493,363
Spencer Valley Elementary	-	-	848,903	-	924,359
Vallecitos Elementary	-	-	2,286,099	-	2,286,099
TOTAL ELEMENTARY	\$ 28,906,735	\$ 74,267,101	\$ 1,268,785,428	\$ 44,245,503	\$ 3,318,599,951
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ -	\$ -	\$ 98,455,230	\$ 2,732,953	\$ 323,628,674
Fallbrook Union High	-	-	27,976,526	-	41,831,437
Grossmont Union High	2,147,607	-	246,426,597	-	1,059,298,079
Julian Union High	-	-	2,136,263	-	5,290,858
San Dieguito Union High	593,613	12,566,028	157,414,325	103,999,771	667,896,206
Sweetwater Union High	5,217,380	-	26,989,661	121,666,846	710,981,930
TOTAL HIGH SCHOOL	\$ 7,958,600	\$ 12,566,028	\$ 559,398,602	\$ 228,399,570	\$ 2,808,927,184
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ -	\$ -	\$ 26,779,273	\$ 2,013,400	\$ 60,303,248
Borrego Springs Unified	-	-	5,373,301	-	14,896,776
Carlsbad Unified	3,400,000	-	123,096,878	1,325,000	513,137,874
Coronado Unified	-	-	25,720,876	2,529,881	43,683,082
Mountain Empire Unified	2,460,870	-	23,263,459	1,401,747	38,548,566
Oceanside Unified	-	-	214,704,447	7,465,320	537,936,714
Poway Unified	3,665,257	55,650,000	397,892,170	4,645,635	1,571,630,137
Ramona Unified	11,461,734	-	55,531,385	-	95,105,656
San Diego Unified	-	-	1,449,568,000	31,774,460	6,066,412,548
San Marcos Unified	1,968,422	82,862,861	221,390,075	92,081,581	926,274,313
Valley Center-Pauma Unified	3,322,272	-	47,484,602	6,765,997	68,540,738
Vista Unified	799,850	-	225,560,571	9,256,741	435,881,680
Warner Unified	-	-	2,531,872	-	2,814,098
TOTAL UNIFIED	\$ 27,078,406	\$ 138,512,861	\$ 2,818,896,909	\$ 159,259,762	\$ 10,375,165,430
TOTAL K-12	\$ 63,943,740	\$ 225,345,990	\$ 4,647,080,939	\$ 431,904,835	\$ 16,502,692,566

TABLE XII
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2019-2020

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	460351	\$ 1,764	\$ -	\$ 334	\$ 1,430	0.04101	0.03889
	460352	2,867	-	260	2,607	0.02588	0.02766
	Totals	4,631	-	594	4,037		
Cajon Valley Union Elementary	461355	1,255	-	1,255	-	0.00000	0.00000
	461356	18,620	-	980	17,640	0.00852	0.00901
	461357	9,979	-	966	9,013	0.00759	0.00809
	461358	11,085	-	535	10,550	0.00442	0.00466
	461359	19,132	-	103	19,029	0.00433	0.00343
	461360	25,980	-	1,300	24,680	0.00787	0.00736
	461362	21,140	-	775	20,365	0.00858	0.00907
	461363	19,000	-	700	18,300	0.00441	0.00360
	461364	17,880	-	-	17,880	0.00451	0.00473
	461365	23,180	-	145	23,035	0.01224	0.01409
	461366	6,000	-	1,900	4,100	0.01164	0.01234
	461367	17,505	-	-	17,505	0.00471	0.00839
	Totals	190,756	-	8,659	182,097		
Cardiff Elementary	461550	2,889	-	384	2,505	0.03787	0.03737
	461552	14,000	-	80	13,920	0.01571	0.02163
	461553	-	8,000	-	8,000	0.00805	0.00000
	Totals	16,889	8,000	464	24,425		
Chula Vista Elementary	461769	9,075	-	910	8,165	0.00286	0.00292
	461770	13,570	-	1,050	12,520	0.00394	0.00418
	461771	24,995	-	945	24,050	0.00767	0.00774
	461772	21,850	-	2,470	19,380	0.00818	0.00864
	461773	11,380	-	155	11,225	0.00348	0.00333
	461774	45,000	-	-	45,000	0.01130	0.01236
	Totals	125,870	-	5,530	120,340		
Dehesa Elementary	462050	2,420	-	15	2,405	0.03184	0.03239
	462051	2,166	-	9	2,157	0.02712	0.02570
	Totals	4,586	-	24	4,562		
Encinitas Union Elementary	462652	4,539	-	1,188	3,351	0.01797	0.01857
	462653	12,999	-	-	12,999	0.00000	0.00000
	462654	9,998	-	-	9,998	0.00000	0.00000
	462655	13,999	-	-	13,999	0.00000	0.00000
	462656	7,200	-	-	7,200	0.00064	0.00000
	Totals	48,735	-	1,188	47,547		
Escondido Union Elementary	462759	1,275	-	-	1,275	0.00001	0.00000
	462761	57,235	-	2,440	54,795	0.01174	0.01100
	462762	27,860	-	2,065	25,795	0.01490	0.01462
	462763	55,000	-	-	55,000	0.01213	0.01080
	Totals	141,370	-	4,505	136,865		
Fallbrook Union Elementary	463050	600	-	-	600	0.00000	0.00000
	463051	1,519	-	-	1,519	0.00000	0.00000
	463052	663	-	-	663	0.00000	0.00003
	463054	1,312	-	-	1,312	0.00022	0.00025
	463055	7,805	-	1,440	6,365	0.02540	0.02669
	463056	8,220	-	205	8,015	0.00655	0.00703
	Totals	20,119	-	1,645	18,474		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2019-2020

(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
Jamul-Dulzura Union Elementary	464154	344	-	137	207	0.01510	0.03800
	464155	1,203	-	65	1,138	0.04142	0.02200
	464156	2,001	-	-	2,001	0.00000	0.00000
	464157	2,645	-	-	2,645	0.00666	0.00699
	Totals	6,193	-	202	5,991		
La Mesa-Spring Valley Elementary	464950	735	-	-	735	0.00019	0.00000
	464951	12,430	-	-	12,430	0.00000	0.00000
	464952	3,495	-	995	2,500	0.00646	0.00667
	464953	7,390	-	2,285	5,105	0.01490	0.01527
	Totals	24,050	-	3,280	20,770		
Lakeside Union Elementary	464850	2,918	-	510	2,408	0.00000	0.01479
	464851	10,690	-	-	10,690	0.00000	0.00000
	464852	1,031	-	1,031	-	0.00000	0.00000
	464853	6,020	-	110	5,910	0.00589	0.00613
	464854	17,455	-	-	17,455	0.02743	0.01563
	464855	-	15,000	-	15,000	0.01823	0.02638
	Totals	38,114	15,000	1,651	51,463		
Lemon Grove Elementary	465150	1,307	-	267	1,040	0.01809	0.02000
	465151	1,103	-	104	999	0.00958	0.00947
	465152	1,690	-	95	1,595	0.00708	0.00709
	465153	4,425	-	-	4,425	0.00000	0.00810
	465154	7,999	-	-	7,999	0.00004	0.00006
	465155	4,120	-	270	3,850	0.01409	0.01430
	465156	4,810	-	-	4,810	0.00556	0.00565
	465157	350	-	350	-	0.00000	0.00000
	465158	924	-	282	642	0.01333	0.01407
	465159	3,000	-	-	3,000	0.00526	0.00305
	Totals	29,728	-	1,368	28,360		
National	466050	17,655	-	345	17,310	0.01474	0.01449
	466051	8,100	-	-	8,100	0.00985	0.01022
	Totals	8,100	-	-	8,100		
Rancho Santa Fe Elementary	467653	101	-	-	101	0.00000	0.00000
	467655	1,009	-	6	1,003	0.00038	0.00030
	467656	575	-	575	-	0.00000	0.00000
	467657	32,600	-	305	32,295	0.03565	0.03801
	Totals	34,285	-	886	33,399		
San Pasqual Union Elementary	468552	244	-	46	198	0.01814	0.01893
	Totals	244	-	46	198		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2019-2020

(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
San Ysidro Elementary	468854	15,422	-	985	14,437	0.03314	0.03204
	468855	14,138	-	-	14,138	0.00000	0.00000
	468856	581	-	-	581	0.00000	0.00000
	468857	28,991	-	-	28,991	0.00000	0.00000
	468858	19,630	-	1,930	17,700	0.03694	0.03857
	468859	45,358	-	1,060	44,298	0.02715	0.02718
	Totals	124,120	-	3,975	120,145		
Santee Elementary	468751	156	-	60	96	0.00000	0.00242
	468753	3,710	-	-	3,710	0.00002	0.00001
	468754	2,358	-	135	2,223	0.00297	0.00275
	468755	1,552	-	-	1,552	0.00001	0.00000
	468756	25,835	-	930	24,905	0.02039	0.02111
	468757	8,939	-	13	8,926	0.00139	0.00127
	468758	10,485	-	80	10,405	0.00933	0.00717
	Totals	53,035	-	1,218	51,817		
Solana Beach Elementary	468152	50,000	-	4,550	45,450	0.01410	0.02886
	468153	-	55,000	-	55,000	0.01390	0.00000
	Totals	50,000	55,000	4,550	100,450		
South Bay Union Elementary	469052	1,473	-	300	1,173	0.01625	0.01691
	469053	800	-	375	425	0.00000	0.00895
	469054	14,905	-	480	14,425	0.01982	0.02099
	469055	15,155	-	60	15,095	0.01987	0.01061
	469056	6,000	-	-	6,000	0.00604	0.00683
	469057	8,995	-	60	8,935	0.00390	0.00166
	Totals	47,328	-	1,275	46,053		
TOTAL ELEMENTARY		\$ 985,808	\$ 78,000	\$ 41,405	\$ 1,022,403		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2019-2020

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
HIGH SCHOOL DISTRICTS							
Escondido Union High	472756	6,671	-	2,456	4,215	0.03328	0.03325
	472757	34,217	-	-	34,217	0.00000	0.00003
	472758	26,996	-	-	26,996	0.00001	0.00000
	472759	20,000	-	-	20,000	0.00001	0.00000
	Totals	87,884	-	2,456	85,428		
Fallbrook Union High	473054	2,153	-	1,082	1,071	0.00000	0.02750
	473055	9,000	-	-	9,000	0.02360	0.00000
	Totals	11,153	-	1,082	10,071		
Grossmont Union High	473150	14,521	-	-	14,521	0.00000	0.00000
	473151	41,454	-	-	41,454	0.00000	0.00000
	473152	31,870	-	2,165	29,705	0.00000	0.00477
	473153	1,090	-	440	650	0.00000	0.00137
	473156	24,990	-	-	24,990	0.00517	0.00416
	473157	10,260	-	3,075	7,185	0.00639	0.00636
	473159	48,220	-	6,060	42,160	0.01537	0.01530
	473160	38,205	-	-	38,205	0.00337	0.00356
	473161	67,829	-	228	67,601	0.00067	0.00081
	473162	49,520	-	100	49,420	0.00924	0.00379
	473163	50,460	-	340	50,120	0.00559	0.00392
	473164	89,305	-	-	89,305	0.00535	0.00580
	473165	16,250	-	490	15,760	0.00240	0.00233
	473166	41,290	-	3,060	38,230	0.00276	0.00456
	473167	285	-	285	-	0.00000	0.00000
	473168	9,715	-	-	9,715	0.00085	0.00093
	473169	15,450	-	140	15,310	0.00118	0.00102
	473170	-	43,000	-	43,000	0.00308	0.00614
	Totals	550,714	43,000	16,383	577,331		
Julian Union High	474050	235	-	80	155	0.03086	0.03190
	474051	2,099	-	-	2,099	0.00016	0.00018
	Totals	2,334	-	80	2,254		
San Dieguito Union High	475554	144,220	-	935	143,285	0.01047	0.01040
	475556	106,530	-	2,100	104,430	0.00571	0.00557
	475558	61,205	-	-	61,205	0.00278	0.00286
	475559	3,100	-	-	3,100	0.00148	0.00331
	475560	21,900	-	-	21,900	0.00274	0.00084
	Totals	336,955	-	3,035	333,920		
Sweetwater Union High	475950	14,730	-	1,645	13,085	0.00341	0.00364
	475952	24,850	-	2,904	21,946	0.01218	0.01199
	475953	1,175	-	1,175	-	0.00000	0.00000
	475954	78,490	-	1,550	76,940	0.00951	0.01000
	475955	168,710	-	725	167,985	0.01369	0.01450
	475956	97,000	-	-	97,000	0.01017	0.01113
	475957	28,000	-	-	28,000	0.00263	0.00157
	Totals	412,955	-	7,999	404,956		
TOTAL HIGH SCHOOL		\$ 6,996,634	\$ 548,865	\$ 247,634	\$ 7,297,865		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2019-2020

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	Bond					Tax Rate	
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	480952	500	-	-	500	0.00000	0.00000
	480953	2,318	-	175	2,143	0.00716	0.00753
	480954	2,618	-	-	2,618	0.00000	0.00000
	480955	6,305	-	275	6,030	0.01417	0.01340
	480956	1,917	-	85	1,832	0.00353	0.00395
	Totals	13,658	-	535	13,123		
Carlsbad Unified	481252	4,662	-	994	3,668	0.01007	0.01044
	481254	3,414	-	3,414	-	0.00864	0.02714
	481255	36,343	-	100	36,243	0.00456	0.00205
	481256	25,000	-	-	25,000	0.00648	0.00410
	481257	15,940	-	1,320	14,620	0.00671	0.00698
	481258	38,005	-	-	38,005	0.01638	0.00658
	481259	49,990	-	-	49,990	0.00000	0.00000
	481260	10,100	-	230	9,870	0.00162	0.00202
	481261	-	84,995	-	84,995	0.03057	0.00000
	Totals	183,454	84,995	6,058	262,391		
Coronado Unified	481153	8,520	-	695	7,825	0.00924	0.00944
	Totals	8,520	-	695	7,825		
Mt. Empire Unified	481550	1,515	-	210	1,305	0.01517	0.01444
	481551	-	6,000	-	6,000	0.03994	0.00000
	Totals	1,515	6,000	210	7,305		
Oceanside Unified	481856	48,825	-	26,857	21,968	0.00346	0.02826
	481857	7,240	-	7,240	-	0.00000	0.00649
	481858	11,060	-	280	10,780	0.00864	0.00450
	481859	23,051	-	-	23,051	0.00001	0.00000
	481860	11,505	-	18	11,487	0.00000	0.00000
	481861	21,045	-	3,545	17,500	0.00626	0.01214
	481862	32,185	-	710	31,475	0.01272	0.02847
	481863	40,980	-	-	40,980	0.00899	0.00957
	481864	31,610	-	-	31,610	0.00647	0.00657
	481867	-	5,605	-	5,605	0.00712	0.00000
	481868	-	24,765	-	24,765	0.00765	0.00000
	Totals	227,501	30,370	38,650	219,221		
Poway Unified	482056	3,081	-	-	3,081	0.00000	0.00000
	482058	71,750	-	2,591	69,159	0.02328	0.02045
	482059	40,340	-	2,565	37,775	0.01493	0.01595
	482053	105,000	-	-	105,000	0.00000	0.00000
	482060	96,565	-	3,105	93,460	0.02591	0.02664
	Totals	316,736	-	8,261	308,475		
San Diego Unified	482851	34,905	-	6,272	28,633	0.00783	0.00663
	482852	8,805	-	8,805	-	0.00000	0.00000
	482853	123,995	-	-	123,995	0.00695	0.00694
	482854	118,415	-	8,975	109,440	0.00693	0.00720
	482855	117,985	-	-	117,985	0.00270	0.00291
	482862	53,625	-	-	53,625	0.00120	0.00130
	482863	55,055	-	-	55,055	0.00128	0.00119
	482864	51,258	-	795	50,463	0.00000	0.00438
	482865	38,840	-	-	38,840	0.00292	0.00233

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2019-2020

(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
	482866	112,548	-	-	112,548	0.00000	0.00001
	482867	36,130	-	-	36,130	0.00000	0.00000
	482869	65,434	-	-	65,434	0.00000	0.00000
	482870	56,870	-	-	56,870	0.00000	0.00001
	482868	149,999	-	-	149,999	0.00897	0.00940
	482876	406,095	-	-	406,095	0.00691	0.00000
	482878	50,001	-	-	50,001	0.00000	0.00001
	482879	166,480	-	27,665	138,815	0.01679	0.01105
	482880	167,970	-	-	167,970	0.00337	0.00360
	482881	29,620	-	1,240	28,380	0.00058	0.00061
	482884	370,645	-	-	370,645	0.00802	0.00687
	482885	100,000	-	-	100,000	0.00191	0.00000
	482886	84,398	-	-	84,398	0.00000	0.00000
	482887	145,915	-	-	145,915	0.00300	0.00000
	482888	126,135	-	-	126,135	0.00252	0.00276
	482890	39,395	-	-	39,395	0.00166	0.00048
	482891	176,265	-	43,175	133,090	0.02035	0.05313
	482892	441,000	-	-	441,000	0.00179	0.00000
	482893	59,000	-	-	59,000	0.00000	0.00000
	482894	23,460	-	13,445	10,015	0.00000	0.00588
	482895	76,539	-	-	76,539	0.00000	0.00001
	482896	-	201,260	-	201,260	0.04783	0.00000
	482897	-	48,740	-	48,740	0.01095	0.00000
	Totals	3,486,782	250,000	110,372	3,626,410		
San Marcos Unified	482959	2,093	-	712	1,381	0.01182	0.01223
	482960	26,035	-	1,373	24,662	0.01827	0.00761
	482961	64,814	-	143	64,671	0.00227	0.00189
	482962	71,808	-	130	71,678	0.01295	0.01305
	482964	109,915	-	2,060	107,855	0.02350	0.01325
	482965	5,255	-	-	5,255	0.00301	0.01842
	Totals	279,920	-	4,418	275,502		
Valley Center-Pauma Unified	Totals	-	-	-	-		
Vista Unified	483856	3,416	-	-	3,416	0.00000	0.00000
	483857	1,144	-	-	1,144	0.00000	0.00000
	483860	52,280	-	830	51,450	0.01550	0.01629
	483861	33,905	-	5,165	28,740	0.03519	0.03530
	483862	-	56,500	-	56,500	0.03430	0.00000
	Totals	90,745	56,500	5,995	141,250		
TOTAL UNIFIED		\$ 4,608,831	\$ 427,865	\$ 175,194	\$ 4,861,502		
TOTAL K-12		\$ 12,591,273	\$ 1,054,730	\$ 464,233	\$ 13,181,770		

Sources: 2019-2020 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, 2020

TABLE XIII ASSESSED VALUATION 2019-2020

(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	SECURED			Total Secured Gross AV (less HOE)	UNSECURED		Total Secured & Unsecured Gross AV
	LOCAL		STATE		LOCAL	STATE	
	HOE ¹	Gross AV	Gross AV		HOE ¹	Gross AV	
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	\$ 26,564	\$ 2,807,944	\$ -	\$ 2,807,944	\$ -	\$ 35,921	\$ 2,843,865
Cajon Valley Union Elementary	152,675	17,543,151	9	17,543,159	-	487,810	18,030,969
Cardiff Elementary	17,174	3,290,798	-	3,290,798	-	20,163	3,310,961
Chula Vista Elementary	284,274	34,216,914	85	34,217,000	383	542,120	34,759,119
Dehesa Elementary	3,548	369,394	-	369,394	-	499	369,892
Del Mar Union Elementary	68,618	19,745,677	-	19,745,677	-	191,205	19,936,882
Encinitas Union Elementary	114,043	20,133,897	-	20,133,897	-	194,279	20,328,176
Escondido Union Elementary	165,737	19,576,389	259,537	19,835,926	-	489,640	20,325,566
Fallbrook Union Elementary	51,524	5,980,383	-	5,980,383	-	50,793	6,031,176
Jamul-Dulzura Union Elementary	12,883	1,392,802	27	1,392,828	-	12,516	1,405,345
Julian Union Elementary	5,198	806,214	-	806,214	-	3,665	809,879
La Mesa-Spring Valley Elementary	152,972	14,981,224	1	14,981,224	-	209,384	15,190,608
Lakeside Union Elementary	51,054	4,022,237	-	4,022,237	-	143,857	4,166,095
Lemon Grove Elementary	35,101	3,088,578	311	3,088,889	-	79,442	3,168,331
National Elementary	28,321	3,877,723	4,429	3,882,153	161	226,634	4,108,787
Rancho Santa Fe Elementary	8,798	6,827,794	-	6,827,794	-	23,697	6,851,491
San Pasqual Union Elementary	4,966	686,905	92	686,997	-	4,970	691,966
San Ysidro Elementary	20,612	5,295,927	593,001	5,888,928	-	330,056	6,218,983
Santee Elementary	78,807	7,096,680	-	7,096,680	-	190,022	7,286,702
Solana Beach Elementary	63,952	18,687,098	-	18,687,098	-	142,958	18,830,056
South Bay Union Elementary	52,392	5,121,885	138	5,122,024	-	85,315	5,207,339
Spencer Valley Elementary	735	93,670	-	93,670	-	345	94,015
Vallecitos Elementary	2,932	357,124	-	357,124	-	10,541	367,666
TOTAL ELEMENTARY	\$ 1,402,877	\$ 196,000,409	\$ 857,630	\$ 196,858,039	\$ 544	\$ 3,475,830	\$ 200,333,870
HIGH SCHOOL DISTRICTS							
Escondido Union High	\$ 170,703	\$ 20,263,294	\$ 259,629	\$ 20,522,923	\$ -	\$ 494,609	\$ 21,017,532
Fallbrook Union High	54,455	\$6,337,507	\$0	6,337,507	-	61,334	6,398,841
Grossmont Union High	513,602	\$51,302,009	\$347	51,302,356	-	1,159,452	52,461,808
Julian Union High	5,933	899,885	-	899,885	-	4,010	903,895
San Dieguito Union High	272,584	68,685,265	-	68,685,265	-	572,301	69,257,566
Sweetwater Union High	385,599	48,512,450	597,654	49,110,104	544	1,184,124	50,294,228
TOTAL HIGH SCHOOL	\$ 1,402,877	\$ 196,000,409	\$ 857,630	\$ 196,858,039	\$ 544	\$ 3,475,830	\$ 200,333,870
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	\$ 25,939	\$ 3,822,992	\$ 50,100	\$ 3,873,092	\$ -	\$ 23,265	\$ 3,896,357
Borrego Springs Unified	\$4,067	\$602,504	\$0	\$602,504	\$0	\$92,880	\$695,384
Carlsbad Unified	106,670	23,847,065	594,047	24,441,111	-	1,068,753	25,509,864
Coronado Unified	19,832	9,448,084	-	9,448,084	236	146,025	9,594,109
Mountain Empire Unified	13,238	1,230,458	1,400	1,231,858	-	316,895	1,548,752
Oceanside Unified	120,517	17,085,202	-	17,085,202	98	454,177	17,539,379
Poway Unified	304,722	45,229,694	802	45,230,496	-	1,507,421	46,737,917
Ramona Unified	48,706	4,860,763	-	4,860,763	-	64,146	4,924,909
San Diego Unified	1,022,965	191,858,794	7,513	191,866,307	1,329	8,404,370	200,270,677
San Marcos Unified	145,522	21,105,808	-	21,105,808	-	659,945	21,765,753
Valley Center-Pauma Unified	32,700	4,228,604	295	4,228,899	-	31,872	4,260,770
Vista Unified	172,430	18,425,867	29	18,425,896	-	421,760	18,847,656
Warner Unified	3,101	272,330	-	272,330	-	5,528	277,857
TOTAL UNIFIED	\$ 1,994,470	\$ 338,195,172	\$ 604,085	\$ 338,799,257	\$ 1,663	\$ 13,173,770	\$ 351,973,027
TOTAL K-12	\$ 4,800,224	\$ 730,195,991	\$2,319,344	\$ 732,515,335	\$ 2,751	\$ 20,125,431	\$ 752,640,766

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2019-2020.

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

TABLE XIV
ASSESSED VALUATION ADJUSTMENT DUE TO
COMMUNITY REDEVELOPMENT AGENCIES
2019-2020

(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	1,959,920	234,569	2,194,489
Cardiff Elementary	-	-	-
Chula Vista Elementary	1,632,783	124,783	1,757,566
Dehesa Elementary	-	-	-
Del Mar Union Elementary	-	-	-
Encinitas Union Elementary	-	-	-
Escondido Union Elementary	3,259,797	224,934	3,484,731
Fallbrook Union Elementary	-	-	-
Jamul-Dulzura Union Elementary	-	-	-
Julian Union Elementary	-	-	-
La Mesa-Spring Valley Elementary	505,636	26,220	531,856
Lakeside Union Elementary	143,679	68,796	212,475
Lemon Grove Elementary	526,725	53,222	579,947
National Elementary	2,046,467	143,139	2,189,606
Rancho Santa Fe Elementary	-	-	-
San Pasqual Union Elementary	-	-	-
San Ysidro Elementary	619,986	33,019	653,005
Santee Elementary	1,483,227	118,994	1,602,221
Solana Beach Elementary	156,015	(124)	155,891
South Bay Union Elementary	1,650,711	37,463	1,688,174
Spencer Valley Elementary	-	-	-
Vallecitos Elementary	-	-	-
TOTAL ELEMENTARY	\$ 13,984,946	\$ 1,065,015	\$ 15,049,961
HIGH SCHOOL DISTRICTS			
Escondido Union High	\$ 3,259,797	\$ 224,934	\$ 3,484,731
Fallbrook Union High	-	-	-
Grossmont Union High	4,619,189	501,803	5,120,992
Julian Union High	-	-	-
San Dieguito Union High	156,015	(124)	155,891
Sweetwater Union High	5,949,949	338,404	6,288,353
TOTAL HIGH SCHOOL	\$ 13,984,950	\$ 1,065,017	\$ 15,049,967
UNIFIED SCHOOL DISTRICTS			
Bonsall Union Elementary	\$ -	\$ -	\$ -
Borrego Springs Unified	-	-	-
Carlsbad Unified	1,438,321	20,742	1,459,063
Coronado Unified	2,754,732	34,014	2,788,746
Mountain Empire Unified	-	-	-
Oceanside Unified	1,591,765	10,535	1,602,300
Poway Unified	4,756,487	357,669	5,114,156
Ramona Unified	-	-	-
San Diego Unified	27,255,532	632,588	27,888,120
San Marcos Unified	9,875,717	497,045	10,372,762
Valley Center-Pauma Unified	-	-	-
Vista Unified	1,600,393	110,165	1,710,558
Warner Unified	-	-	-
TOTAL UNIFIED	49,272,947	1,662,758	50,935,705
TOTAL K-12	\$ 77,242,843	\$ 3,792,790	\$ 81,035,633

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2019-2020.

TABLE XV

ASSESSED VALUATION, PERCENTAGE CHANGE

2010-2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)	
DISTRICTS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	AVG
ELEMENTARY SCHOOL DISTRICTS											
Alpine Union Elementary	(2.24)	(0.81)	(2.14)	1.58	5.25	3.80	4.03	4.19	5.13	4.59	2.34
Bonsall Union Elementary	1.57	(0.47)	(1.07)	2.13							0.54
Cajon Valley Union Elementary	(1.95)	0.52	0.88	2.63	4.23	5.14	4.97	6.16	5.39	4.85	3.28
Cardiff Elementary	0.15	1.24	5.26	3.80	5.02	7.67	6.40	6.73	6.04	5.44	4.78
Chula Vista Elementary	(3.62)	(0.15)	(0.70)	3.32	6.59	5.89	5.34	6.03	5.40	5.80	3.39
Dehesa Elementary	(1.61)	(1.83)	(2.01)	(1.95)	(14.68)	5.58	3.03	4.76	5.15	4.78	0.12
Del Mar Union Elementary	(0.96)	1.44	(1.40)	5.69	5.26	6.63	7.60	6.98	6.97	5.16	4.34
Encinitas Union Elementary	(0.19)	1.91	1.14	3.61	7.12	6.37	5.13	5.68	5.99	4.38	4.11
Escondido Union Elementary	(1.89)	0.86	0.26	2.41	5.31	4.84	5.64	7.09	6.00	5.54	3.60
Fallbrook Union Elementary	(2.37)	(0.72)	(10.46)	1.03	5.55	4.76	2.34	5.12	6.18	6.83	1.82
Jamul-Dulzura Union Elementary	(2.26)	(0.58)	(0.44)	1.63	2.26	5.76	3.08	4.12	4.89	5.22	2.37
Julian Union Elementary	(1.96)	0.23	(0.99)	1.92	2.49	2.91	3.00	3.43	4.65	5.58	2.12
La Mesa-Spring Valley Elementary	(1.34)	0.67	0.54	3.21	5.43	6.16	5.99	5.92	6.26	6.42	3.93
Lakeside Union Elementary	(1.80)	0.02	(0.64)	3.12	4.92	6.53	5.07	6.13	5.79	4.72	3.39
Lemon Grove Elementary	(0.04)	1.57	(1.61)	3.04	4.79	5.61	5.32	7.16	6.72	5.14	3.77
National Elementary	(1.46)	0.04	3.95	4.34	2.63	2.42	3.73	9.01	5.35	6.88	3.69
Rancho Santa Fe Elementary	(3.75)	(2.12)	(1.77)	1.35	3.66	4.03	3.05	3.39	4.10	3.96	1.59
San Pasqual Union Elementary	0.62	2.81	2.10	1.87	3.33	4.48	5.65	5.55	4.57	4.39	3.54
San Ysidro Elementary	0.14	(1.72)	(5.73)	(0.13)	3.48	2.91	8.77	8.96	3.89	7.33	2.79
Santee Elementary	(0.60)	0.50	0.24	2.80	5.63	4.56	4.30	7.97	6.62	7.61	3.96
Solana Beach Elementary	(1.39)	0.43	0.47	3.02	5.68	4.94	4.22	5.62	6.16	5.34	3.45
South Bay Union Elementary	(2.44)	(0.78)	2.56	2.80	3.96	7.70	8.70	5.34	10.14	6.96	4.49
Spencer Valley Elementary	0.89	2.74	0.28	0.83	(0.25)	5.48	3.65	3.56	4.72	5.33	2.72
Vallecitos Elementary	(2.33)	(1.56)	(0.22)	0.08	4.18	4.16	3.72	5.04	3.63	6.02	2.27
HIGH SCHOOL DISTRICTS											
Escondido Union High	(1.80)	0.93	0.32	2.39	5.24	4.82	5.64	7.03	5.95	5.50	3.60
Fallbrook Union High	(1.01)	(0.66)	(6.77)	1.41	(34.34)	4.39	2.42	5.11	6.03	6.78	(1.66)
Grossmont Union High	(1.50)	0.45	0.18	2.74	4.68	5.42	5.08	6.21	5.89	5.68	3.48
Julian Union High	(1.68)	0.48	(0.86)	1.81	2.20	3.17	3.06	3.44	4.65	5.55	2.18
San Dieguito Union High	(1.16)	0.86	0.10	3.76	5.73	5.85	5.40	5.84	6.12	4.87	3.74
Sweetwater Union High	(2.84)	(0.41)	(0.70)	2.92	5.61	5.41	5.95	6.56	5.67	6.19	3.44
UNIFIED SCHOOL DISTRICTS											
Bonsall Unified					6.53	5.93	4.81	4.69	4.66	3.46	5.01
Borrego Springs Unified	(3.12)	(5.32)	(9.48)	(0.60)	22.11	(18.35)	1.99	1.56	4.24	16.39	0.94
Carlsbad Unified	(1.07)	(0.93)	(0.37)	2.07	7.95	5.23	8.81	5.55	7.61	6.97	4.18
Coronado Unified	0.98	1.40	3.97	2.47	5.60	5.91	5.08	6.31	5.47	5.11	4.23
Mountain Empire Unified	(2.21)	(3.15)	(0.76)	0.42	2.78	2.54	2.73	4.30	27.12	4.67	3.85
Oceanside Unified	(1.67)	0.63	(0.51)	2.06	5.43	4.63	6.81	7.51	6.65	6.08	3.76
Poway Unified	(0.79)	1.52	(0.79)	5.08	7.60	5.69	4.41	5.09	5.15	4.27	3.72
Ramona Unified	(1.92)	0.27	(1.25)	1.69	5.82	4.27	4.74	5.67	5.27	4.21	2.88
San Diego Unified	(1.94)	0.21	(0.15)	3.97	6.21	6.06	5.76	6.40	6.14	6.22	3.89
San Marcos Unified	(1.23)	0.62	(0.35)	3.25	7.63	5.26	5.13	6.01	6.34	5.85	3.85
Valley Center-Pauma Unified ¹	(3.35)	(1.57)	(3.18)	(1.22)	2.97	4.51	4.23	4.34	5.33	4.89	1.70
Vista Unified	(1.89)	0.47	0.41	2.82	6.04	5.38	5.69	6.23	5.79	5.51	3.65
Warner Unified	0.90	(1.14)	(0.02)	(3.09)	0.01	2.10	2.78	3.76	6.26	2.18	1.37

Valuations 2019-2020

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

TABLE XVI
ASSESSED VALUATION PER UNIT ATTENDANCE
2014-2019

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 1,402,794	\$ 1,464,678	\$ 1,486,385	\$ 1,586,551	\$ 1,753,885	\$ 1,821,694
Bonsall Union Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Cajon Valley Union Elementary	903,764	950,382	980,589	1,027,146	1,080,902	1,151,702
Cardiff Elementary	3,448,826	3,779,459	4,135,173	4,433,886	4,719,046	5,377,119
Chula Vista Elementary	1,139,609	1,211,353	1,296,965	1,379,584	1,470,893	1,550,274
Dehesa Elementary	1,711,860	1,785,722	2,218,838	2,536,460	2,728,623	2,773,430
Del Mar Union Elementary	3,382,205	3,651,999	3,849,274	4,101,207	4,578,764	4,968,433
Encinitas Union Elementary	2,980,354	3,254,881	3,433,071	3,600,395	3,857,447	4,006,823
Escondido Union Elementary	934,277	998,955	1,093,368	1,208,859	1,318,727	1,427,790
Fallbrook Union Elementary	962,977	1,021,339	1,056,337	1,137,236	1,165,010	1,190,953
Jamul-Dulzura Union Elementary	2,011,231	2,117,651	2,126,965	2,260,948	2,422,625	2,575,023
Julian Union Elementary	2,264,654	2,315,639	2,392,295	2,549,033	2,867,912	3,139,675
La Mesa-Spring Valley Elementary	969,472	1,022,981	1,080,768	1,151,315	1,243,540	1,354,054
Lakeside Union Elementary	666,105	689,694	730,132	757,731	817,120	866,828
Lemon Grove Elementary	636,476	685,429	729,638	797,582	887,653	976,984
National Elementary	586,244	604,837	647,743	708,826	772,366	852,525
Rancho Santa Fe Elementary	8,688,618	9,218,856	10,112,695	10,296,153	11,628,582	12,700,176
San Pasqual Union Elementary	1,019,218	1,050,145	1,121,197	1,117,642	1,165,170	1,281,395
San Ysidro Elementary	993,449	977,207	1,116,549	1,237,087	1,331,602	1,479,618
Santee Elementary	859,249	873,587	900,776	969,967	1,027,216	1,109,796
Solana Beach Elementary	4,774,723	5,037,961	5,497,790	5,962,240	6,432,930	6,539,417
South Bay Union Elementary	657,176	716,540	797,479	856,223	978,960	1,117,086
Spencer Valley Elementary	2,526,189	1,951,029	2,679,989	2,364,346	2,301,075	2,160,282
Vallecitos Elementary	1,578,291	1,629,526	1,603,402	1,655,380	1,754,815	1,975,104
AVERAGE ELEMENTARY	\$ 1,960,772	\$ 2,043,907	\$ 2,221,192	\$ 2,334,600	\$ 2,534,994	\$ 2,712,878

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

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 2,174,020	\$ 2,276,360	\$ 2,481,067	\$ 2,668,989	\$ 2,867,713	\$ 3,066,923
Fallbrook Union High	2,186,930	2,403,794	2,530,628	2,749,288	2,965,913	3,157,707
Grossmont Union High	2,424,564	2,623,951	2,786,349	3,003,402	3,189,871	3,360,156
Julian Union High	4,978,866	5,149,238	5,692,363	6,900,123	8,568,818	8,968,989
San Dieguito Union High	4,348,637	4,568,319	4,739,495	4,967,025	5,235,086	5,460,093
Sweetwater Union High	987,169	1,042,576	1,114,698	1,201,273	1,278,035	1,383,216
AVERAGE HIGH SCHOOL	\$ 2,850,031	\$ 3,010,706	\$ 3,224,100	\$ 3,581,683	\$ 4,017,573	\$ 4,232,847
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 1,480,641	\$ 1,505,470	\$ 1,526,407	\$ 1,603,395	\$ 1,615,090	\$ 1,706,287
Borrego Springs Unified	1,706,014	1,386,966	1,476,813	1,505,708	1,604,629	1,972,105
Carlsbad Unified	1,730,597	1,814,695	1,954,636	2,034,310	2,180,346	2,316,453
Coronado Unified	2,423,312	2,534,841	2,772,649	3,045,687	3,102,387	3,250,687
Mountain Empire Unified	733,014	740,467	756,577	749,456	910,623	960,776
Oceanside Unified	711,541	751,308	827,297	909,725	989,169	1,076,706
Poway Unified	1,065,746	1,123,241	1,165,174	1,208,295	1,271,757	1,321,820
Ramona Unified	718,441	762,167	804,650	857,906	913,834	959,636
San Diego Unified	1,431,660	1,545,843	1,653,338	1,785,171	1,922,159	2,054,580
San Marcos Unified	837,445	866,819	907,256	961,005	1,021,679	1,084,874
Valley Center-Pauma Unified	857,980	908,945	960,959	1,018,949	1,073,857	1,140,442
Vista Unified	674,059	718,043	757,855	830,119	903,737	969,686
Warner Unified	1,126,064	1,259,732	1,684,975	1,660,583	1,508,351	1,466,730
AVERAGE UNIFIED	\$ 1,192,040	\$ 1,224,503	\$ 1,326,814	\$ 1,397,716	\$ 1,462,894	\$ 1,560,060
AVERAGE K-12	\$ 1,858,874	\$ 1,938,711	\$ 2,101,322	\$ 2,237,873	\$ 2,434,459	\$ 2,573,192

Source: For Col (6): Annual Report of Financial Transactions 2019 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
2019-2020**

	(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	\$ 75,443	\$ 43,379	15	\$ 98,333	\$ 68,234	185
Cajon Valley Union Elementary	82,609	42,001	11	109,706	80,588	186
Cardiff Elementary	92,617	54,165	6	112,057	81,853	185
Chula Vista Elementary	82,315	51,655	6	103,806	77,932	185
Dehesa Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Del Mar Union Elementary	97,309	58,356	40	114,019	91,198	185
Encinitas Union Elementary	87,014	48,084	5	117,538	79,249	185
Escondido Union Elementary	82,510	43,756	11	104,471	78,545	187
Fallbrook Union Elementary	83,967	52,631	10	109,662	82,265	183
Jamul-Dulzura Union Elementary	66,884	40,356	12	85,573	60,099	185
Julian Union Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Lakeside Union Elementary	76,196	49,706	11	110,824	73,960	184
La Mesa-Spring Valley Elementary	89,048	58,081	25	108,136	74,706	186
Lemon Grove Elementary	84,564	57,325	12	108,851	79,307	185
National Elementary	83,098	49,557	26	106,425	73,699	185
Rancho Santa Fe Elementary	87,082	55,066	5	112,932	85,866	184
San Pasqual Union Elementary	78,276	50,378	10	100,492	69,407	185
San Ysidro Elementary	87,705	51,894	25	102,632	77,689	186
Santee Elementary	80,510	43,819	11	106,919	76,902	185
Solana Beach Elementary	N/A	N/A	N/A	N/A	N/A	N/A
South Bay Union Elementary	89,469	46,009	6	106,157	78,896	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	\$ 83,701	\$ 49,790	14	\$ 106,585	\$ 77,244	185
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 82,401	\$ 50,688	11	\$ 108,790	\$ 76,992	186
Fallbrook Union High	83,500	44,973	28	108,339	85,298	183
Grossmont Union High	87,284	49,784	25	104,195	78,237	185
Julian Union High	67,763	44,502	25	92,992	71,174	185
San Dieguito Union High	108,201	64,557	3	132,169	107,956	186
Sweetwater Union High	88,620	47,365	26	106,297	81,199	187
AVERAGE HIGH SCHOOL	\$ 86,295	\$ 50,312	20	\$ 108,797	\$ 83,476	185
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 72,040	\$ 49,772	30	\$ 97,668	\$ 70,535	182
Borrego Springs Unified	N/A	N/A	N/A	N/A	N/A	N/A
Carlsbad Unified	87,207	50,363	11	114,425	84,358	185
Coronado Unified	79,216	45,877	10	102,764	77,020	185
Mountain Empire Unified	61,847	45,555	20	89,579	58,168	183
Oceanside Unified	85,673	46,595	11	103,976	78,880	185
Poway Unified	84,123	49,682	10	107,628	78,590	187
Ramona Unified	75,762	44,210	30	99,964	75,794	185
San Diego Unified	86,877	48,792	17	100,772	74,140	184
San Marcos Unified	84,108	42,283	11	106,898	84,562	184
Valley Center-Pauma Unified	83,731	45,287	8	101,666	85,140	184
Vista Unified	83,222	49,905	11	104,599	79,321	186
Warner Unified	N/A	N/A	N/A	N/A	N/A	N/A
AVERAGE UNIFIED	\$ 80,346	\$ 47,120	15	\$ 102,722	\$ 76,955	185

Source: Report of 2019-2020 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 2019-2020

REVENUES

(1)	LCFF SOURCES	\$125,704,072
(2)	FEDERAL REVENUE	\$21,935,274
(3)	OTHER STATE REVENUE	\$63,200,571
(4)	OTHER LOCAL REVENUE	\$60,908,205
(5)	TRANSFERS IN/SOURCES/CONTRIBUTIONS	640,110.74
(6)	TOTAL REVENUES	\$272,388,233

EXPENDITURES

(7)	CERTIFICATED SALARIES	\$50,040,121
(8)	CLASSIFIED SALARIES	\$51,095,500
(9)	EMPLOYEE BENEFITS	\$49,734,025
(10)	BOOKS & SUPPLIES	\$3,560,681
(11)	SERVICES AND OTHER OPERATING EXPENSES	\$75,766,414
(12)	CAPITAL OUTLAY	\$12,020,664
(13)	OTHER OUTGO	\$16,745,292
(14)	TRANSFERS OUT/USES	-
(15)	TOTAL EXPENDITURES	\$258,962,697

FUND BALANCE

(16)	BEGINNING BALANCE	\$147,902,098
(17)	NET CHANGE IN FUND BALANCE	\$13,425,535
(18)	FUND BALANCE	\$161,327,634

TOTAL COST BY PROGRAM

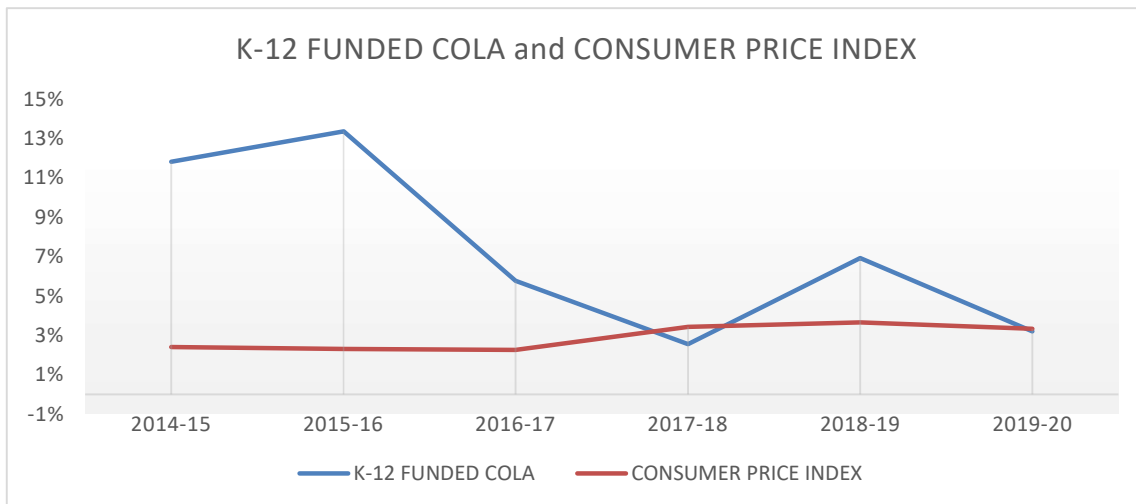
(19)	REGULAR EDUCATION K-12	\$6,853
(20)	COMMUNITY SCHOOLS	\$25,648,171
(21)	JUVENILE COURTS	\$14,691,658
(22)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	\$1,848,931
(23)	SPECIAL EDUCATION	\$46,863,164
(24)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	\$10,884,686
(25)	COUNTY SERVICES TO DISTRICTS	\$128,743,715
(26)	VOCATIONAL EDUCATION	\$0
(27)	AUXILIARY PROGRAMS	\$13,245,375
(28)	OTHER OUTGO	\$17,030,144
(29)	TOTAL EXPENDITURES AND OTHER USES	\$258,962,697

Source: 2019-2020 Unaudited Actuals Financial Reports, SACS Report (Form 01 and PCR)

TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2019-2020

YEAR	STATUTORY COLA	K-12 FUNDED COLA	K-12 DEFICIT	CONSUMER PRICE INDEX ¹
1999-00	1.41%	1.41%	6.996%	3.16%
2000-01	3.17%	3.17%	0.000%	4.32%
2001-02	3.87%	3.87%	0.000%	2.91%
2002-03	2.00%	2.00%	0.000%	2.62%
2003-04	1.86%	-1.20%	3.002%	1.88%
2004-05	2.41%	2.41%	2.143%	3.30%
2005-06	4.23%	4.23%	0.892%	4.22%
2006-07	5.92%	5.92%	0.000%	3.38%
2007-08	4.53%	4.53%	0.000%	3.45%
2008-09	5.66%	-2.67%	7.844%	1.32%
2009-10	4.25%	-7.64%	18.355%	0.70%
2010-11	-0.39%	0.00%	17.963%	1.80%
2011-12	2.24%	0.00%	19.754%	2.42%
2012-13	3.24%	0.00%	22.272%	2.10%
2013-14	1.57%	5.49%	N/A	2.00%
Local Control Funding Formula				
2014-15	0.85%	11.81%	N/A	2.40%
2015-16	1.02%	13.37%	N/A	2.30%
2016-17	0.00%	5.77%	N/A	2.26%
2017-18	1.56%	2.54%	N/A	3.42%
2018-19	2.71%	6.91%	N/A	3.66%
2019-20	3.26%	3.19%	N/A	3.33%

COMPOUNDED INCREASES FROM 1999-00 TO 2019-20	86.15%	72.73%
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Sources: School Services of CA Historical Revenue Limit and LCFF COLAs

School Services of CA Adopted Budget Dashboard

¹ For California.

TABLE XX FINANCIAL ELECTIONS HISTORY

San Diego County School Districts

DISTRICTS	Date	VOTE		Pass or Fail	Bond Issue	Other Purpose
		Yes	No			
2012-13						
Cajon Valley Union Elementary	11/06/12	29,048	20,834	P ²	\$88,400,000	
Chula Vista Elementary	11/06/12	36,265	16,434	P ²	\$90,000,000	
Dehesa Elementary	11/06/12	562	443	P ²	\$3,000,000	
Del Mar Union	11/06/12	9,699	8,170	F ²	\$76,800,000	
Mountain Empire Unified	11/06/12	2,037	2,455	F ²	\$30,800,000	
Ramona Unified	11/06/12	7,737	7,551	F ²	\$66,000,000	
San Diego Unified	11/06/12	218,242	134,927	P ²	\$2,800,000,000	
San Dieguito Union High	11/06/12	43,627	34,947	P ²	\$449,000,000	
South Bay Union Elementary	11/06/12	14,123	4,477	P ²	\$26,000,000	
2013-14						
Cajon Valley Union Elementary	11/04/14	13,382	13,884	F ²	\$20,000,000	
Escondido Union Elementary	11/04/14	18,615	14,072	P ²	\$182,100,000	
Lakeside Union Elementary	11/04/14	5,640	3,990	P ²	\$31,000,000	
Lemon Grove Elementary	11/04/14	4,323	1,693	P ²	\$10,000,000	
National Elementary	11/04/14	4,620	1,259	P ²	\$26,100,000	
Vallecitos Elementary	11/04/14	299	260	F ²	\$2,000,000	
Coronado Unified	06/03/14	2,275	3,141	F ²	\$29,000,000	
Ramona Unified	11/04/14	4,802	5,488	F ²	\$40,000,000	
2014-15						
None						
2015-16						
Bonsall Unified	11/08/16	4,204	4,099	F ²	\$58,000,000	
Cajon Valley Union	11/08/16	30,406	22,787	P ²	\$20,000,000	
Cardiff	11/08/16	3,994	2,063	P ²	\$22,000,000	
Fallbrook Union High	11/08/16	11,279	6,145	P ²	\$45,000,000	
Grossmont-Cuyamaca Community College	11/08/16	97,061	83,366	P ²	\$348,000,000	
Grossmont Union High	11/08/16	105,700	70,458	P ²	\$128,000,000	
MiraCosta Community College	11/08/16	104,493	62,992	P ²	\$455,000,000	
National	11/08/16	11,772	2,386	P ²	\$30,000,000	
Solana Beach	11/08/16	11,776	6,135	P ²	\$105,000,000	
Southwestern Community College	11/08/16	115,479	48,411	P ²	\$400,000,000	
2016-17						
None						
2017-18						
None						
2018-19						
Sweetwater Union High	11/06/18	8,651	38,603	P ²	\$403,000,000	
Bonsall Unified	11/06/18	3,321	4,491	F ²	\$38,000,000	
Borrego Springs Unified	11/06/18	835	424	P ²	\$8,600,000	
Carlsbad Unified	11/06/18	21,416	12,844	P ²	\$265,000,000	
Mountain Empire Unified	11/06/18	2,332	1,878	P ²	\$15,000,000	
San Diego Unified	11/06/18	224,262	120,311	P ²	\$3,500,000,000	
Vista Unified	11/06/18	32,661	18,203	P ²	\$247,000,000	
Del Mar Union	11/06/18	11,771	7,481	P ²	\$186,000,000	
South Bay Union Elementary	11/06/18	12,464	5,810	P ²	\$18,000,000	
Chula Vista Elementary	11/06/18	59,235	28,199	P ²	\$150,000,000	
Santee Elementary	11/06/18	13,778	13,778	P ²	\$15,370,000	
2019-20						
Cajon Valley Union	03/03/20	16,598	19,552	F ²	\$220,000,000	
Chula Vista Elementary	03/03/20	36,363	29,247	P ²	\$300,000,000	
Escondido Union	03/03/20	21,723	18,707	F ²	\$205,000,000	
Lakeside Union Elementary	03/03/20	5,161	7,256	F ²	\$33,000,000	
Poway Unified	03/03/20	32,836	32,375	F ²	\$448,000,000	
San Ysidro (Measure T)	03/03/20	3,555	1,517	P ²	\$52,985,000	
San Ysidro (Measure U)	03/03/20	3,492	1,576	P ²	\$55,500,000	