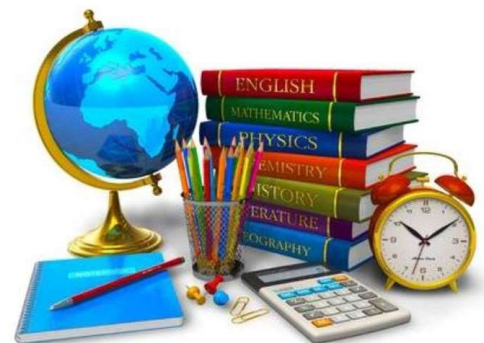


Annual Report of Financial Transactions 2020-21

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



Business Services Division
District Financial Services

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



San Diego County Office of Education

BOARD OF EDUCATION

Rick Shea, President

Alicia Muñoz, Vice President

Paulette Donnellon, Member

Guadalupe González, Member

Dr. Gregg Robinson, Member

Dr. Paul Gothold
COUNTY SUPERINTENDENT OF SCHOOLS

Business Services Division

Michael Simonson, Deputy Superintendent

Brent Watson, Executive Director

District Financial Services



FOREWORD

This is the 60th 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 2020-2021 and budgetary data for fiscal year 2021-2022 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 July 2021 by the California Basic Educational Data System (CBEDS), there were 404,969 K-12 students enrolled in San Diego County School Districts. The total 2020-2021 P-2 ADA for the entire county was 402,814. 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 \$5.6 billion, an average of \$14,051 per ADA.

This report was prepared under the direction of Brent Watson, Executive Director, Business Services Division. For questions, please email District Financial Services, Financial Accounting and Reporting at finrep@sdcoe.net.

SCHOOL DISTRICT MAP

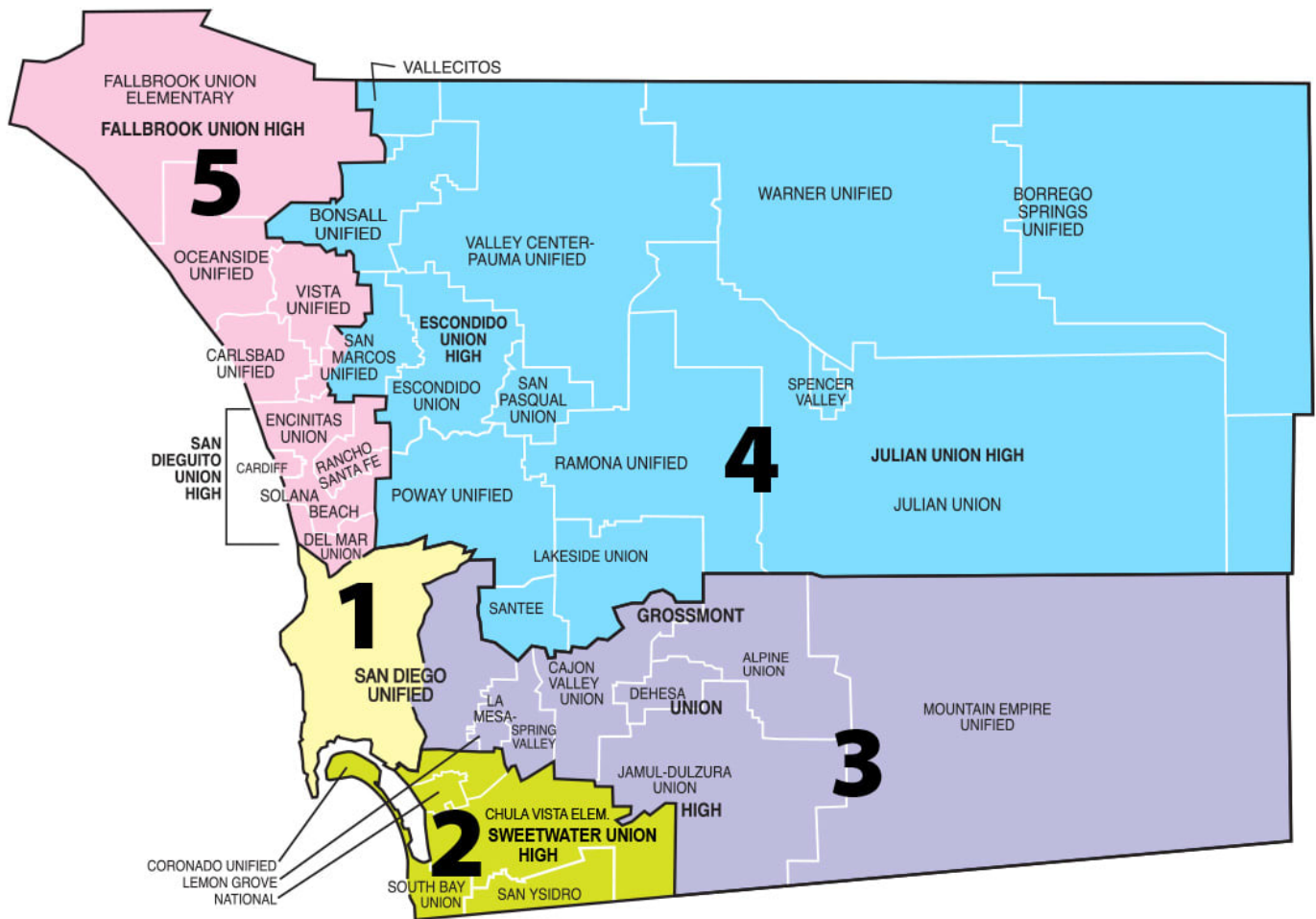


TABLE OF CONTENTS

ANNUAL REPORT OF FINANCIAL TRANSACTIONS

<u>Report Number and Contents</u>	<u>Page</u>
I P-2 AVERAGE DAILY ATTENDANCE	1
II ENROLLMENT BY GRADE OVER A TEN-YEAR PERIOD	3
III ETHNICITY BY DISTRICT EXCLUDING CHARTER SCHOOLS	4
IV FIVE-YEAR ENROLLMENT COMPARISON	5
V LOCAL CONTROL FUNDING FORMULA (LCFF)	6
VI ACTUAL REVENUES AND EXPENDITURES – GENERAL FUND	8
GRAPH: REVENUES AND EXPENDITURES BY SOURCE (K-12)	14
VII BUDGET REVENUES AND EXPENDITURES – GENERAL FUND	16
GRAPH: REVENUES AND EXPENDITURES – GENERAL FUND COMPARISON (K-12) ...	22
VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS	23
IX COSTS BY PROGRAM – GENERAL FUND	25
X TEACHER SALARY EXPENSE SUMMARY	37
XI GENERAL LONG-TERM DEBT	38
XII BOND INTEREST AND REDEMPTION FUND AND STATE SCHOOL BUILDING AID FUND SUMMARY	40
XIII ASSESSED VALUATION	46
XIV ASSESSED VALUATION ADJUSTMENT DUE TO COMMUNITY REDEVELOPMENT AGENCIES	47
XV ASSESSED VALUATION, PERCENTAGE CHANGE	48
XVI ASSESSED VALUATION PER UNIT ATTENDANCE	49
XVII CERTIFICATED SALARY PROFILES	51
XVIII ACTUAL REVENUES AND EXPENDITURES - COUNTY SCHOOL SERVICE FUND ...	52
XIX COMPARISON OF K-12 FUNDED COLAS	53
XX FINANCIAL ELECTIONS HISTORY	54

TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2020-2021

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
ELEMENTARY SCHOOL DISTRICTS					
Alpine Union Elementary	809.74	464.81	286.56	0.00	1,561.11
Cajon Valley Union Elementary	6,975.80	4,960.15	3,719.98	0.00	15,655.93
Cardiff Elementary	358.14	257.61	0.00	0.00	615.75
Chula Vista Elementary	12,816.87	9,604.40	0.00	0.00	22,421.27
Dehesa Elementary	63.23	43.53	26.61	0.00	133.37
Del Mar Union Elementary	2,157.54	1,855.17	0.00	0.00	4,012.71
Encinitas Union Elementary	2,865.42	2,207.97	0.00	0.00	5,073.39
Escondido Union Elementary	6,377.80	4,673.36	3,184.52	0.00	14,235.68
Fallbrook Union Elementary	2,526.21	1,536.48	1,001.47	0.00	5,064.16
Jamul-Dulzura Union Elementary	241.79	164.32	139.65	0.00	545.76
Julian Union Elementary	108.51	89.49	59.95	0.00	257.95
La Mesa-Spring Valley Elementary	5,008.15	3,706.42	2,504.04	0.00	11,218.61
Lakeside Union Elementary	2,248.89	1,541.34	1,015.91	0.00	4,806.14
Lemon Grove Elementary	1,486.81	1,045.89	710.27	0.00	3,242.97
National Elementary	2,732.96	2,086.59	0.00	0.00	4,819.55
Rancho Santa Fe Elementary	194.15	208.06	137.27	0.00	539.48
San Pasqual Union Elementary	241.81	183.56	114.64	0.00	540.01
San Ysidro Elementary	1,800.72	1,419.72	982.66	0.00	4,203.10
Santee Elementary	3,052.81	2,145.18	1,367.81	0.00	6,565.80
Solana Beach Elementary	1,516.63	1,362.84	0.00	0.00	2,879.47
South Bay Union Elementary	2,615.95	2,045.59	0.00	0.00	4,661.54
Spencer Valley Elementary	26.89	15.56	1.07	0.00	43.52
Vallecitos Elementary	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
2020-2021

	(1)	(2)	(3)	(4)	(5)
DISTRICTS	Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total ADA
HIGH SCHOOL DISTRICTS					
Escondido Union High	0.00	0.00	0.00	6,852.97	6,852.97
Fallbrook Union High	0.00	0.00	0.00	2,026.42	2,026.42
Grossmont Union High	0.00	0.00	0.00	15,612.91	15,612.91
Julian Union High	0.00	0.00	0.00	100.78	100.78
San Dieguito Union High	0.00	0.00	4,115.69	8,568.63	12,684.32
Sweetwater Union High	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	902.69	645.30	424.88	310.66	2,283.53
Borrego Springs Unified	103.63	81.43	51.58	115.97	352.61
Carlsbad Unified	3,107.48	2,470.36	1,755.12	3,679.51	11,012.47
Coronado Unified	739.58	629.46	488.90	1,093.47	2,951.41
Mountain Empire Unified	564.34	398.80	235.15	413.69	1,611.98
Oceanside Unified	5,134.57	3,798.03	2,455.34	4,901.91	16,289.85
Poway Unified	10,707.44	7,831.62	5,596.65	11,223.04	35,358.75
Ramona Unified	1,470.21	1,153.71	828.84	1,679.30	5,132.06
San Diego Unified	33,975.30	21,840.11	13,627.41	28,032.41	97,475.23
San Marcos Unified	6,016.07	4,512.92	3,255.53	6,278.41	20,062.93
Valley Center-Pauma Unified	1,096.10	808.22	626.56	1,205.19	3,736.07
Vista Unified	6,223.91	4,257.32	2,823.81	6,131.82	19,436.86
Warner Unified	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

*The State's 2020-21 budget package provided a held-harmless clause for calculating LCFF funding for 2020-21 based on 2019-20 ADA rather than 2020-21 ADA. As a result, 2020-21 ADA data was not collected. This report uses 2019-20 P-2 ADA for both FY 2020-21 and FY 2019-20

TABLE II
ENROLLMENT BY GRADE TEN-YEAR HISTORY
2011-2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21*
Kindergarten	36,340	36,055	37,098	38,043	39,288	38,441	38,394	37,389	37,197	32,094
1st Grade	35,725	35,660	34,451	33,193	31,850	32,785	32,444	32,071	31,335	29,933
2nd Grade	34,785	34,849	35,130	34,183	32,868	31,638	32,464	32,096	31,758	29,914
3rd Grade	34,453	34,250	34,780	35,064	34,057	32,705	31,512	32,189	31,968	30,590
4th Grade	33,878	33,863	33,985	34,674	34,873	33,709	32,504	31,346	32,085	30,929
5th Grade	33,886	33,200	33,745	33,812	34,267	34,562	33,438	32,139	31,039	30,905
6th Grade	32,924	31,780	31,412	32,204	32,301	32,470	33,124	31,933	30,593	28,952
7th Grade	32,890	32,645	32,096	31,928	32,349	32,520	32,621	33,099	31,967	29,856
8th Grade	33,290	32,590	32,754	32,439	31,897	32,355	32,440	32,400	32,899	31,396
Ungraded	1	0	0	0	0	0	0	0	0	0
TOTAL K-8	308,172	304,892	305,451	305,540	303,750	301,185	298,941	294,662	290,841	274,569
9th Grade	35,169	34,275	33,732	33,651	33,095	32,672	32,946	32,826	32,909	33,025
10th Grade	35,261	33,231	32,783	32,934	33,352	33,149	32,357	32,874	32,671	32,669
11th Grade	34,077	32,562	31,624	32,202	32,187	32,435	32,524	31,547	32,062	31,879
12th Grade	35,893	34,152	34,268	34,298	33,778	33,605	33,855	34,481	33,783	33,986
Ungraded & Continuation	275	381	365	370	369	346	658	0	0	0
TOTAL 9-12	140,675	134,601	132,772	133,455	132,781	132,207	132,340	131,728	131,425	131,559
TOTAL K-12	448,847	439,493	438,223	438,995	436,531	433,392	431,281	426,390	422,266	406,128

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

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

*SDCOE Enrollment listed separately.

**TABLE III
ETHNICITY BY DISTRICT
EXCLUDING CHARTER SCHOOLS
2020-2021**

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PERCENTAGE OF STUDENT ENTHNIC GROUPS							Multiple or Declined to Respond	Total Student Enrollment
African American	American Indian or Alaska Native	Asian	Filipino	Hispanic or Latino	Pacific Islander	White			
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1.4%	3.7%	0.5%	0.4%	29.6%	0.1%	54.2%	10.0%	1,532
Cajon Valley Union Elementary	6.4%	0.3%	3.8%	0.3%	35.7%	0.8%	45.1%	7.6%	15,776
Cardiff Elementary	0.3%	0.0%	1.7%	0.3%	17.7%	0.0%	68.0%	11.8%	632
Chula Vista Elementary	4.2%	0.2%	2.8%	10.7%	66.8%	0.3%	10.2%	4.8%	22,452
Dehesa Elementary	2.4%	7.3%	0.0%	1.6%	30.6%	0.0%	35.5%	22.6%	124
Del Mar Union Elementary	1.4%	0.1%	34.3%	1.2%	11.3%	0.1%	45.2%	6.4%	3,853
Encinitas Union Elementary	0.6%	0.4%	4.1%	0.8%	21.5%	0.2%	66.1%	6.3%	4,918
Escondido Union Elementary	1.3%	0.1%	2.1%	1.6%	77.1%	0.1%	13.5%	4.3%	14,197
Fallbrook Union Elementary	2.1%	0.1%	0.7%	0.4%	65.3%	0.3%	26.5%	4.6%	4,756
Jamul-Dulzura Union Elementary	2.1%	0.0%	0.6%	0.0%	64.4%	0.2%	27.8%	4.9%	526
Julian Union Elementary	0.8%	5.3%	0.8%	0.0%	33.8%	0.0%	50.8%	8.6%	266
La Mesa-Spring Valley Elementary	8.1%	0.2%	2.4%	2.4%	50.8%	0.5%	27.2%	8.4%	11,203
Lakeside Union Elementary	3.3%	1.0%	1.5%	1.4%	34.1%	0.6%	53.0%	5.1%	4,679
Lemon Grove Elementary	15.5%	0.7%	5.3%	1.1%	62.6%	1.1%	8.5%	5.1%	3,160
National Elementary	1.1%	0.0%	1.8%	9.1%	83.1%	0.4%	2.1%	2.4%	4,768
Rancho Santa Fe Elementary	0.5%	0.2%	7.1%	0.4%	10.8%	0.0%	73.5%	7.5%	547
San Pasqual Union Elementary	1.2%	0.4%	1.2%	0.6%	30.5%	0.2%	56.9%	9.0%	501
San Ysidro Elementary	2.5%	0.1%	0.5%	3.8%	89.0%	0.0%	1.7%	2.4%	4,419
Santee Elementary	2.0%	0.3%	2.1%	1.7%	29.1%	0.2%	54.8%	9.9%	6,482
Solana Beach Elementary	0.5%	0.1%	26.7%	0.9%	13.2%	0.0%	47.3%	11.3%	2,720
South Bay Union Elementary	3.0%	0.2%	0.3%	3.5%	85.4%	0.3%	4.2%	3.1%	4,576
Spencer Valley Elementary	0.0%	0.0%	0.0%	0.0%	37.5%	0.0%	50.0%	12.6%	32
Vallecitos Elementary	0.5%	0.0%	0.0%	0.0%	89.8%	0.0%	8.6%	1.1%	187
TOTAL ELEMENTARY	2.7%	0.9%	4.4%	1.8%	46.5%	0.2%	36.1%	7.4%	112,306
HIGH SCHOOL DISTRICTS									
Escondido Union High	1.6%	0.3%	2.6%	2.1%	76.5%	0.1%	15.4%	1.4%	7,118
Fallbrook Union High	1.3%	0.2%	1.1%	0.6%	67.8%	0.3%	25.5%	3.2%	2,155
Grossmont Union High	5.5%	1.0%	2.2%	1.7%	38.1%	0.7%	46.0%	4.7%	16,996
Julian Union High	0.0%	5.7%	0.9%	0.0%	35.8%	0.0%	50.9%	6.6%	106
San Dieguito Union High	0.7%	0.2%	17.4%	0.8%	15.7%	0.1%	58.4%	6.7%	13,001
Sweetwater Union High	3.0%	0.4%	1.8%	9.1%	69.9%	0.4%	10.7%	4.6%	37,060
TOTAL HIGH SCHOOL	2.0%	1.3%	4.3%	2.4%	50.6%	0.3%	34.5%	4.5%	76,436
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	1.5%	3.8%	2.1%	1.7%	37.0%	0.5%	43.2%	10.2%	2,073
Borrego Springs Unified	0.3%	0.3%	0.5%	0.8%	84.7%	0.0%	11.5%	1.8%	373
Carlsbad Unified	1.0%	0.3%	5.8%	0.8%	27.6%	0.2%	55.4%	9.0%	10,863
Coronado Unified	1.0%	0.3%	1.4%	1.8%	22.7%	0.5%	58.1%	14.2%	2,608
Mountain Empire Unified	1.2%	4.2%	0.2%	0.4%	59.2%	0.0%	29.9%	4.9%	1,674
Oceanside Unified	4.1%	0.3%	1.9%	2.6%	60.4%	1.9%	21.4%	7.5%	16,373
Poway Unified	1.7%	0.1%	22.7%	5.9%	17.3%	0.2%	40.6%	11.4%	35,663
Ramona Unified	0.7%	0.5%	0.5%	0.3%	41.0%	0.2%	50.8%	5.9%	5,070
San Diego Unified	7.3%	0.3%	9.7%	5.1%	44.2%	0.4%	23.7%	9.4%	97,968
San Marcos Unified	0.0%	1.6%	5.6%	2.3%	45.9%	0.4%	39.2%	4.9%	19,767
Valley Center-Pauma Unified	0.5%	8.8%	0.9%	0.3%	59.5%	0.0%	24.3%	5.6%	3,865
Vista Unified	1.6%	0.3%	2.1%	1.4%	65.7%	0.7%	22.9%	5.3%	19,722
Warner Unified	1.4%	30.3%	0.0%	1.0%	41.3%	0.0%	20.7%	5.3%	208
TOTAL UNIFIED	1.7%	3.9%	4.1%	1.9%	46.7%	0.4%	34.0%	7.3%	216,227
TOTAL K-12	2.13%	2.04%	4.27%	2.03%	47.93%	0.30%	34.86%	6.42%	404,969
SDCOE	11.3%	1.3%	1.6%	0.3%	72.0%	0.2%	9.9%	3.5%	1,159
GRAND TOTAL	6.72%	1.67%	2.93%	1.17%	59.97%	0.25%	22.38%	4.96%	406,128

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

**TABLE IV
FIVE-YEAR ENROLLMENT COMPARISON
2015-2019**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	2016-17	2017-18	% Change	2018-19	% Change	2019-20	% Change	2020-21	% Change
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1,745	1,709	-2.06%	1,612	-5.68%	1,635	1.43%	1,532	-6.30%
Cajon Valley Union Elementary	16,192	16,581	2.40%	16,666	0.51%	16,419	-1.48%	15,776	-3.92%
Cardiff Elementary	704	703	-0.14%	695	-1.14%	655	-5.76%	632	-3.51%
Chula Vista Elementary	23,491	23,412	-0.34%	23,080	-1.42%	23,116	0.16%	22,452	-2.87%
Dehesa Elementary	156	145	-7.05%	138	-4.83%	155	12.32%	124	-20.00%
Del Mar Union Elementary	4,413	4,453	0.91%	4,263	-4.27%	4,132	-3.07%	3,853	-6.75%
Encinitas Union Elementary	5,313	5,350	0.70%	5,280	-1.31%	5,342	1.17%	4,918	-7.94%
Escondido Union Elementary	16,250	15,767	-2.97%	15,377	-2.47%	14,996	-2.48%	14,197	-5.33%
Fallbrook Union Elementary	5,006	4,864	-2.84%	5,043	3.68%	5,278	4.66%	4,756	-9.89%
Jamul-Dulzura Union Elementary	601	594	-1.16%	580	-2.36%	576	-0.69%	526	-8.68%
Julian Union Elementary	309	312	0.97%	282	-9.62%	274	-2.84%	266	-2.92%
La Mesa-Spring Valley Elementary	12,289	12,326	0.30%	12,111	-1.74%	11,798	-2.58%	11,203	-5.04%
Lakeside Union Elementary	5,041	5,166	2.48%	5,074	-1.78%	4,988	-1.69%	4,679	-6.19%
Lemon Grove Elementary	3,797	3,730	-1.76%	3,589	-3.78%	3,421	-4.68%	3,160	-7.63%
National Elementary	5,412	5,372	-0.74%	5,191	-3.37%	5,046	-2.79%	4,768	-5.51%
Rancho Santa Fe Elementary	641	639	-0.31%	601	-5.95%	561	-6.66%	547	-2.50%
San Pasqual Union Elementary	553	587	6.15%	584	-0.51%	564	-3.42%	501	-11.17%
San Ysidro Elementary	4,815	4,733	-1.70%	4,578	-3.27%	4,475	-2.25%	4,419	-1.25%
Santee Elementary	6,761	6,788	0.40%	6,826	0.56%	6,792	-0.50%	6,482	-4.56%
Solana Beach Elementary	3,012	2,916	-3.19%	2,891	-0.86%	2,966	2.59%	2,720	-8.29%
South Bay Union Elementary	5,569	5,474	-1.71%	5,273	-3.67%	4,948	-6.16%	4,576	-7.52%
Spencer Valley Elementary	35	40	14.29%	41	2.50%	45	9.76%	32	-28.89%
Vallecitos Elementary	205	216	5.37%	202	-6.48%	195	-3.47%	187	-4.10%
TOTAL ELEMENTARY	122,310	121,877	-0.35%	119,977	-1.56%	118,377	-1.33%	112,306	-5.13%
HIGH SCHOOL DISTRICTS									
Escondido Union High	7,529	7,467	-0.82%	7,364	-1.38%	7,274	-1.22%	7,118	-2.14%
Fallbrook Union High	2,264	2,165	-4.37%	2,154	-0.51%	2,154	0.00%	2,155	0.05%
Grossmont Union High	17,035	16,832	-1.19%	16,760	-0.43%	16,789	0.17%	16,996	1.23%
Julian Union High	150	131	-12.67%	106	-19.08%	108	1.89%	106	-1.85%
San Dieguito Union High	12,951	13,063	0.86%	13,128	0.50%	13,177	0.37%	13,001	-1.34%
Sweetwater Union High	39,609	39,579	-0.08%	39,165	-1.05%	38,553	-1.56%	37,060	-3.87%
TOTAL HIGH SCHOOL	79,538	79,237	-0.38%	78,677	-0.71%	78,055	-0.79%	76,436	-2.07%
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	2,357	2,448	3.86%	2,416	-1.31%	2,373	-1.78%	2,073	-12.64%
Borrego Springs Unified	411	395	-3.89%	386	-2.28%	373	-3.37%	373	0.00%
Carlsbad Unified	11,169	11,326	1.41%	11,428	0.90%	11,481	0.46%	10,863	-5.38%
Coronado Unified	3,064	2,946	-3.85%	3,057	3.77%	3,063	0.20%	2,608	-14.85%
Mountain Empire Unified	1,548	1,668	7.75%	1,699	1.86%	1,713	0.82%	1,674	-2.28%
Oceanside Unified	18,438	18,055	-2.08%	17,648	-2.25%	17,223	-2.41%	16,373	-4.94%
Poway Unified	35,956	36,519	1.57%	36,450	-0.19%	36,586	0.37%	35,663	-2.52%
Ramona Unified	5,546	5,529	-0.31%	5,472	-1.03%	5,381	-1.66%	5,070	-5.78%
San Diego Unified	106,229	104,801	-1.34%	103,194	-1.53%	102,270	-0.90%	97,968	-4.21%
San Marcos Unified	20,862	20,912	0.24%	21,007	0.45%	20,873	-0.64%	19,767	-5.30%
Valley Center-Pauma Unified	4,069	4,008	-1.50%	4,029	0.52%	3,956	-1.81%	3,865	-2.30%
Vista Unified	21,738	21,401	-1.55%	20,756	-3.01%	20,338	-2.01%	19,722	-3.03%
Warner Unified	157	159	1.27%	194	22.01%	204	5.15%	208	1.96%
TOTAL UNIFIED	231,544	230,167	-0.59%	227,736	-1.06%	225,834	-0.84%	216,227	-4.25%
TOTAL K-12	433,392	431,281	-0.49%	426,390	-1.13%	422,266	-0.97%	404,969	-4.10%
SDCOE	1,499	1,415	-5.60%	1,385	-2.12%	1,207	-12.85%	1,159	-3.98%
GRAND TOTAL	434,891	432,696	-0.50%	427,775	-1.14%	423,473	-1.01%	406,128	-4.10%

Source: DataQuest CBEDS Enrollment Reports

Table V
LOCAL CONTROL FUNDING FORMULA - LCFF
2020-2021

	(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	810	465	287	-	1,562	33.63%	\$ 12,830,249
Cajon Valley Union	6,983	4,965	3,720	-	15,668	71.24%	128,136,584
Cardiff Elementary	358	258	-	-	616	16.65%	5,059,259
Chula Vista Elementary	12,828	9,610	-	-	22,438	59.32%	184,208,028
Dehesa Elementary	63	44	27	-	133	51.33%	1,092,174
Del Mar Union Elementary	2,158	1,855	-	-	4,013	17.46%	32,849,282
Encinitas Union Elementary	2,865	2,208	-	-	5,073	17.65%	41,626,575
Escondido Union	6,378	4,673	3,185	-	14,236	79.28%	116,406,172
Fallbrook Union Elementary	2,527	1,536	1,002	-	5,065	70.49%	41,564,467
Jamul-Dulzura Union Elementary	243	165	140	-	548	57.30%	4,483,546
Julian Union Elementary	109	89	60	-	258	62.85%	2,104,892
La Mesa-Spring Valley	5,009	3,707	2,504	-	11,220	61.17%	91,730,114
Lakeside Union Elementary	2,249	1,542	1,016	-	4,807	45.40%	39,353,657
Lemon Grove	1,487	1,046	710	-	3,243	75.72%	26,536,787
National Elementary	2,737	2,091	-	-	4,828	87.37%	39,619,600
Rancho Santa Fe Elementary	194	208	137	-	539	7.67%	4,382,494
San Pasqual Union Elementary	242	184	115	-	540	26.95%	4,414,034
San Ysidro Elementary	1,806	1,423	983	-	4,212	85.67%	34,395,019
Santee	3,054	2,148	1,368	-	6,569	40.37%	53,768,884
Solana Beach Elementary	1,507	1,365	-	-	2,872	18.25%	23,482,827
South Bay Union	2,620	2,047	-	-	4,666	84.11%	38,274,914
Spencer Valley Elementary	27	16	1	-	44	45.76%	358,908
Vallecitos Elementary	82	62	42	-	186	99.49%	1,521,238
HIGH SCHOOL DISTRICTS							
Escondido Union High	-	-	-	6,856	6,856	73.73%	\$ 65,621,803
Fallbrook Union High	-	-	-	2,028	2,028	65.82%	19,411,346
Grossmont Union High	-	-	-	15,882	15,882	60.84%	152,020,015
Julian Union High	-	-	-	101	101	49.07%	1,412,329
San Dieguito Union High	-	-	4,139	8,617	12,756	13.32%	115,800,139
Sweetwater Union High	-	-	10,572	25,841	36,413	62.21%	332,454,548
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	903	645	425	311	2,284	34.18%	\$ 19,115,694
Borrego Springs Unified	104	81	52	116	353	91.00%	3,502,017
Carlsbad Unified	3,109	2,472	1,755	3,683	11,019	23.52%	95,144,120
Coronado Unified	740	629	489	1,095	2,953	13.06%	25,628,666
Mountain Empire Unified	564	399	235	414	1,612	68.19%	13,771,937
Oceanside Unified	5,137	3,800	2,455	4,910	16,302	63.48%	140,151,356
Poway Unified	10,708	7,833	5,597	11,227	35,365	21.50%	304,812,996
Ramona City Unified	1,470	1,154	829	1,684	5,137	42.37%	44,315,846
San Diego Unified	34,095	22,021	13,736	28,116	97,967	59.16%	841,765,940
San Marcos Unified	6,021	4,514	3,257	6,286	20,078	37.80%	172,872,627
Valley Center-Pauma Unified	1,096	808	627	1,206	3,737	55.70%	32,223,475
Vista Unified	6,226	4,265	2,825	6,137	19,453	65.77%	167,767,556
Warner Unified	63	43	30	54	189	82.51%	2,015,062

Source: Funding Exhibit, School District LCFF Calculation - Annual

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

The State's 2020-21 budget package provided a held-harmless clause for calculating LCFF funding for 2020-21 based on 2019-20 ADA rather than 2020-21 ADA. As a result, 2020-21 ADA data was not collected. This report uses 2019-20 P-2 ADA for both FY 2020-21 and FY 2019-20

Table V
LOCAL CONTROL FUNDING FORMULA - LCFF (continued)
2020-2021

(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						
\$ 862,963	\$ -	\$ 14,153,701	\$ 5,654,719	\$ 2,245,501	\$ 6,253,481	\$ -
18,256,900	10,404,691	159,009,588	36,511,654	42,963,170	79,534,764	-
168,473	-	5,328,523	9,200,866	123,150	-	386,643
21,854,440	3,978,894	212,614,091	89,445,071	24,298,044	98,870,976	-
112,123	-	1,273,379	29,201	570,023	674,155	-
1,147,097	-	34,058,035	53,222,285	802,542	-	1,170,350
1,469,418	-	43,665,846	52,608,372	1,026,236	-	1,840,774
18,457,363	14,131,709	150,386,540	47,518,390	24,413,754	78,454,396	-
5,859,758	3,219,168	51,782,862	19,346,719	6,241,505	26,194,638	-
513,814	51,561	5,348,597	2,781,566	109,612	2,457,419	-
264,585	82,617	2,565,992	380,446	930,616	1,254,930	-
11,222,263	2,829,875	107,679,519	36,000,579	20,638,952	51,039,988	-
3,573,311	-	43,770,589	10,657,147	13,671,150	19,442,292	-
4,018,731	2,749,211	33,785,811	7,668,645	8,776,683	17,340,483	-
6,923,129	6,412,432	53,160,859	11,140,369	13,499,494	28,520,996	-
67,227	-	4,485,240	10,094,018	107,896	-	157,463
237,916	-	4,691,785	1,724,166	1,079,647	1,887,972	-
5,893,242	5,274,477	45,669,162	23,464,279	842,414	21,362,469	-
4,341,300	-	59,044,836	19,591,222	13,588,306	25,865,308	-
857,123	-	25,110,656	43,817,709	574,330	-	1,663,990
6,438,606	5,570,913	51,007,209	12,474,011	11,234,633	27,298,565	-
32,847	-	391,755	4,270	235,121	152,364	1,204,791
302,696	338,399	2,167,848	951,886	37,230	1,178,732	-
HIGH SCHOOL DISTRICTS						
\$ 9,676,591	\$ 6,145,482	\$ 81,949,311	\$ 34,630,859	\$ 7,128,109	\$ 40,190,343	\$ -
2,555,310	1,050,154	23,474,668	11,558,516	763,207	11,152,945	-
18,497,795	4,438,984	177,889,142	98,717,869	3,176,348	75,994,925	-
94,672	-	1,623,484	1,869,584	20,156	-	347,758
3,084,916	-	120,985,326	122,199,667	2,551,184	-	353,318
41,363,995	11,984,987	389,458,540	101,504,043	119,960,066	167,994,431	-
UNIFIED SCHOOL DISTRICTS						
\$ 1,306,749	\$ -	\$ 20,759,511	\$ 11,668,271	\$ 456,732	\$ 8,634,508	\$ -
553,996	547,908	4,768,519	317,813	2,166,603	2,284,103	-
4,475,579	-	100,862,907	100,444,104	2,203,818	-	912,282
669,422	-	26,589,456	15,082,174	590,628	10,916,654	-
1,878,217	908,259	17,365,551	3,304,660	5,304,854	8,756,037	-
17,793,616	5,942,417	167,659,242	64,062,683	22,039,669	81,556,890	-
13,106,959	-	321,648,900	190,576,376	7,073,070	123,999,454	-
3,755,325	-	49,051,335	25,218,926	1,904,361	21,928,048	-
99,597,746	17,508,731	1,032,875,654	770,143,678	19,593,478	243,138,498	-
13,069,170	-	187,136,785	63,089,410	42,521,754	81,525,621	-
3,589,694	112,781	36,908,943	19,985,196	1,030,395	15,893,352	-
22,068,144	9,034,283	203,182,197	70,087,807	34,051,367	99,043,023	-
268,182	223,539	2,706,601	135,829	1,105,669	1,465,103	-

TABLE VI ACTUAL 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
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	1,561	\$ 3,951	\$ 14,348	\$ 2,606	\$ 2,073	\$ 1,287	\$ 20,314	\$ 7,277
Percent of total			70.63%	12.83%	10.20%	6.34%		38.48%
Per ADA			\$ 9,191	\$ 1,669	\$ 1,328	\$ 825	\$ 13,012	\$ 4,661
Cajon Valley Union	15,656	47,010	158,530	41,592	23,250	21,429	244,801	91,331
Percent of total			64.76%	16.99%	9.50%	8.75%		40.73%
Per ADA			10,126	2,657	1,485	1,369	15,636	5,834
Cardiff	616	1,531	9,754	341	1,045	608	11,748	4,959
Percent of total			83.02%	2.90%	8.90%	5.18%		46.95%
Per ADA			15,840	553	1,698	988	19,079	8,053
Chula Vista Elementary	22,421	43,876	214,686	41,049	33,987	34,647	324,370	133,113
Percent of total			66.19%	12.66%	10.48%	10.68%		42.61%
Per ADA			9,575	1,831	1,516	1,545	14,467	5,937
Dehesa	133	1,070	1,339	268	216	896	2,718	631
Percent of total			49.25%	9.85%	7.94%	32.95%		20.51%
Per ADA			10,040	2,008	1,619	6,717	20,383	4,734
Del Mar Union	4,013	15,190	55,186	5,657	7,373	3,934	72,150	34,299
Percent of total			76.49%	7.84%	10.22%	5.45%		49.91%
Per ADA			13,753	1,410	1,837	980	17,980	8,548
Encinitas Union	5,073	17,921	55,937	5,618	8,362	4,497	74,414	32,184
Percent of total			75.17%	7.55%	11.24%	6.04%		46.23%
Per ADA			11,026	1,107	1,648	886	14,668	6,344
Escondido Union	14,236	39,695	152,573	33,039	27,550	15,247	228,409	95,849
Percent of total			66.80%	14.46%	12.06%	6.68%		43.73%
Per ADA			10,718	2,321	1,935	1,071	16,045	6,733
Fallbrook Union Elementary	5,064	3,411	52,235	15,450	9,298	3,764	80,748	31,672
Percent of total			64.69%	19.13%	11.51%	4.66%		41.93%
Per ADA			10,315	3,051	1,836	743	15,945	6,254
Jamul-Dulzura Union	546	812	5,394	941	871	550	7,756	2,610
Percent of total			69.54%	12.13%	11.23%	7.10%		37.62%
Per ADA			9,883	1,724	1,596	1,008	14,212	4,782
Julian Union	258	871	2,606	785	503	604	4,498	1,410
Percent of total			57.93%	17.46%	11.18%	13.42%		32.89%
Per ADA			10,102	3,045	1,950	2,341	17,437	5,468
La Mesa-Spring Valley	11,219	14,149	108,382	18,888	20,417	9,523	157,209	64,126
Percent of total			68.94%	12.01%	12.99%	6.06%		44.24%
Per ADA			9,660.92	1,683.59	1,819.89	848.84	14,013.25	5,716.05
Lakeside Union	4,806	11,077	44,106	7,062	7,198	5,319	63,684	25,073
Percent of total			69.26%	11.09%	11.30%	8.35%		40.63%
Per ADA			9,177	1,469	1,498	1,107	13,251	5,217
Lemon Grove	3,243	15,975	33,623	5,599	6,018	3,483	48,723	19,927
Percent of total			69.01%	11.49%	12.35%	7.15%		42.20%
Per ADA			10,368.00	1,726.54	1,855.63	1,074.07	15,024.25	6,144.59
National	4,820	14,524	53,497	11,949	9,111	6,021	80,578	29,088
Percent of total			66.39%	14.83%	11.31%	7.47%		40.57%
Per ADA			11,100	2,479	1,890	1,249	16,719	6,035
Rancho Santa Fe	539	1,577	10,395	667	1,097	1,147	13,306	5,415
Percent of total			78.13%	5.01%	8.24%	8.62%		44.35%
Per ADA			19,269	1,235	2,033	2,126	24,664	10,038
San Pasqual Union	540	1,814	4,474	405	741	725	6,345	2,611
Percent of total			70.52%	6.38%	11.68%	11.43%		44.77%
Per ADA			8,286	750	1,372	1,343	11,750	4,835
San Ysidro	4,203	3,489	46,332	9,607	10,361	3,770	70,071	24,537
Percent of total			66.12%	13.71%	14.79%	5.38%		32.22%
Per ADA			11,023	2,286	2,465	897	16,671	5,838

TABLE VI (Continued)

ACTUAL 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	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 2,524	\$ 4,230	\$ 1,025	\$ 2,961	\$ 188	\$ 720	\$ (15)	\$ 18,911	\$ (1,498)	\$ (94)	\$ 3,857
13.35%	22.37%	5.42%	15.66%	0.99%	3.81%	-0.08%				
\$ 1,617	\$ 2,710	\$ 657	\$ 1,897	\$ 120	\$ 461	\$ (10)	\$ 12,114			
40,790	56,521	8,636	22,386	3,639	1,300	(362)	224,241	(2,540)	18,020	65,030
18.19%	25.21%	3.85%	9.98%	1.62%	0.58%	-0.16%				
2,605	3,610	552	1,430	232	83	(23)	14,323			
1,542	2,347	387	900	43	384	0	10,561	(1,052)	134	1,665
14.60%	22.22%	3.67%	8.52%	0.41%	3.64%	0.00%				
2,503	3,811	629	1,462	69	624	0	17,152			
47,612	75,751	19,606	34,918	300	1,443	(331)	312,414	40	11,997	55,873
15.24%	24.25%	6.28%	11.18%	0.10%	0.46%	-0.11%				
2,124	3,379	874	1,557	13	64	(15)	13,934			
552	514	153	1,227	0	0	0	3,078	239	(121)	949
17.94%	16.70%	4.97%	39.88%	0.00%	0.00%	0.00%				
4,141	3,855	1,146	9,203	0	0	0	23,080			
8,895	16,490	2,536	5,508	657	336	0	68,721	(825)	2,604	17,794
12.94%	24.00%	3.69%	8.01%	0.96%	0.49%	0.00%				
2,217	4,109	632	1,373	164	84	0	17,126			
9,631	18,019	3,852	5,304	568	63	0	69,620	(1,765)	3,029	20,950
13.83%	25.88%	5.53%	7.62%	0.82%	0.09%	0.00%				
1,898	3,552	759	1,046	112	12	0	13,723			
27,596	56,282	12,653	24,613	925	1,690	(414)	219,194	2,447	11,663	51,357
12.59%	25.68%	5.77%	11.23%	0.42%	0.77%	-0.19%				
1,939	3,954	889	1,729	65	119	(29)	15,397			
13,892	19,288	3,563	6,820	288	15	0	75,536	(185)	5,026	8,437
18.39%	25.53%	4.72%	9.03%	0.38%	0.02%	0.00%				
2,743	3,809	704	1,347	57	3	0	14,916			
1,233	1,443	623	955	0	73	0	6,937	213	1,031	1,844
17.78%	20.80%	8.98%	13.77%	0.00%	1.05%	0.00%				
2,260	2,644	1,141	1,750	0	134	0	12,712			
615	1,042	274	948	0	0	0	4,289	(59)	150	1,021
14.33%	24.30%	6.38%	22.10%	0.00%	0.00%	0.00%				
2,383	4,040	1,062	3,675	0	0	0	16,628			
24,795	38,622	6,339	10,219	534	551	(220)	144,966	(1,992)	10,251	24,401
17.10%	26.64%	4.37%	7.05%	0.37%	0.38%	-0.15%				
2,210.17	3,442.64	565.03	910.86	47.58	49.15	(19.59)	12,921.91			
8,796	17,924	2,881	6,787	349	4	(103)	61,712	(162)	1,810	12,887
14.25%	29.05%	4.67%	11.00%	0.57%	0.01%	-0.17%				
1,830	3,729	600	1,412	73	1	(21)	12,840			
6,520	12,694	2,189	5,495	459	136	(203)	47,216	(5,629)	(4,122)	11,853
13.81%	26.88%	4.64%	11.64%	0.97%	0.29%	-0.43%				
2,010.55	3,914.29	674.88	1,694.51	141.41	42.05	(62.72)	14,559.55			
9,821	18,158	4,646	8,880	677	799	(371)	71,698	0	8,879	23,403
13.70%	25.33%	6.48%	12.39%	0.94%	1.11%	-0.52%				
2,038	3,768	964	1,843	140	166	(77)	14,877			
1,814	3,062	958	959	0	0	0	12,210	(231)	865	2,442
14.86%	25.08%	7.85%	7.86%	0.00%	0.00%	0.00%				
3,363	5,677	1,776	1,778	0	0	0	22,632			
908	1,442	300	455	20	96	0	5,832	(200)	313	2,128
15.57%	24.73%	5.14%	7.80%	0.34%	1.65%	0.00%				
1,681	2,671	555	842	37	178	0	10,799			
11,777	14,882	3,856	9,163	80	12,052	(190)	76,156	17,269	11,184	14,673
15.46%	19.54%	5.06%	12.03%	0.11%	15.83%	-0.25%				
2,802	3,541	917	2,180	19	2,867	(45)	18,119			

TABLE VI (Continued)

ACTUAL 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	
Santee	6,566	\$ 17,882	\$ 59,372	\$ 7,839	\$ 8,821	\$ 4,863	\$ 80,895	\$ 35,945
Percent of total			73.39%	9.69%	10.90%	6.01%		47.68%
Per ADA			\$ 9,043	\$ 1,194	\$ 1,343	\$ 741	\$ 12,321	\$ 5,475
Solana Beach	2,879	13,077	44,816	1,900	5,597	2,064	54,377	25,205
Percent of total			82.42%	3.49%	10.29%	3.80%		46.97%
Per ADA			15,564	660	1,944	717	18,884	8,753
South Bay Union	4,662	24,845	51,431	11,355	7,314	13,968	84,069	30,472
Percent of total			61.18%	13.51%	8.70%	16.62%		38.92%
Per ADA			11,033	2,436	1,569	2,996	18,035	6,537
Spencer Valley	44	8,334	1,755	437	251	1,734	4,177	330
Percent of total			42.02%	10.47%	6.00%	41.51%		11.18%
Per ADA			40,322	10,048	5,761	39,839	95,971	7,593
Vallecitos	186	1,314	2,180	547	372	456	3,555	1,273
Percent of total			61.31%	15.40%	10.45%	12.83%		35.30%
Per ADA			11,709	2,941	1,996	2,451	19,097	6,841
Total Elementary	113,283	\$ 303,394	\$ 1,182,953	\$ 223,601	\$ 191,824	\$ 140,536	\$ 1,738,914	\$ 699,340
Percent of total			68.03%	12.86%	11.03%	8.08%		42.46%
Per ADA			\$ 10,442	\$ 737	\$ 162	\$ 629	\$ 11,970	\$ 6,173
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,853	\$ 17,917	\$ 82,443	\$ 16,571	\$ 13,007	\$ 8,351	\$ 120,371	\$ 44,077
Percent of total			68.49%	13.77%	10.81%	6.94%		40.43%
Per ADA			\$ 12,030	\$ 2,418	\$ 1,898	\$ 1,219	\$ 17,565	\$ 6,432
Fallbrook Union High	2,026	6,925	23,605	4,083	3,824	1,658	33,170	12,009
Percent of total			71.16%	12.31%	11.53%	5.00%		38.29%
Per ADA			11,649	2,015	1,887	818	16,369	5,926
Grossmont Union High	15,613	33,544	179,125	34,906	28,345	26,056	268,433	99,649
Percent of total			66.73%	13.00%	10.56%	9.71%		40.09%
Per ADA			11,473	2,236	1,816	1,669	17,193	6,382
Julian Union High	101	838	2,244	530	522	172	3,469	1,016
Percent of total			64.69%	15.29%	15.05%	4.97%		32.08%
Per ADA			22,268	5,261	5,182	1,710	34,422	10,085
San Dieguito Union High	12,684	17,639	125,894	14,614	21,285	10,346	172,138	75,635
Percent of total			73.14%	8.49%	12.36%	6.01%		46.27%
Per ADA			9,925	1,152	1,678	816	13,571	5,963
Sweetwater Union High	36,360	27,817	391,891	45,745	56,682	27,524	521,840	198,761
Percent of total			75.10%	8.77%	10.86%	5.27%		42.73%
Per ADA			10,778	1,258	1,559	757	14,352	5,466
Total High School	73,638	\$ 104,680	\$ 805,202	\$ 116,449	\$ 123,666	\$ 74,106	\$ 1,119,422	\$ 431,147
Percent of total			71.93%	10.40%	11.05%	6.62%		42.24%
Per ADA			\$ 10,935	\$ 1,581	\$ 1,679	\$ 1,006	\$ 15,202	\$ 5,855

TABLE VI (Continued)

ACTUAL 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	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
\$ 11,138 14.77%	\$ 17,361 23.03%	\$ 3,599 4.77%	\$ 6,665 8.84%	\$ 51 0.07%	\$ 701 0.93%	\$ (70) -0.09%	\$ 75,390	\$ 186	\$ 5,691	\$ 23,573
\$ 1,696 6,866 12.80%	\$ 2,644 14,580 27.17%	\$ 548 1,556 2.90%	\$ 1,015 5,444 10.14%	\$ 8 0 0.00%	\$ 107 12 0.02%	\$ (11) 0 0.00%	\$ 11,482 53,663	(743)	(28)	13,048
2,385 11,000 14.05%	5,064 20,358 26.00%	540 6,897 8.81%	1,891 8,181 10.45%	0 1,301 1.66%	4 212 0.27%	0 (133) -0.17%	18,636 78,288	1,542	7,322	32,168
2,360 196 6.62%	4,367 222 7.50%	1,480 37 1.26%	1,755 2,164 73.22%	279 6 0.22%	46 0 0.00%	(29) 0 0.00%	16,794 2,955	(3,450)	(2,229)	6,105
4,493 476 13.19%	5,094 691 19.15%	854 284 7.86%	49,723 793 21.99%	148 90 2.50%	0 0 0.00%	0 0 0.00%	67,905 3,607	(120)	(172)	1,141
2,556 \$ 248,990 15.12%	3,710 \$ 411,924 25.01%	1,523 \$ 86,848 5.27%	4,261 \$ 171,745 10.43%	485 \$ 10,174 0.62%	0 \$ 20,588 1.25%	0 \$ (2,412) -0.15%	19,378 \$ 1,647,195	0 \$ 1,486	0 \$ 93,205	0 \$ 396,599
\$ 2,198	\$ 3,636	\$ 767	\$ 1,516	\$ 90	\$ 182	\$ (21)	\$ 14,540			
HIGH SCHOOL DISTRICTS										
\$ 17,321 15.89%	\$ 29,813 27.34%	\$ 6,371 5.84%	\$ 9,948 9.12%	\$ 1,778 1.63%	\$ 40 0.04%	\$ (317) -0.29%	\$ 109,030	\$ 296	\$ 11,638	\$ 29,555
\$ 2,528 5,166 16.47%	\$ 4,350 7,146 22.79%	\$ 930 2,379 7.58%	\$ 1,452 3,964 12.64%	\$ 259 197 0.63%	\$ 6 645 2.06%	\$ (46) (145) -0.46%	\$ 15,910 31,362	346	2,154	9,079
2,549 41,929 16.87%	3,527 63,400 25.50%	1,174 13,145 5.29%	1,956 26,852 10.80%	97 3,242 1.30%	319 1,106 0.44%	(72) (731) -0.29%	15,477 248,591	132	19,974	53,518
2,686 482 15.21%	4,061 526 16.59%	842 595 18.79%	1,720 549 17.33%	208 0 0.00%	71 0 0.00%	(47) 0 0.00%	15,922 3,168	0	301	1,139
4,780 22,044 13.49%	5,214 37,102 22.70%	5,907 10,027 6.13%	5,449 15,106 9.24%	0 1,310 0.80%	0 2,250 1.38%	0 (21) -0.01%	31,434 163,453	6,865	15,550	33,188
1,738 66,886 14.38%	2,925 121,800 26.19%	791 38,038 8.18%	1,191 33,665 7.24%	103 355 0.08%	177 6,240 1.34%	(2) (636) -0.14%	12,886 465,109	69	56,800	84,617
1,840 \$ 153,828 15.07%	3,350 \$ 259,786 25.45%	1,046 \$ 70,555 6.91%	926 \$ 90,085 8.83%	10 \$ 6,881 0.67%	172 \$ 10,281 1.01%	(17) \$ (1,850) -0.18%	12,792 \$ 1,020,713	0 \$ 7,707	0 \$ 106,417	0 \$ 211,097
\$ 2,089	\$ 3,528	\$ 958	\$ 1,223	\$ 93	\$ 140	\$ (25)	\$ 13,861			

TABLE VI (Continued)

ACTUAL 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	2,284	\$ 5,841	\$ 20,834	\$ 3,900	\$ 3,748	\$ 1,928	\$ 30,410	\$ 11,638
Percent of total			68.51%	12.82%	12.33%	6.34%		43.47%
Per ADA			\$ 9,124	\$ 1,708	\$ 1,641	\$ 844	\$ 13,317	\$ 5,097
Borrego Springs Unified	353	1,100	4,797	1,052	580	1,165	7,594	1,866
Percent of total			63.17%	13.85%	7.64%	15.35%		27.22%
Per ADA			13,603	2,983	1,644	3,305	21,536	5,292
Carlsbad Unified	11,012	25,781	104,254	13,168	14,808	8,749	140,978	59,164
Percent of total			73.95%	9.34%	10.50%	6.21%		43.90%
Per ADA			9,467	1,196	1,345	794	12,802	5,372
Coronado Unified	2,951	3,417	26,779	5,336	4,686	4,358	41,159	16,417
Percent of total			65.06%	12.96%	11.39%	10.59%		41.28%
Per ADA			9,073	1,808	1,588	1,476	13,945	5,562
Mountain Empire Unified	1,612	1,213	17,578	5,339	2,642	2,863	28,422	8,850
Percent of total			61.85%	18.79%	9.29%	10.07%		34.95%
Per ADA			10,905	3,312	1,639	1,776	17,632	5,490
Oceanside Unified	16,290	37,105	168,288	31,405	24,041	13,369	237,103	92,802
Percent of total			70.98%	13.25%	10.14%	5.64%		39.95%
Per ADA			10,331	1,928	1,476	821	14,555	5,697
Poway Unified	35,359	53,752	322,879	26,635	71,072	10,149	430,735	179,410
Percent of total			74.96%	6.18%	16.50%	2.36%		43.58%
Per ADA			9,132	753	2,010	287	12,182	5,074
Ramona Unified	5,132	13,428	49,384	5,951	6,626	4,731	66,692	25,206
Percent of total			74.05%	8.92%	9.93%	7.09%		39.88%
Per ADA			9,623	1,160	1,291	922	12,995	4,911
San Diego Unified	97,475	129,130	1,050,998	182,427	231,795	38,487	1,503,707	620,421
Percent of total			69.89%	12.13%	15.41%	2.56%		41.76%
Per ADA			10,782	1,872	2,378	395	15,427	6,365
San Marcos Unified	20,063	28,198	188,436	22,449	33,448	15,869	260,202	109,688
Percent of total			72.42%	8.63%	12.85%	6.10%		44.40%
Per ADA			9,392	1,119	1,667	791	12,969	5,467
Valley Center-Pauma Unified	3,736	11,683	37,208	8,865	5,936	2,961	54,971	21,837
Percent of total			67.69%	16.13%	10.80%	5.39%		44.95%
Per ADA			9,959	2,373	1,589	793	14,714	5,845
Vista Unified	19,437	15,188	204,302	31,562	28,770	22,171	286,805	112,578
Percent of total			71.23%	11.00%	10.03%	7.73%		42.33%
Per ADA			10,511	1,624	1,480	1,141	14,756	5,792
Warner Unified	189	2,426	2,701	956	517	697	4,870	1,350
Percent of total			55.46%	19.62%	10.61%	14.31%		31.52%
Per ADA			14,257	5,045	2,727	3,678	25,707	7,127
Total Unified	215,893	\$ 328,262	\$ 2,198,438	\$ 339,047	\$ 428,668	\$ 127,496	\$ 3,093,648	\$ 1,261,227
Percent of total			71.06%	10.96%	13.86%	4.12%		42.15%
Per ADA			\$ 10,183	\$ 1,570	\$ 1,986	\$ 591	\$ 14,330	\$ 5,842
Total K-12	402,814	\$ 736,336	\$ 4,186,593	\$ 679,096	\$ 744,158	\$ 342,138	\$ 5,951,984	\$ 2,391,714
Percent of total			70.34%	11.41%	12.50%	5.75%		42.26%
Per ADA			\$ 10,393	\$ 1,686	\$ 1,847	\$ 849	\$ 14,776	\$ 5,938

TABLE VI (Continued)

ACTUAL 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	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 3,667	\$ 6,552	\$ 1,367	\$ 2,831	\$ 10	\$ 707	\$ -	\$ 26,772	\$ (247)	\$ 3,390	\$ 9,231
13.70%	24.47%	5.11%	10.57%	0.04%	2.64%	0.00%				
\$ 1,606	\$ 2,869	\$ 599	\$ 1,240	\$ 4	\$ 310	\$ -	\$ 11,724			
1,519	1,780	679	845	59	107	0	6,855	(328)	411	1,511
22.16%	25.97%	9.91%	12.32%	0.85%	1.57%	0.00%				
4,308	5,048	1,926	2,396	166	305	0	19,441			
16,462	35,204	4,846	18,192	46	908	(51)	134,770	(0)	6,208	31,989
12.22%	26.12%	3.60%	13.50%	0.03%	0.67%	-0.04%				
1,495	3,197	440	1,652	4	82	(5)	12,238			
5,631	10,565	2,203	4,915	37	23	(23)	39,767	(2)	1,390	4,807
14.16%	26.57%	5.54%	12.36%	0.09%	0.06%	-0.06%				
1,908	3,580	746	1,665	13	8	(8)	13,474			
4,073	6,531	1,854	3,273	239	501	(1)	25,321	98	3,199	4,412
16.09%	25.79%	7.32%	12.93%	0.94%	1.98%	0.00%				
2,527	4,052	1,150	2,031	148	311	(1)	15,708			
31,432	67,872	14,395	23,358	1,497	1,216	(252)	232,319	(4)	4,781	41,886
13.53%	29.21%	6.20%	10.05%	0.64%	0.52%	-0.11%				
1,930	4,166	884	1,434	92	75	(15)	14,262			
63,092	116,071	18,741	29,801	1,467	3,230	(149)	411,662	(258)	18,815	72,567
15.33%	28.20%	4.55%	7.24%	0.36%	0.78%	-0.04%				
1,784	3,283	530	843	41	91	(4)	11,642			
10,259	15,829	3,082	5,452	805	2,579	(1)	63,211	(665)	2,816	16,244
16.23%	25.04%	4.88%	8.63%	1.27%	4.08%	0.00%				
1,999	3,084	601	1,062	157	502	(0)	12,317			
225,013	470,127	54,638	108,832	5,189	2,832	(1,547)	1,485,504	5,633	23,836	152,965
15.15%	31.65%	3.68%	7.33%	0.35%	0.19%	-0.10%				
2,308	4,823	561	1,117	53	29	(16)	15,240			
34,892	70,522	8,465	21,828	768	1,167	(259)	247,071	(1,005)	12,125	40,324
14.12%	28.54%	3.43%	8.83%	0.31%	0.47%	-0.10%				
1,739	3,515	422	1,088	38	58	(13)	12,315			
7,256	11,142	2,168	4,985	580	611	0	48,579	(250)	6,142	17,825
14.94%	22.94%	4.46%	10.26%	1.19%	1.26%	0.00%				
1,942	2,982	580	1,334	155	164	0	13,003			
41,306	70,767	15,118	22,408	2,151	1,986	(366)	265,948	(1,897)	18,959	34,148
15.53%	26.61%	5.68%	8.43%	0.81%	0.75%	-0.14%				
2,125	3,641	778	1,153	111	102	(19)	13,683			
748	1,014	382	788	0	0	0	4,283	(61)	525	2,951
17.47%	23.67%	8.92%	18.41%	0.00%	0.00%	0.00%				
3,950	5,352	2,018	4,162	0	0	0	22,609			
\$ 445,352	\$ 883,975	\$ 127,938	\$ 247,509	\$ 12,847	\$ 15,866	\$ (2,649)	\$ 2,992,064	\$ 1,014	\$ 102,597	\$ 430,859
14.88%	29.54%	4.28%	8.27%	0.43%	0.53%	-0.09%				
\$ 2,063	\$ 4,095	\$ 593	\$ 1,146	\$ 60	\$ 73	\$ (12)	\$ 13,859			
\$ 848,170	\$ 1,555,685	\$ 285,340	\$ 509,339	\$ 29,901	\$ 46,735	\$ (6,911)	\$ 5,659,972	\$ 10,207	\$ 302,219	\$ 1,038,555
14.99%	27.49%	5.04%	9.00%	0.53%	0.83%	-0.12%				
\$ 2,106	\$ 3,862	\$ 708	\$ 1,264	\$ 74	\$ 116	\$ (17)	\$ 14,051			

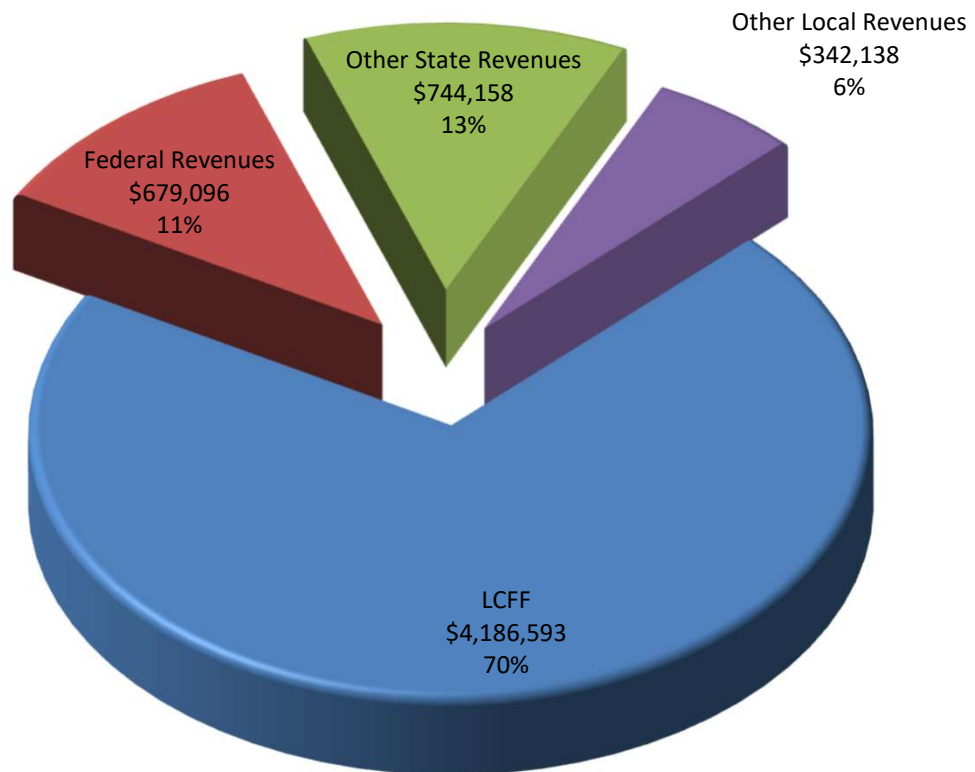
Sources: 2020-2021 P-2 ADA, without Charters, Adults, County Community and County Special Education
2020-2021 Unaudited Actuals Financial, SACS Report (Form 01)

The State's 2020-21 budget package provided a held-harmless clause for calculating LCFF funding for 2020-21 based on 2019-20 ADA rather than 2020-21 ADA. As a result, 2020-21 ADA data was not collected. This report uses 2019-20 P-2 ADA for both FY 2020-21 and FY 2019-20

**REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2020-2021 UNAUDITED ACTUALS**
(in thousands)

TOTAL REVENUES

\$5,951,984

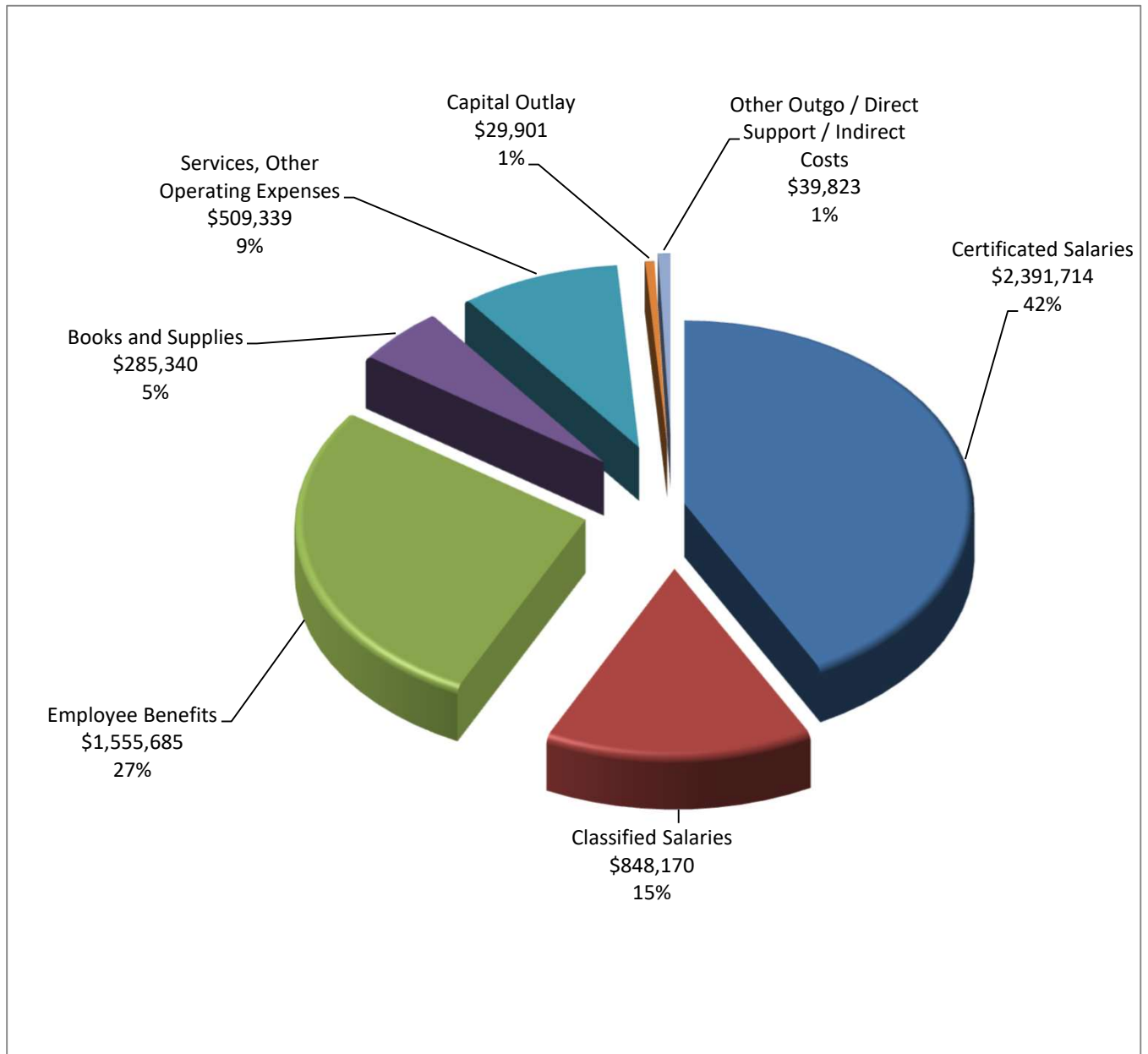


Source: 2020-2021 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)
Excludes Other Financing Sources/Uses Obj 8900-8929, 8930-8979, 8980-8999

**EXPENDITURES BY SOURCE
SAN DIEGO COUNTY (K-12)
2020-2021 UNAUDITED ACTUALS**
(in thousands)

TOTAL EXPENDITURES

\$5,659,972



Source: 2020-2021 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)
Excludes Other Financing Sources/Uses Obj 7600-7629, 7630-7699

TABLE VII

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2021-2022

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2021-22 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	1,402	\$ 3,940	\$ 14,993	\$ 1,818	\$ 1,319	\$ 1,527	\$ 19,656	\$ 7,523	
Percent of total			76.28%	9.25%	6.71%	7.77%		35.85%	
Per ADA			\$ 10,690	\$ 1,296	\$ 940	\$ 1,089	\$ 14,015	\$ 5,364	
Cajon Valley Union Elementary	13,442	57,263	160,629	24,333	20,930	22,638	228,531	92,698	
Percent of total			70.29%	10.65%	9.16%	9.91%		39.86%	
Per ADA			11,949	1,810	1,557	1,684	17,001	6,896	
Cardiff Elementary	583	1,492	9,924	411	997	609	11,941	5,091	
Percent of total			83.11%	3.44%	8.35%	5.10%		43.70%	
Per ADA			17,020	705	1,709	1,044	20,479	8,732	
Chula Vista Elementary	20,303	58,402	224,267	33,713	27,063	37,371	322,414	140,611	
Percent of total			69.56%	10.46%	8.39%	11.59%		41.46%	
Per ADA			11,046	1,661	1,333	1,841	15,880	6,926	
Dehesa Elementary	95	913	1,388	374	246	1,123	3,131	664	
Percent of total			44.34%	11.94%	7.85%	35.88%		19.58%	
Per ADA			14,573	3,923	2,579	11,792	32,865	6,969	
Del Mar Union Elementary	3,649	15,271	56,390	1,309	6,582	3,644	67,925	32,238	
Percent of total			83.02%	1.93%	9.69%	5.36%		48.46%	
Per ADA			15,454	359	1,804	999	18,615	8,835	
Encinitas Union Elementary	4,510	16,455	57,752	1,839	9,289	4,385	73,264	34,502	
Percent of total			78.83%	2.51%	12.68%	5.98%		46.99%	
Per ADA			12,805	408	2,059	972	16,244	7,650	
Escondido Union Elementary	12,560	72,182	156,859	11,810	14,763	15,405	198,837	96,911	
Percent of total			78.89%	5.94%	7.42%	7.75%		43.22%	
Per ADA			12,489	940	1,175	1,227	15,831	7,716	
Fallbrook Union Elementary	4,416	9,360	55,255	12,430	4,635	3,346	75,666	33,465	
Percent of total			73.03%	16.43%	6.13%	4.42%		41.97%	
Per ADA			12,513	2,815	1,050	758	17,136	7,579	
Jamul-Dulzura Union Elementary	448	2,177	5,622	421	547	538	7,127	2,498	
Percent of total			78.88%	5.90%	7.67%	7.55%		37.28%	
Per ADA			12,552	939	1,221	1,201	15,912	5,576	
Julian Union Elementary	239	637	2,851	400	482	681	4,414	1,533	
Percent of total			64.59%	9.06%	10.93%	15.42%		33.65%	
Per ADA			11,945	1,676	2,021	2,852	18,495	6,423	
La Mesa-Spring Valley Elementary	9,754	22,153	113,575	29,021	18,527	9,674	170,797	75,271	
Percent of total			66.50%	16.99%	10.85%	5.66%		44.56%	
Per ADA			11,644	2,975	1,899	992	17,510	7,717	
Lakeside Union Elementary	4,245	17,478	46,322	4,068	6,352	5,411	62,153	24,928	
Percent of total			74.53%	6.54%	10.22%	8.71%		39.67%	
Per ADA			10,913	958	1,496	1,275	14,642	5,873	
Lemon Grove Elementary	2,837	11,874	35,363	9,234	5,884	3,197	53,678	20,705	
Percent of total			65.88%	17.20%	10.96%	5.96%		36.49%	
Per ADA			12,466	3,255	2,074	1,127	18,923	7,299	
National Elementary	3,879	25,001	55,923	3,497	4,932	5,584	69,936	30,323	
Percent of total			79.96%	5.00%	7.05%	7.98%		39.47%	
Per ADA			14,417	902	1,271	1,440	18,030	7,817	
Rancho Santa Fe Elementary	560	1,982	10,645	204	870	1,197	12,916	5,761	
Percent of total			82.42%	1.58%	6.74%	9.27%		44.72%	
Per ADA			19,008	364	1,554	2,137	23,064	10,288	
San Pasqual Union Elementary	467	1,737	4,807	493	736	646	6,681	2,611	
Percent of total			71.94%	7.38%	11.02%	9.66%		40.71%	
Per ADA			10,291	1,055	1,576	1,382	14,304	5,590	
San Ysidro Elementary	3,844	3,474	48,140	6,725	8,472	3,432	66,769	27,694	
Percent of total			72.10%	10.07%	12.69%	5.14%		41.83%	
Per ADA			12,523	1,749	2,204	893	17,369	7,205	
Santee Elementary	5,839	32,561	62,122	2,535	7,652	5,321	77,629	36,455	
Percent of total			80.02%	3.27%	9.86%	6.85%		45.35%	
Per ADA			10,639	434	1,310	911	13,295	6,243	

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2021-2022

(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										
\$ 2,884	\$ 5,095	\$ 634	\$ 4,033	\$ -	\$ 818	\$ -	\$ 20,987	\$ -	\$ (1,332)	\$ 2,608
13.74%	24.28%	3.02%	19.22%	0.00%	3.90%	0.00%				
\$ 2,057	\$ 3,633	\$ 452	\$ 2,876	\$ -	\$ 583	\$ -	\$ 14,965			
45,086	65,067	6,402	20,103	2,548	1,291	(623)	232,573	(1,095)	(5,137)	52,125
19.39%	27.98%	2.75%	8.64%	1.10%	0.56%	-0.27%				
3,354	4,840	476	1,496	190	96	(46)	17,301			
1,811	2,824	332	1,130	0	461	0	11,649	(104)	187	1,679
15.54%	24.24%	2.85%	9.70%	0.00%	3.96%	0.00%				
3,105	4,843	570	1,938	0	791	0	19,979			
50,272	86,037	20,484	40,427	348	1,392	(387)	339,184	152	(16,618)	41,784
14.82%	25.37%	6.04%	11.92%	0.10%	0.41%	-0.11%				
2,476	4,238	1,009	1,991	17	69	(19)	16,706			
592	587	127	1,421	0	0	0	3,390	(40)	(299)	614
17.46%	17.30%	3.75%	41.91%	0.00%	0.00%	0.00%				
6,213	6,158	1,333	14,913	0	0	0	35,586			
8,876	17,484	1,939	5,621	0	367	0	66,525	(1,400)	0	15,271
13.34%	26.28%	2.91%	8.45%	0.00%	0.55%	0.00%				
2,432	4,792	531	1,541	0	101	0	18,232			
10,322	20,261	1,777	6,416	128	25	0	73,430	(300)	(466)	15,989
14.06%	27.59%	2.42%	8.74%	0.17%	0.03%	0.00%				
2,289	4,492	394	1,423	28	6	0	16,281			
29,800	63,454	10,573	22,267	366	1,559	(686)	224,244	915	(24,492)	47,690
13.29%	28.30%	4.71%	9.93%	0.16%	0.70%	-0.31%				
2,373	5,052	842	1,773	29	124	(55)	17,854			
13,778	22,490	5,302	4,883	26	0	(205)	79,739	2,432	(1,642)	7,718
17.28%	28.20%	6.65%	6.12%	0.03%	0.00%	-0.26%				
3,120	5,093	1,201	1,106	6	0	(46)	18,058			
1,365	1,581	204	961	0	91	0	6,699	118	546	2,723
20.38%	23.60%	3.04%	14.35%	0.00%	1.35%	0.00%				
3,048	3,529	455	2,146	0	202	0	14,957			
751	1,036	269	946	21	0	0	4,556	(49)	(190)	446
16.48%	22.75%	5.90%	20.77%	0.46%	0.00%	0.00%				
3,146	4,342	1,127	3,964	87	0	0	19,089			
25,604	41,346	10,441	12,117	3,955	398	(226)	168,906	(1,071)	820	22,973
15.16%	24.48%	6.18%	7.17%	2.34%	0.24%	-0.13%				
2,625	4,239	1,070	1,242	405	41	(23)	17,317			
8,645	19,358	1,939	6,870	1,225	3	(124)	62,844	0	(691)	16,787
13.76%	30.80%	3.09%	10.93%	1.95%	0.00%	-0.20%				
2,037	4,560	457	1,618	289	1	(29)	14,805			
7,529	14,576	7,289	4,708	2,241	7	(314)	56,741	(253)	(3,315)	8,558
13.27%	25.69%	12.85%	8.30%	3.95%	0.01%	-0.55%				
2,654	5,138	2,569	1,660	790	2	(111)	20,002			
10,742	20,536	2,983	11,959	0	769	(478)	76,833	0	(6,897)	18,104
13.98%	26.73%	3.88%	15.56%	0.00%	1.00%	-0.62%				
2,769	5,294	769	3,083	0	198	(123)	19,808			
2,014	3,479	519	1,111	0	0	0	12,883	(409)	(377)	1,605
15.63%	27.00%	4.03%	8.62%	0.00%	0.00%	0.00%				
3,596	6,212	926	1,984	0	0	0	23,005			
952	1,509	328	576	352	84	0	6,413	0	268	2,004
14.85%	23.54%	5.11%	8.98%	5.50%	1.31%	0.00%				
2,039	3,232	702	1,233	755	180	0	13,731			
11,050	15,623	2,597	8,486	0	966	(203)	66,214	0	555	4,029
16.69%	23.60%	3.92%	12.82%	0.00%	1.46%	-0.31%				
2,875	4,064	676	2,208	0	251	(53)	17,225			
11,305	20,009	4,918	6,111	820	842	(81)	80,379	(3,099)	(5,848)	26,712
14.06%	24.89%	6.12%	7.60%	1.02%	1.05%	-0.10%				
1,936	3,427	842	1,047	140	144	(14)	13,766			

TABLE VII (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2021-2022

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2021-22 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Solana Beach Elementary	2,660	\$ 10,191	\$ 46,624	\$ 2,623	\$ 4,543	\$ 2,157	\$ 55,948	\$ 25,097
Percent of total			83.34%	4.69%	8.12%	3.86%		43.32%
Per ADA			\$ 17,529	\$ 986	\$ 1,708	\$ 811	\$ 21,034	\$ 9,435
South Bay Union Elementary	3,809	25,839	52,483	10,387	4,762	13,723	81,356	30,676
Percent of total			64.51%	12.77%	5.85%	16.87%		35.35%
Per ADA			13,779	2,727	1,250	3,603	21,360	8,054
Spencer Valley Elementary	28	5,776	1,752	422	223	2,061	4,458	376
Percent of total			39.31%	9.47%	5.00%	46.22%		10.62%
Per ADA			62,499	15,063	7,950	73,486	158,998	13,421
Vallecitos Elementary	157	780	2,246	189	138	355	2,928	1,252
Percent of total			76.71%	6.46%	4.72%	12.11%		41.12%
Per ADA			14,336	1,208	882	2,263	18,689	7,990
Total Elementary	99,726	\$ 396,937	\$ 1,225,932	\$ 158,256	\$ 149,944	\$ 144,022	\$ 1,678,154	\$ 728,883
Percent of total			73.05%	9.43%	8.94%	8.58%		41.76%
Per ADA			\$ 12,293	\$ 1,587	\$ 1,504	\$ 1,444	\$ 16,828	\$ 7,309
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,349	20,279	86,550	11,100	14,345	6,909	118,904	46,332
Percent of total			72.79%	9.33%	12.06%	5.81%		38.80%
Per ADA			13,632	1,748	2,260	1,088	18,729	7,298
Fallbrook Union High	1,891	6,826	25,174	4,227	3,252	1,649	34,303	12,823
Percent of total			73.39%	12.32%	9.48%	4.81%		36.85%
Per ADA			13,311	2,235	1,720	872	18,137	6,780
Grossmont Union High	15,260	60,987	187,043	24,949	25,161	24,435	261,588	112,127
Percent of total			71.50%	9.54%	9.62%	9.34%		41.05%
Per ADA			12,257	1,635	1,649	1,601	17,142	7,348
Julian Union High	87	668	2,236	435	352	165	3,188	996
Percent of total			70.16%	13.64%	11.05%	5.16%		29.41%
Per ADA			25,673	4,990	4,042	1,889	36,594	11,433
San Dieguito Union High	12,006	26,686	129,081	9,398	12,847	9,080	160,407	79,727
Percent of total			80.47%	5.86%	8.01%	5.66%		45.77%
Per ADA			10,751	783	1,070	756	13,360	6,640
Sweetwater Union High	32,769	51,092	409,453	31,095	40,458	26,725	507,731	212,254
Percent of total			80.64%	6.12%	7.97%	5.26%		42.05%
Per ADA			12,495	949	1,235	816	15,494	6,477
Total High School	62,013	\$ 146,259	\$ 839,538	\$ 81,204	\$ 96,416	\$ 68,963	\$ 1,086,120	\$ 464,259
Percent of total			77.30%	7.48%	8.88%	6.35%		41.84%
Per ADA			\$ 13,538	\$ 1,309	\$ 1,555	\$ 1,112	\$ 17,514	\$ 7,486

TABLE VII (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2021-2022

(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			
\$ 7,168	\$ 16,198	\$ 2,180	\$ 7,289	\$ -	\$ -	\$ -	\$ 57,933	\$ -	\$ (1,985)	\$ 8,207
12.37%	27.96%	3.76%	12.58%	0.00%	0.00%	0.00%				
\$ 2,695	\$ 6,090	\$ 819	\$ 2,740	\$ -	\$ -	\$ -	\$ 21,780			
12,198	22,267	4,202	13,210	4,262	198	(235)	86,777	730	(4,692)	21,147
14.06%	25.66%	4.84%	15.22%	4.91%	0.23%	-0.27%				
3,202	5,846	1,103	3,468	1,119	52	(62)	22,783			
259	298	115	2,481	15	0	0	3,544	(2,450)	(1,536)	4,240
7.31%	8.40%	3.24%	70.01%	0.42%	0.00%	0.00%				
9,238	10,620	4,095	88,493	535	0	0	126,402			
417	676	87	612	0	0	0	3,044	(120)	(236)	545
13.71%	22.21%	2.86%	20.09%	0.00%	0.00%	0.00%				
2,664	4,315	555	3,904	0	0	0	19,429			
\$ 263,418	\$ 461,792	\$ 85,639	\$ 183,740	\$ 16,307	\$ 9,271	\$ (3,561)	\$ 1,745,490	\$ (6,043)	\$ (73,379)	\$ 323,557
15.09%	26.46%	4.91%	10.53%	0.93%	0.53%	-0.20%				
\$ 2,641	\$ 4,631	\$ 859	\$ 1,842	\$ 164	\$ 93	\$ (36)	\$ 17,503			
HIGH SCHOOL DISTRICTS										
19,560	34,801	5,306	12,623	983	47	(238)	119,416	1,800	1,288	21,567
16.38%	29.14%	4.44%	10.57%	0.82%	0.04%	-0.20%				
3,081	5,482	836	1,988	155	7	(37)	18,809			
5,805	7,706	2,668	5,360	10	458	(35)	34,796	(224)	(717)	6,109
16.68%	22.15%	7.67%	15.40%	0.03%	1.32%	-0.10%				
3,070	4,075	1,411	2,834	5	242	(19)	18,398			
45,395	75,759	7,636	28,795	3,288	1,281	(1,128)	273,153	123	(11,442)	49,545
16.62%	27.73%	2.80%	10.54%	1.20%	0.47%	-0.41%				
2,975	4,965	500	1,887	215	84	(74)	17,900			
499	677	482	713	19	0	0	3,387	0	(199)	469
14.75%	20.00%	14.22%	21.06%	0.57%	0.00%	0.00%				
5,733	7,776	5,529	8,186	222	0	0	38,878			
24,364	40,083	4,549	18,910	4,250	2,392	(99)	174,176	703	(13,067)	13,619
13.99%	23.01%	2.61%	10.86%	2.44%	1.37%	-0.06%				
2,029	3,339	379	1,575	354	199	(8)	14,507			
79,313	139,894	20,962	44,647	0	8,364	(717)	504,716	5	3,019	54,111
15.71%	27.72%	4.15%	8.85%	0.00%	1.66%	-0.14%				
2,420	4,269	640	1,362	0	255	(22)	15,402			
\$ 174,936	\$ 298,921	\$ 41,603	\$ 111,049	\$ 8,550	\$ 12,542	\$ (2,216)	\$ 1,109,644	\$ 2,407	\$ (21,117)	\$ 125,141
15.77%	26.94%	3.75%	10.01%	0.77%	1.13%	-0.20%				
\$ 2,821	\$ 4,820	\$ 671	\$ 1,791	\$ 138	\$ 202	\$ (36)	\$ 17,894			

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2021-2022

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2021-22 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	1,967	\$ 6,233	\$ 21,933	\$ 2,035	\$ 3,532	\$ 1,450	\$ 28,950	\$ 11,445
Percent of total			75.76%	7.03%	12.20%	5.01%		40.63%
Per ADA			\$ 11,148	\$ 1,034	\$ 1,795	\$ 737	\$ 14,715	\$ 5,817
Borrego Springs Unified	307	1,581	5,029	687	496	853	7,066	2,041
Percent of total			71.18%	9.73%	7.02%	12.07%		29.53%
Per ADA			16,376	2,238	1,614	2,778	23,006	6,646
Carlsbad Unified	10,266	30,728	106,607	3,812	12,905	8,220	131,544	59,657
Percent of total			81.04%	2.90%	9.81%	6.25%		42.64%
Per ADA			10,384	371	1,257	801	12,813	5,811
Coronado Unified	2,598	3,418	28,163	2,988	4,638	3,754	39,542	17,392
Percent of total			71.22%	7.56%	11.73%	9.49%		40.27%
Per ADA			10,838	1,150	1,785	1,445	15,218	6,693
Mountain Empire Unified	1,519	2,179	18,403	3,180	4,198	2,507	28,289	9,217
Percent of total			65.05%	11.24%	14.84%	8.86%		32.92%
Per ADA			12,112	2,093	2,763	1,650	18,618	6,066
Oceanside Unified	14,845	30,479	175,975	26,208	24,505	12,682	239,370	94,554
Percent of total			73.52%	10.95%	10.24%	5.30%		38.51%
Per ADA			11,854	1,766	1,651	854	16,125	6,370
Poway Unified	33,242	79,946	338,518	27,408	63,382	11,319	440,627	185,007
Percent of total			76.83%	6.22%	14.38%	2.57%		41.84%
Per ADA			10,184	825	1,907	340	13,255	5,566
Ramona Unified	4,627	12,838	51,807	4,015	7,863	4,313	67,998	28,564
Percent of total			76.19%	5.90%	11.56%	6.34%		38.89%
Per ADA			11,196	868	1,699	932	14,695	6,173
San Diego Unified	85,698	116,532	1,070,433	180,691	278,529	30,309	1,559,963	663,389
Percent of total			68.62%	11.58%	17.85%	1.94%		40.17%
Per ADA			12,491	2,108	3,250	354	18,203	7,741
San Marcos Unified	18,141	34,277	197,197	19,600	23,896	15,006	255,700	108,440
Percent of total			77.12%	7.67%	9.35%	5.87%		41.16%
Per ADA			10,870	1,080	1,317	827	14,095	5,977
Valley Center-Pauma Unified	3,370	16,490	39,054	5,649	4,171	2,810	51,684	23,180
Percent of total			75.56%	10.93%	8.07%	5.44%		43.15%
Per ADA			11,589	1,676	1,238	834	15,336	6,878
Vista Unified	17,437	42,583	214,859	25,183	23,429	19,921	283,392	120,957
Percent of total			75.82%	8.89%	8.27%	7.03%		40.48%
Per ADA			12,322	1,444	1,344	1,142	16,252	6,937
Warner Unified	174	2,477	2,554	890	550	457	4,452	1,420
Percent of total			57.38%	19.99%	12.36%	10.28%		29.50%
Per ADA			14,678	5,112	3,162	2,629	25,581	8,160
Total Unified	194,193	\$ 379,763	\$ 2,270,535	\$ 302,347	\$ 452,094	\$ 113,601	\$ 3,138,576	\$ 1,325,263
Percent of total			72.34%	9.63%	14.40%	3.62%		40.41%
Per ADA			\$ 11,692	\$ 1,557	\$ 2,328	\$ 585	\$ 16,162	\$ 6,824
Total K-12	355,932	\$ 922,958	\$ 4,336,005	\$ 541,806	\$ 698,454	\$ 326,585	\$ 5,902,850	\$ 2,518,406
Percent of total			73.46%	9.18%	11.83%	5.53%		41.05%
Per ADA			\$ 12,182	\$ 1,522	\$ 1,962	\$ 918	\$ 16,584	\$ 7,076

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2021-2022

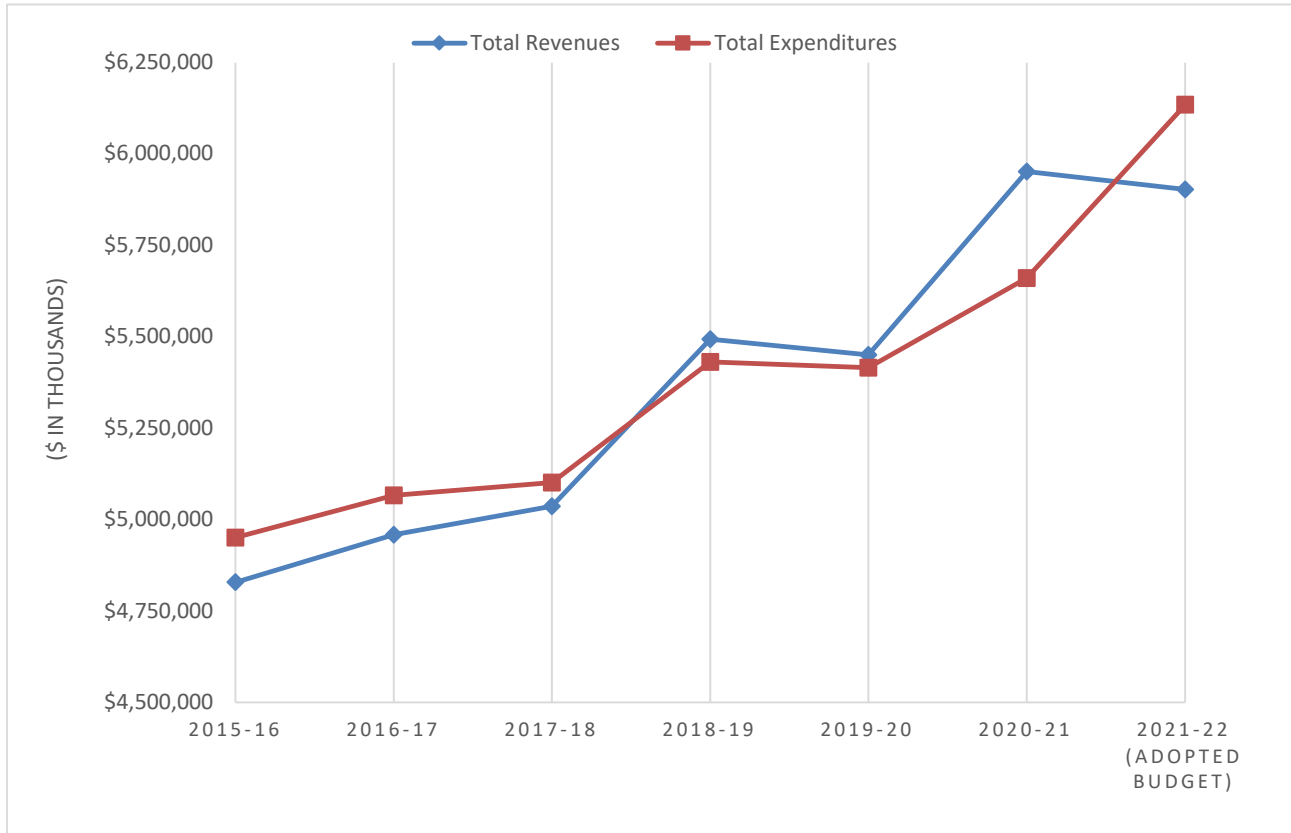
(First row of data for each district is in thousands, except for Column 1)

(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										
\$ 3,655	\$ 6,790	\$ 1,608	\$ 3,981	\$ 5	\$ 685	\$ -	\$ 28,169	\$ (623)	\$ 159	\$ 6,392
12.98%	24.10%	5.71%	14.13%	0.02%	2.43%	0.00%				
\$ 1,858	\$ 3,451	\$ 817	\$ 2,023	\$ 3	\$ 348	\$ -	\$ 14,317			
1,470	1,923	500	887	90	0	0	6,912	(78)	76	1,657
21.27%	27.82%	7.24%	12.84%	1.30%	0.00%	0.00%				
4,788	6,260	1,629	2,890	293	0	0	22,506			
17,850	38,737	3,181	19,103	352	1,039	0	139,919	0	(8,375)	22,353
12.76%	27.69%	2.27%	13.65%	0.25%	0.74%	0.00%				
1,739	3,773	310	1,861	34	101	0	13,629			
5,926	12,060	1,640	6,203	0	0	(37)	43,185	3,644	1	3,419
13.72%	27.93%	3.80%	14.36%	0.00%	0.00%	-0.09%				
2,281	4,641	631	2,387	0	0	(14)	16,620			
4,785	7,655	1,842	3,583	328	589	(1)	27,998	(180)	111	2,291
17.09%	27.34%	6.58%	12.80%	1.17%	2.11%	0.00%				
3,149	5,038	1,212	2,358	216	388	(1)	18,426			
33,248	71,510	20,752	23,819	502	1,206	(47)	245,543	0	(6,173)	24,306
13.54%	29.12%	8.45%	9.70%	0.20%	0.49%	-0.02%				
2,240	4,817	1,398	1,605	34	81	(3)	16,541			
66,449	127,858	22,635	36,519	2,332	1,522	(161)	442,161	(1,668)	(3,202)	76,745
15.03%	28.92%	5.12%	8.26%	0.53%	0.34%	-0.04%				
1,999	3,846	681	1,099	70	46	(5)	13,301			
11,439	18,922	4,767	6,424	724	2,607	(1)	73,444	(250)	(5,697)	7,141
15.57%	25.76%	6.49%	8.75%	0.99%	3.55%	0.00%				
2,472	4,089	1,030	1,388	156	563	(0)	15,872			
247,392	539,951	68,874	120,347	9,039	4,024	(1,747)	1,651,269	27,401	(63,905)	52,628
14.98%	32.70%	4.17%	7.29%	0.55%	0.24%	-0.11%				
2,887	6,301	804	1,404	105	47	(20)	19,268			
38,485	75,492	12,045	27,679	360	1,191	(215)	263,477	(150)	(7,927)	26,349
14.61%	28.65%	4.57%	10.51%	0.14%	0.45%	-0.08%				
2,121	4,161	664	1,526	20	66	(12)	14,523			
8,669	13,093	2,297	6,050	295	134	0	53,718	(250)	(2,284)	14,206
16.14%	24.37%	4.28%	11.26%	0.55%	0.25%	0.00%				
2,572	3,885	681	1,795	88	40	0	15,940			
44,264	79,369	24,096	25,394	3,085	2,121	(461)	298,825	235	(15,197)	27,386
14.81%	26.56%	8.06%	8.50%	1.03%	0.71%	-0.15%				
2,538	4,552	1,382	1,456	177	122	(26)	17,137			
737	1,087	246	1,174	150	0	0	4,815	(98)	(461)	2,016
15.31%	22.58%	5.11%	24.38%	3.12%	0.00%	0.00%				
4,237	6,248	1,415	6,745	862	0	0	27,667			
\$ 484,369	\$ 994,446	\$ 164,483	\$ 281,164	\$ 17,262	\$ 15,118	\$ (2,671)	\$ 3,279,433	\$ 29,701	\$ (111,155)	\$ 268,607
14.77%	30.32%	5.02%	8.57%	0.53%	0.46%	-0.08%				
\$ 2,494	\$ 5,121	\$ 847	\$ 1,448	\$ 89	\$ 78	\$ (14)	\$ 16,887			
\$ 922,723	\$ 1,755,158	\$ 291,725	\$ 575,953	\$ 42,119	\$ 36,931	\$ (8,448)	\$ 6,134,567	\$ 26,065	\$ (205,652)	\$ 717,306
15.04%	28.61%	4.76%	9.39%	0.69%	0.60%	-0.14%				
\$ 2,592	\$ 4,931	\$ 820	\$ 1,618	\$ 118	\$ 104	\$ (24)	\$ 17,235			

Sources: 2021-2022 Adopted Budget Reports, SACS Report (Form 01)

2021-2022 P-2 ADA; Collected as of 8/10/22 Principal Apportionment Data Collection (PADC)

REVENUES AND EXPENDITURES - GENERAL FUND COMPARISON TABLE (K-12) 2020-2021



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	\$5,951,984	\$5,659,972
2021-22 (Adopted Budget)	\$5,902,850	\$6,134,567

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2020-2021

	(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	\$ 962,483	\$ 298,179	\$ 100,099	\$ 123,001	\$ 1,483,762	\$ 2,374,434
Cajon Valley Union Elementary	10,794,297	3,850,262	1,106,339	1,582,520	17,333,418	52,837,743
Dehesa Elementary	512,873	99,494	65,510	35,961	713,838	892,792
Grossmont Union High	12,044,537	5,205,390	1,292,585	5,479,274	24,021,786	64,463,134
Jamul-Dulzura Union Elementary	456,879	97,436	45,654	243,587	843,556	1,186,614
La Mesa-Spring Valley Elementary	7,587,402	2,851,982	734,462	331,202	11,505,048	32,794,166
Lakeside Union Elementary	4,000,474	1,362,018	332,901	316,041	6,011,434	12,880,261
Lemon Grove Elementary	1,929,731	689,894	215,952	168,236	3,003,813	7,729,750
Mountain Empire Unified	1,603,755	467,808	188,438	365,763	2,625,764	5,429,982
Santee Elementary	3,728,001	1,523,412	250,989	622,384	6,124,786	16,059,155
TOTAL EAST COUNTY	\$ 43,620,432	\$ 16,445,874	\$ 4,332,929	\$ 9,267,969	\$ 73,667,205	\$ 196,648,031
NORTH COASTAL						
Cardiff Elementary	\$ 325,453	\$ 103,272	\$ 42,884	\$ 36,697	\$ 508,306	\$ 1,410,882
Carlsbad Unified	5,973,293	2,253,807	711,689	811,119	9,749,908	31,309,624
Del Mar Union Elementary	2,142,339	879,223	256,895	(12,920)	3,265,537	11,382,340
Encinitas Union Elementary	2,754,327	1,071,240	342,948	413,522	4,582,037	13,997,399
Fallbrook Union Elementary	2,745,742	1,331,515	337,865	399,184	4,814,306	13,113,138
Fallbrook Union High	1,130,723	-	135,404	-	1,266,127	5,675,133
Oceanside Unified	9,182,629	3,922,575	1,042,865	1,589,201	15,737,270	50,510,198
Rancho Santa Fe Elementary	292,729	99,311	36,003	23,775	451,818	1,228,585
San Dieguito Union High	6,963,349	4,169,877	809,696	1,125,989	13,068,911	24,998,693
San Marcos Unified	11,900,876	3,546,584	1,276,722	1,470,605	18,194,787	55,079,994
Solana Beach Elementary	1,525,824	542,569	183,315	191,999	2,443,707	8,901,178
Vallecitos Elementary	101,347	33,015	11,861	11,702	157,925	275,808
Vista Unified	12,476,245	2,180,505	1,339,250	415,167	16,411,167	57,558,475
Bonsall Unified	1,350,473	555,948	151,680	151,860	2,209,961	6,623,834
TOTAL NORTH COASTAL	\$ 58,865,350	\$ 20,689,439	\$ 6,679,077	\$ 6,627,901	\$ 92,861,767	\$ 282,065,279
NORTH INLAND						
Borrego Springs Unified	\$ 249,068	\$ 85,467	\$ 23,632	\$ 42,808	\$ 400,975	\$ 849,570
Escondido Union Elementary	8,942,224	3,410,805	980,000	1,603,286	14,936,315	40,347,802
Escondido Union High	5,672,626	1,489,295	493,218	662,365	8,317,504	16,863,487
Julian Union Elementary	251,987	96,476	41,117	75,543	465,123	1,018,540
Julian Union High	58,386	31,964	6,717	39,976	137,043	432,167
Ramona Unified	2,959,606	964,565	327,004	388,402	4,639,576	11,507,969
San Pasqual Union Elementary	603,929	71,332	34,507	33,400	743,168	731,514
Spencer Valley Elementary	1,394,982	383,911	158,171	177,562	2,114,626	1,998,511
Valley Center-Pauma Unified	2,350,145	1,064,383	240,944	400,108	4,055,580	7,460,138
Warner Unified	172,618	70,516	20,664	38,707	302,505	417,091
TOTAL NORTH INLAND	\$ 22,655,571	\$ 7,668,713	\$ 2,325,974	\$ 3,462,157	\$ 36,112,415	\$ 81,626,791
SOUTH COUNTY						
Chula Vista Elementary	\$ 15,929,969	\$ 6,433,028	\$ 1,824,701	\$ 1,817,423	\$ 26,005,121	\$ 64,294,211
Coronado Unified	1,543,460	596,734	189,979	342,574	2,672,747	6,876,460
National Elementary	2,798,566	1,135,207	336,253	331,627	4,601,653	11,738,108
San Ysidro Elementary	2,111,165	753,595	283,515	328,405	3,476,680	10,680,139
South Bay Union Elementary	3,598,090	1,552,726	423,803	402,954	5,977,573	16,339,169
Sweetwater Union High	21,443,928	2,954,657	2,272,913	2,521,098	29,192,595	86,067,913
TOTAL SOUTH COUNTY	\$ 47,425,178	\$ 13,425,948	\$ 5,331,164	\$ 5,744,080	\$ 71,926,370	\$ 195,996,000
Poway Unified	\$ 21,232,867	\$ 6,536,442	\$ 2,263,267	\$ 571,727	\$ 30,604,303	\$ 87,650,407
San Diego Unified	66,229,493	28,667,092	3,726,758	7,898,067	106,521,410	332,680,324
TOTAL	\$ 87,462,360	\$ 35,203,533	\$ 5,990,025	\$ 8,469,794	\$ 137,125,712	\$ 420,330,731
TOTAL K-12	\$ 260,028,891	\$ 93,433,508	\$ 24,659,169	\$ 33,571,901	\$ 411,693,469	\$1,176,666,832

Source: 2020-2021 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. *Object 8097

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2020-2021

	(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	\$ -	\$ 2,374,434	100.00%	N/A	\$ 890,672	37.51%
Cajon Valley Union Elementary	227,240	53,064,983	99.57%	0.43%	35,731,565	67.34%
Dehesa Elementary	-	892,792	100.00%	N/A	178,954	20.04%
Grossmont Union High	40,695	64,503,828	99.94%	0.06%	40,482,043	62.76%
Jamul-Dulzura Union Elementary	60,638	1,247,252	95.14%	4.86%	403,696	32.37%
La Mesa-Spring Valley Elementary	-	32,794,166	100.00%	N/A	21,289,118	64.92%
Lakeside Union Elementary	764,834	13,645,095	94.39%	5.61%	7,633,661	55.94%
Lemon Grove Elementary	-	7,729,750	100.00%	N/A	4,725,938	61.14%
Mountain Empire Unified	2,457	5,432,439	99.95%	0.05%	2,806,674	51.67%
Santee Elementary	716,524	16,775,679	95.73%	4.27%	10,650,893	63.49%
TOTAL EAST COUNTY	\$ 1,812,388	\$ 198,460,419	98.47%	2.55%	\$ 124,793,215	62.88%
NORTH COASTAL						
Cardiff Elementary	\$ -	\$ 1,410,882	100.00%	N/A	\$ 902,577	63.97%
Carlsbad Unified	2,866	31,312,490	99.99%	0.01%	21,562,582	68.86%
Del Mar Union Elementary	-	11,382,340	100.00%	N/A	8,116,803	71.31%
Encinitas Union Elementary	12,881	14,010,279	99.91%	0.09%	9,428,242	67.30%
Fallbrook Union Elementary	26,294	13,139,431	99.80%	0.20%	8,325,125	63.36%
Fallbrook Union High	5,240	5,680,373	99.91%	0.09%	4,414,246	77.71%
Oceanside Unified	137,480	50,647,677	99.73%	0.27%	34,910,407	68.93%
Rancho Santa Fe Elementary	-	1,228,585	100.00%	N/A	776,767	63.22%
San Dieguito Union High	103,667	25,102,360	99.59%	0.41%	12,033,450	47.94%
San Marcos Unified	6,756	55,086,750	99.99%	0.01%	36,891,963	66.97%
Solana Beach Elementary	24,986	8,926,164	99.72%	0.28%	6,482,457	72.62%
Vallecitos Elementary	-	275,808	100.00%	N/A	117,883	42.74%
Vista Unified	1,804,539	59,363,013	96.96%	3.04%	42,951,846	72.35%
Bonsall Unified	-	6,623,834	100.00%	N/A	4,413,873	66.64%
TOTAL NORTH COASTAL	\$ 2,124,708	\$ 284,189,987	99.69%	0.49%	\$ 191,328,221	67.32%
NORTH INLAND						
Borrego Springs Unified	\$ -	\$ 849,570	100.00%	N/A	\$ 448,595	52.80%
Escondido Union Elementary	147	40,347,949	100.00%	0.00%	25,411,634	62.98%
Escondido Union High	75,224	16,938,710	99.56%	0.44%	8,621,206	50.90%
Julian Union Elementary	-	1,018,540	100.00%	N/A	553,417	54.33%
Julian Union High	-	432,167	100.00%	N/A	295,124	68.29%
Ramona Unified	34,725	11,542,695	99.70%	0.30%	6,903,118	59.81%
San Pasqual Union Elementary	-	731,514	100.00%	N/A	-	0.00%
Spencer Valley Elementary	14,000	2,012,511	99.30%	0.70%	-	0.00%
Valley Center-Pauma Unified	182,356	7,642,494	97.61%	2.39%	3,586,914	46.93%
Warner Unified	49,104	466,195	89.47%	10.53%	163,690	35.11%
TOTAL NORTH INLAND	\$ 355,556	\$ 81,982,347	98.56%	2.39%	\$ 45,983,700	56.09%
SOUTH COUNTY						
Chula Vista Elementary	\$ 1,480,966	\$ 65,775,177	97.75%	2.25%	\$ 39,770,055	60.46%
Coronado Unified	31,429	6,907,889	99.55%	0.45%	4,235,141	61.31%
National Elementary	604,187	12,342,296	95.10%	4.90%	7,740,642	62.72%
San Ysidro Elementary	73,576	10,753,715	99.32%	0.68%	7,277,035	67.67%
South Bay Union Elementary	589,361	16,928,530	96.52%	3.48%	10,950,957	64.69%
Sweetwater Union High	147,552	86,215,465	99.83%	0.17%	57,022,870	66.14%
TOTAL SOUTH COUNTY	\$ 2,927,071	\$ 198,923,071	98.01%	1.99%	\$ 126,996,701	63.84%
Poway Unified	\$ 430,539	\$ 88,080,946	99.51%	0.49%	\$ 57,476,644	65.25%
San Diego Unified	794,150	333,474,474	99.76%	0.24%	226,953,064	68.06%
TOTAL	\$ 1,224,689	\$ 421,555,420	99.64%	0.36%	\$ 284,429,708	67.47%
TOTAL K-12	\$ 8,444,412	\$ 1,185,111,244	98.87%	1.56%	\$ 773,531,544	65.27%

TABLE IX

COSTS BY PROGRAM - GENERAL FUND

2020-2021

		(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	\$ -	\$ 9,383,192	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	3,548,640	-	-	-	-	-
	TOTAL COSTS	-	12,931,833	-	-	-	-	-
Cajon Valley Union	Direct Costs	313,235	100,923,160	-	-	-	-	-
	Allocated Costs	-	33,797,511	-	-	-	-	-
	TOTAL COSTS	313,235	134,720,671	-	-	-	-	-
Cardiff	Direct Costs	-	5,541,434	-	-	-	-	-
	Allocated Costs	-	1,860,102	-	-	-	-	-
	TOTAL COSTS	-	7,401,537	-	-	-	-	-
Chula Vista Elementary	Direct Costs	272,148	204,575,698	-	-	-	-	-
	Allocated Costs	707,540	61,517,514	-	-	-	-	-
	TOTAL COSTS	979,688	266,093,212	-	-	-	-	-
Dehesa	Direct Costs	-	800,645	-	-	-	-	-
	Allocated Costs	-	689,066	-	-	-	-	-
	TOTAL COSTS	-	1,489,710	-	-	-	-	-
Del Mar Union	Direct Costs	-	38,038,978	-	-	-	-	-
	Allocated Costs	-	11,691,646	-	-	-	-	-
	TOTAL COSTS	-	49,730,623	-	-	-	-	-
Encinitas Union	Direct Costs	-	38,181,697	-	-	-	-	-
	Allocated Costs	-	10,770,621	-	-	-	-	-
	TOTAL COSTS	-	48,952,318	-	-	-	-	-
Escondido Union	Direct Costs	138,707	101,861,490	1,528,338	-	169,570	-	-
	Allocated Costs	-	42,824,456	-	-	116,425	-	-
	TOTAL COSTS	138,707	144,685,947	1,528,338	-	285,995	-	-
Fallbrook Union Elementary	Direct Costs	95,939	35,896,283	2,177,698	-	502,711	-	14,971
	Allocated Costs	-	11,357,658	636,065	-	159,902	-	-
	TOTAL COSTS	95,939	47,253,942	2,813,762	-	662,613	-	14,971
Jamul-Dulzura Union	Direct Costs	-	3,756,617	-	-	-	-	-
	Allocated Costs	-	2,118,723	-	-	-	-	-
	TOTAL COSTS	-	5,875,339	-	-	-	-	-
Julian Union	Direct Costs	110,767	1,786,554	-	-	-	-	-
	Allocated Costs	-	561,735	-	-	-	-	-
	TOTAL COSTS	110,767	2,348,288	-	-	-	-	-
La Mesa-Spring Valley	Direct Costs	56,527	87,066,370	-	-	-	-	338,459
	Allocated Costs	-	10,808,919	-	-	-	-	-
	TOTAL COSTS	56,527	97,875,289	-	-	-	-	338,459
Lakeside Union	Direct Costs	12,258	35,466,650	-	-	-	-	-
	Allocated Costs	-	10,356,195	-	-	-	-	-
	TOTAL COSTS	12,258	45,822,845	-	-	-	-	-
Lemon Grove	Direct Costs	66,110	24,716,584	-	-	-	-	-
	Allocated Costs	-	7,224,013	-	-	-	-	-
	TOTAL COSTS	66,110	31,940,597	-	-	-	-	-
National	Direct Costs	44,031	41,302,996	-	-	-	-	-
	Allocated Costs	-	13,634,929	-	-	-	-	-
	TOTAL COSTS	44,031	54,937,925	-	-	-	-	-
Rancho Santa Fe	Direct Costs	-	7,245,814	-	-	-	-	-
	Allocated Costs	-	1,814,407	-	-	-	-	-
	TOTAL COSTS	-	9,060,222	-	-	-	-	-
San Pasqual Union	Direct Costs	-	3,333,082	-	-	-	-	-
	Allocated Costs	-	1,291,770	-	-	-	-	-
	TOTAL COSTS	-	4,624,851	-	-	-	-	-
San Ysidro	Direct Costs	52,717	34,903,834	-	-	-	-	-
	Allocated Costs	3,050,783	6,553,882	-	-	-	-	-
	TOTAL COSTS	3,103,499	41,457,716	-	-	-	-	-
Santee	Direct Costs	17,300	37,601,252	183,287	-	-	-	156,750
	Allocated Costs	-	11,888,435	43,868	-	-	-	43,868
	TOTAL COSTS	17,300	49,489,687	227,155	-	-	-	200,618

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

(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								
\$ -	\$ -	\$ 9,383,192	\$ 70,530	\$ -	\$ 70,530	\$ 2,166,090	\$ -	\$ 11,619,812
-	-	3,548,640	-	-	-	830,128	-	4,378,768
-	-	12,931,833	70,530	-	70,530	2,996,218	-	15,998,580
-	-	101,236,395	3,538,836	-	3,538,836	51,656,640	-	156,431,870
-	-	33,797,511	61,026	-	61,026	7,575,342	-	41,433,878
-	-	135,033,905	3,599,862	-	3,599,862	59,231,982	-	197,865,748
-	-	5,541,434	317,705	-	317,705	1,291,542	-	7,150,681
-	-	1,860,102	-	-	-	116,030	-	1,976,132
-	-	7,401,537	317,705	-	317,705	1,407,571	-	9,126,813
-	-	204,847,846	2,336,649	-	2,336,649	63,313,667	-	270,498,163
-	-	62,225,055	5,784,195	-	5,784,195	12,757,501	-	80,766,751
-	-	267,072,901	8,120,844	-	8,120,844	76,071,169	-	351,264,914
-	-	800,645	-	-	-	890,547	-	1,691,192
-	-	689,066	-	-	-	107,415	-	796,481
-	-	1,489,710	-	-	-	997,962	-	2,487,672
-	-	38,038,978	134,126	-	134,126	11,364,089	-	49,537,193
-	-	11,691,646	-	-	-	1,489,582	-	13,181,227
-	-	49,730,623	134,126	-	134,126	12,853,671	-	62,718,420
-	-	38,181,697	-	-	-	13,934,259	-	52,115,956
-	-	10,770,621	-	-	-	2,105,548	-	12,876,170
-	-	48,952,318	-	-	-	16,039,808	-	64,992,126
-	-	103,698,105	3,797,196	-	3,797,196	40,347,802	-	147,843,103
-	-	42,940,881	-	-	-	9,672,753	-	52,613,634
-	-	146,638,986	3,797,196	-	3,797,196	50,020,555	-	200,456,737
-	-	38,687,602	256,351	403,094	659,445	13,113,138	-	52,460,185
-	-	12,153,625	53,301	-	53,301	4,262,069	-	16,468,995
-	-	50,841,226	309,652	403,094	712,746	17,375,207	-	68,929,179
-	-	3,756,617	9,563	-	9,563	1,159,266	-	4,925,446
-	-	2,118,723	-	-	-	479,086	-	2,597,809
-	-	5,875,339	9,563	-	9,563	1,638,352	-	7,523,255
-	-	1,897,321	-	-	-	1,018,540	-	2,915,862
-	-	561,735	-	-	-	353,276	-	915,011
-	-	2,459,056	-	-	-	1,371,817	-	3,830,873
-	-	87,461,356	566,870	-	566,870	32,794,166	-	120,822,392
-	-	10,808,919	-	-	-	3,027,313	-	13,836,232
-	-	98,270,275	566,870	-	566,870	35,821,478	-	134,658,623
-	-	35,478,908	72,720	-	72,720	13,030,173	-	48,581,801
-	-	10,356,195	-	-	-	1,349,574	-	11,705,769
-	-	45,835,103	72,720	-	72,720	14,379,747	-	60,287,570
-	-	24,782,693	270,086	-	270,086	7,593,397	-	32,646,176
-	-	7,224,013	-	-	-	1,482,590	-	8,706,603
-	-	32,006,707	270,086	-	270,086	9,075,987	-	41,352,779
-	-	41,347,027	483,207	-	483,207	11,440,345	-	53,270,579
-	-	13,634,929	55,125	-	55,125	2,408,377	-	16,098,431
-	-	54,981,956	538,332	-	538,332	13,848,722	-	69,369,010
-	-	7,245,814	-	-	-	1,228,585	-	8,474,399
-	-	1,814,407	-	-	-	-	-	1,814,407
-	-	9,060,222	-	-	-	1,228,585	-	10,288,806
-	-	3,333,082	68,596	-	68,596	646,885	-	4,048,563
-	-	1,291,770	-	-	-	-	-	1,291,770
-	-	4,624,851	68,596	-	68,596	646,885	-	5,340,332
-	-	34,956,551	2,842	-	2,842	10,680,139	-	45,639,531
-	-	9,604,665	-	-	-	1,613,387	-	11,218,052
-	-	44,561,215	2,842	-	2,842	12,293,526	-	56,857,583
-	-	37,958,589	331,162	-	331,162	16,059,155	-	54,348,907
-	-	11,976,171	-	-	-	3,276,491	-	15,252,662
-	-	49,934,760	331,162	-	331,162	19,335,646	-	69,601,568

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

		(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	\$ 288,788	\$ -	\$ 300,276	\$ -	\$ 589,064	\$ 12,208,876
	Allocated Costs	-	-	-	-	-	4,378,768
	TOTAL COSTS	288,788	-	300,276	-	589,064	16,587,644
Cajon Valley Union	Direct Costs	2,257,901	19,090	-	-	2,276,991	158,708,861
	Allocated Costs	-	-	-	945,488	945,488	42,379,366
	TOTAL COSTS	2,257,901	19,090	-	945,488	3,222,478	201,088,227
Cardiff	Direct Costs	-	-	-	-	-	7,150,681
	Allocated Costs	-	-	-	-	-	1,976,132
	TOTAL COSTS	-	-	-	-	-	9,126,813
Chula Vista Elementary	Direct Costs	3,879,972	700,972	-	-	4,580,944	275,079,107
	Allocated Costs	29,082	2,487,459	-	-	2,516,541	83,283,292
	TOTAL COSTS	3,909,054	3,188,431	-	-	7,097,485	358,362,399
Dehesa	Direct Costs	-	-	-	-	-	1,691,192
	Allocated Costs	-	-	-	3,117,444	3,117,444	3,913,925
	TOTAL COSTS	-	-	-	3,117,444	3,117,444	5,605,116
Del Mar Union	Direct Costs	-	-	-	-	-	49,537,193
	Allocated Costs	-	-	-	-	-	13,181,227
	TOTAL COSTS	-	-	-	-	-	62,718,420
Encinitas Union	Direct Costs	228,834	90,133	-	-	318,966	52,434,923
	Allocated Costs	-	-	-	-	-	12,876,170
	TOTAL COSTS	228,834	90,133	-	-	318,966	65,311,092
Escondido Union	Direct Costs	4,165,396	30,852	-	-	4,196,248	152,039,351
	Allocated Costs	10,975	-	-	-	10,975	52,624,609
	TOTAL COSTS	4,176,371	30,852	-	-	4,207,223	204,663,960
Fallbrook Union Elementary	Direct Costs	40,217	-	-	-	40,217	52,500,402
	Allocated Costs	-	-	-	-	-	16,468,995
	TOTAL COSTS	40,217	-	-	-	40,217	68,969,396
Jamul-Dulzura Union	Direct Costs	-	-	-	-	-	4,925,446
	Allocated Costs	-	-	-	-	-	2,597,809
	TOTAL COSTS	-	-	-	-	-	7,523,255
Julian Union	Direct Costs	49,900	-	-	-	49,900	2,965,762
	Allocated Costs	-	-	-	82,821	82,821	997,832
	TOTAL COSTS	49,900	-	-	82,821	132,721	3,963,593
La Mesa-Spring Valley	Direct Costs	1,117,432	94,642	-	-	1,212,073	122,034,465
	Allocated Costs	-	-	-	759,653	759,653	14,595,885
	TOTAL COSTS	1,117,432	94,642	-	759,653	1,971,726	136,630,350
Lakeside Union	Direct Costs	554,073	-	58,334	-	612,407	49,194,208
	Allocated Costs	-	-	-	-	-	11,705,769
	TOTAL COSTS	554,073	-	58,334	-	612,407	60,899,977
Lemon Grove	Direct Costs	-	-	-	-	-	32,646,176
	Allocated Costs	-	-	-	-	-	8,706,603
	TOTAL COSTS	-	-	-	-	-	41,352,779
National	Direct Costs	-	86,368	-	-	86,368	53,356,947
	Allocated Costs	-	-	-	-	-	16,098,431
	TOTAL COSTS	-	86,368	-	-	86,368	69,455,378
Rancho Santa Fe	Direct Costs	-	-	-	-	-	8,474,399
	Allocated Costs	-	-	-	-	-	1,814,407
	TOTAL COSTS	-	-	-	-	-	10,288,806
San Pasqual Union	Direct Costs	-	-	-	-	-	4,048,563
	Allocated Costs	-	-	-	-	-	1,291,770
	TOTAL COSTS	-	-	-	-	-	5,340,332
San Ysidro	Direct Costs	-	-	4,694	-	4,694	45,644,225
	Allocated Costs	-	-	-	-	-	11,218,052
	TOTAL COSTS	-	-	4,694	-	4,694	56,862,277
Santee	Direct Costs	-	-	235,502	-	235,502	54,584,409
	Allocated Costs	-	-	-	-	-	15,252,662
	TOTAL COSTS	-	-	235,502	-	235,502	69,837,071

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

(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 2020-2021
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
ELEMENTARY SCHOOL DISTRICTS							
1,564,608	-	-	38,015	2,323,322	2,361,337	20,513,589	6.85%
19,443,990	(31,182)	-	2,286,145	3,886,671	6,141,635	226,673,852	7.23%
976,583	31,051	-	42,785	1,436,251	1,510,088	11,613,483	3.46%
15,962,722	159,610	164,479	2,401,656	2,482,656	5,208,401	379,533,521	4.26%
590,466	-	-	-	61,491	61,491	6,257,074	5.21%
5,277,844	580	-	387,988	1,288,397	1,676,964	69,673,228	4.47%
3,878,745	-	-	367,198	1,828,139	2,195,337	71,385,174	6.33%
10,863,373	483,972	-	761,842	4,545,337	5,791,151	221,318,484	5.46%
6,297,533	29,572	-	225,183	10,886,810	11,141,565	86,408,494	6.92%
942,347	-	-	-	338,500	338,500	8,804,103	8.73%
356,138	52,222	-	-	58,766	110,988	4,430,719	4.36%
7,958,926	5,318	53,062	301,417	2,817,118	3,176,916	147,766,192	4.85%
5,567,367	10,447	-	96,613	399,328	506,389	66,973,732	8.71%
5,392,698	702	-	333,640	5,770,555	6,104,896	52,850,373	10.10%
5,397,087	557,430	-	406,182	819,136	1,782,748	76,635,213	8.71%
1,920,764	-	-	-	330,000	330,000	12,539,570	9.60%
368,166	1,378	3,899	21,620	296,327	323,224	6,031,723	4.67%
6,176,377	18,918	-	117,896	12,980,514	13,117,328	76,155,982	10.71%
4,709,602	34,774	18,438	1,463	1,553,015	1,607,690	76,154,362	5.96%

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

		(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	\$ -	\$ 27,554,778	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	10,812,292	-	-	-	-	-
	TOTAL COSTS	-	38,367,069	-	-	-	-	-
South Bay Union	Direct Costs	627	58,460,700	-	-	-	-	-
	Allocated Costs	-	9,703,631	-	-	-	-	-
	TOTAL COSTS	627	68,164,331	-	-	-	-	-
Spencer Valley	Direct Costs	-	656,934	-	-	-	-	-
	Allocated Costs	-	163,088	-	-	-	-	-
	TOTAL COSTS	-	820,022	-	-	-	-	-
Vallecitos	Direct Costs	6,581	1,681,683	-	-	-	-	-
	Allocated Costs	-	773,544	-	-	-	-	-
	TOTAL COSTS	6,581	2,455,226	-	-	-	-	-
TOTAL ELEMENTARY	Direct Costs	\$ 1,186,946	\$ 900,736,425	\$ 3,889,323	\$ -	\$ 672,281	\$ -	\$ 510,180
	Allocated Costs	\$ 3,758,323	\$ 265,762,776	\$ 679,933	\$ -	\$ 276,327	\$ -	\$ 43,868
	TOTAL COSTS	\$ 4,945,269	\$ 1,166,499,201	\$ 4,569,256	\$ -	\$ 948,607	\$ -	\$ 554,048
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs	\$ -	\$ 35,474,072	\$ 421,320	\$ 3,481,619	\$ 4,457,233	\$ -	\$ -
	Allocated Costs	-	18,630,270	94,618	1,166,335	2,071,433	-	-
	TOTAL COSTS	-	54,104,343	515,938	4,647,954	6,528,666	-	-
Fallbrook Union High	Direct Costs	-	14,654,446	-	1,049,563	779,298	-	-
	Allocated Costs	-	3,703,872	-	220,928	171,833	-	-
	TOTAL COSTS	-	18,358,318	-	1,270,490	951,131	-	-
Grossmont Union High	Direct Costs	-	95,969,562	3,858,041	1,780,289	-	-	-
	Allocated Costs	-	30,522,773	1,007,736	295,354	-	-	-
	TOTAL COSTS	-	126,492,335	4,865,777	2,075,643	-	-	-
Julian Union High	Direct Costs	-	1,678,907	-	20,083	-	-	-
	Allocated Costs	-	548,024	-	-	-	-	-
	TOTAL COSTS	-	2,226,931	-	20,083	-	-	-
San Dieguito Union High	Direct Costs	-	79,188,301	-	1,143,912	-	-	-
	Allocated Costs	-	31,525,268	-	486,885	-	-	-
	TOTAL COSTS	-	110,713,569	-	1,630,797	-	-	-
Sweetwater Union High	Direct Costs	-	266,103,668	538,930	283,606	3,319,323	-	116,723
	Allocated Costs	-	35,122,417	24,449	252,705	-	-	80,486
	TOTAL COSTS	-	301,226,085	563,379	536,311	3,319,323	-	197,209
TOTAL HIGH SCHOOL	Direct Costs	\$ -	\$ 493,068,956	\$ 4,818,291	\$ 7,759,072	\$ 8,555,854	\$ -	\$ 116,723
	Allocated Costs	\$ -	\$ 123,202,517	\$ 1,126,803	\$ 2,422,206	\$ 2,243,266	\$ -	\$ 80,486
	TOTAL COSTS	\$ -	\$ 616,271,473	\$ 5,945,094	\$ 10,181,279	\$ 10,799,120	\$ -	\$ 197,209

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

(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			
\$ -	\$ -	\$ 27,554,778	\$ 3,079	\$ -	\$ 3,079	\$ 8,901,178	\$ -	\$ 36,459,035
-	-	10,812,292	379,525	-	379,525	1,100,071	-	12,291,887
-	-	38,367,069	382,604	-	382,604	10,001,249	-	48,750,922
-	-	58,461,327	180,217	-	180,217	16,305,344	-	74,946,888
-	-	9,703,631	-	-	-	1,868,970	-	11,572,601
-	-	68,164,958	180,217	-	180,217	18,174,315	-	86,519,490
-	-	656,934	-	-	-	1,998,511	-	2,655,446
-	-	163,088	-	-	-	-	-	163,088
-	-	820,022	-	-	-	1,998,511	-	2,818,534
-	-	1,688,264	11,905	-	11,905	275,808	-	1,975,977
-	-	773,544	-	-	-	56,963	-	830,507
-	-	2,461,808	11,905	-	11,905	332,771	-	2,806,483
\$ -	\$ -	\$ 906,995,155	\$ 12,451,639	\$ 403,094	\$ 12,854,733	\$ 321,209,267	\$ -	\$ 1,241,059,155
\$ -	\$ -	\$ 270,521,227	\$ 6,333,171	\$ -	\$ 6,333,171	\$ 55,932,465	\$ -	\$ 332,786,863
\$ -	\$ -	\$ 1,177,516,382	\$ 18,784,811	\$ 403,094	\$ 19,187,905	\$ 377,141,732	\$ -	\$ 1,573,846,018
HIGH SCHOOL DISTRICTS								
\$ 3,204,646	\$ 22,029	\$ 47,060,920	\$ 4,103,945	\$ -	\$ 4,103,945	\$ 16,863,487	\$ 807,085	\$ 68,835,436
1,404,956	-	23,367,612	1,654,885	-	1,654,885	6,010,190	83,310	31,115,997
4,609,602	22,029	70,428,532	5,758,829	-	5,758,829	22,873,677	890,395	99,951,433
223,802	-	16,709,017	271,422	-	271,422	5,383,219	1,123,863	23,487,522
-	-	4,096,632	-	-	-	654,991	-	4,751,623
223,802	-	20,805,649	271,422	-	271,422	6,038,211	1,123,863	28,239,145
5,497,521	552,648	107,658,060	3,954,950	-	3,954,950	63,810,077	2,540,920	177,964,006
5,887	-	31,831,750	637,881	-	637,881	12,640,208	1,760,117	46,869,956
5,503,408	552,648	139,489,810	4,592,830	-	4,592,830	76,450,285	4,301,037	224,833,961
-	-	1,698,990	-	-	-	432,167	115,345	2,246,503
-	-	548,024	-	-	-	34,506	-	582,530
-	-	2,247,015	-	-	-	466,673	115,345	2,829,033
116,151	-	80,448,365	77,657	-	77,657	24,467,958	4,843,282	109,837,263
-	-	32,012,152	-	-	-	3,947,894	1,412,867	37,372,913
116,151	-	112,460,517	77,657	-	77,657	28,415,852	6,256,150	147,210,176
8,908,355	-	279,270,605	1,624,060	-	1,624,060	84,710,714	-	365,605,379
-	-	35,480,057	-	-	-	2,298,021	-	37,778,079
8,908,355	-	314,750,662	1,624,060	-	1,624,060	87,008,736	-	403,383,458
\$ 17,950,475	\$ 574,677	\$ 532,845,957	\$ 10,032,033	\$ -	\$ 10,032,033	\$ 195,667,622	\$ 9,430,496	\$ 747,976,108
\$ 1,410,842	\$ -	\$ 130,486,121	\$ 2,292,765	\$ -	\$ 2,292,765	\$ 25,585,811	\$ 3,256,294	\$ 161,620,990
\$ 19,361,317	\$ 574,677	\$ 663,332,077	\$ 12,324,798	\$ -	\$ 12,324,798	\$ 221,253,433	\$ 12,686,789	\$ 909,597,098

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

		(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,459,035
	Allocated Costs	-	-	31,019	45,326	76,345	12,368,232
	TOTAL COSTS	-	-	31,019	45,326	76,345	48,827,267
South Bay Union	Direct Costs	1,984,631	20,696	-	-	2,005,327	76,952,215
	Allocated Costs	-	-	-	545,671	545,671	12,118,272
	TOTAL COSTS	1,984,631	20,696	-	545,671	2,550,998	89,070,487
Spencer Valley	Direct Costs	-	-	-	-	-	2,655,446
	Allocated Costs	-	-	-	-	-	163,088
	TOTAL COSTS	-	-	-	-	-	2,818,534
Vallecitos	Direct Costs	277,974	-	-	-	277,974	2,253,951
	Allocated Costs	-	-	-	36,093	36,093	866,599
	TOTAL COSTS	277,974	-	-	36,093	314,067	3,120,550
TOTAL ELEMENTARY		\$ 14,845,117	\$ 1,042,752	\$ 598,807	\$ -	\$ 16,486,676	\$ 1,257,545,831
		\$ 40,057	\$ 2,487,459	\$ 31,019	\$ 5,532,495	\$ 8,091,030	\$ 340,877,893
		\$ 14,885,175	\$ 3,530,211	\$ 629,826	\$ 5,532,495	\$ 24,577,706	\$ 1,598,423,725
HIGH SCHOOL DISTRICTS							
Escondido Union High	Direct Costs	\$ 775,703	\$ -	\$ 517,774	\$ -	\$ 1,293,477	\$ 70,128,913
	Allocated Costs	155,311	-	-	414,759	570,070	31,686,067
	TOTAL COSTS	931,014	-	517,774	414,759	1,863,547	101,814,980
Fallbrook Union High	Direct Costs	65,160	112,977	-	-	178,137	23,665,659
	Allocated Costs	-	-	-	-	-	4,751,623
	TOTAL COSTS	65,160	112,977	-	-	178,137	28,417,282
Grossmont Union High	Direct Costs	370,472	460,499	-	-	830,971	178,794,977
	Allocated Costs	32,494	-	-	-	32,494	46,902,450
	TOTAL COSTS	402,966	460,499	-	-	863,465	225,697,427
Julian Union High	Direct Costs	-	-	-	-	-	2,246,503
	Allocated Costs	-	-	-	-	-	582,530
	TOTAL COSTS	-	-	-	-	-	2,829,033
San Dieguito Union High	Direct Costs	16,363	-	-	-	16,363	109,853,626
	Allocated Costs	-	-	-	-	-	37,372,913
	TOTAL COSTS	16,363	-	-	-	16,363	147,226,539
Sweetwater Union High	Direct Costs	4,173,888	166,601	-	-	4,340,489	369,945,868
	Allocated Costs	-	-	-	1,515,339	1,515,339	39,293,417
	TOTAL COSTS	4,173,888	166,601	-	1,515,339	5,855,828	409,239,285
TOTAL HIGH SCHOOL		\$ 5,401,586	\$ 740,077	\$ 517,774	\$ -	\$ 6,659,437	\$ 754,635,545
		\$ 187,805	\$ -	\$ -	\$ 1,930,098	\$ 2,117,903	\$ 163,738,893
		\$ 5,589,391	\$ 740,077	\$ 517,774	\$ 1,930,098	\$ 8,777,340	\$ 918,374,438

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

(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 2020-2021
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
4,773,736	-	40,787	-	754,657	795,444	54,396,448	9.04%
6,729,691	28,198	-	1,138,869	1,879,625	3,046,691	98,846,870	6.65%
124,140	12,566	-	-	3,450,000	3,462,566	6,405,240	2.92%
413,873	30,095	-	37,418	120,000	187,513	3,721,936	7.69%
\$ 115,686,777	\$ 1,425,651	\$ 280,666	\$ 8,965,929	\$ 60,306,616	\$ 70,978,862	\$ 1,785,089,364	
HIGH SCHOOL DISTRICTS							
6,751,880	193,940	-	643,606	2,329,908	3,167,454	111,734,314	5.19%
2,264,530	-	-	35,000	1,215,096	1,250,096	31,931,908	7.70%
18,949,252	27,689	-	2,563,940	1,352,873	3,944,502	248,591,181	7.08%
338,909	-	-	-	-	-	3,167,942	7.56%
11,413,133	1,195,064	-	1,192,751	2,575,840	4,963,655	163,603,326	5.40%
48,919,832	175,092	-	415,245	6,361,723	6,952,060	465,111,178	8.65%
\$ 88,637,535	\$ 1,591,785	\$ -	\$ 4,850,542	\$ 13,835,440	\$ 20,277,767	\$ 1,024,139,847	

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

		(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	\$ -	\$ 13,032,155	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	3,149,892	-	-	-	-	-
	TOTAL COSTS	-	16,182,048	-	-	-	-	-
Borrego Springs Unified	Direct Costs	-	2,989,592	-	-	-	-	-
	Allocated Costs	-	1,475,410	-	-	-	-	-
	TOTAL COSTS	-	4,465,002	-	-	-	-	-
Carlsbad Unified	Direct Costs	295,094	60,707,541	-	948,162	4,602,612	-	-
	Allocated Costs	142,498	19,853,401	-	228,115	1,059,211	-	-
	TOTAL COSTS	437,592	80,560,942	-	1,176,277	5,661,823	-	-
Coronado Unified	Direct Costs	7,398	19,480,866	-	-	-	-	-
	Allocated Costs	-	8,162,623	-	-	-	-	-
	TOTAL COSTS	7,398	27,643,488	-	-	-	-	-
Mountain Empire Unified	Direct Costs	307,742	14,385,121	-	-	-	-	-
	Allocated Costs	-	2,579,764	-	-	-	-	-
	TOTAL COSTS	307,742	16,964,885	-	-	-	-	-
Oceanside Unified	Direct Costs	1,815	95,307,669	-	534,876	4,808,027	-	-
	Allocated Costs	-	46,064,330	-	581,806	1,093,322	-	-
	TOTAL COSTS	1,815	141,371,999	-	1,116,682	5,901,349	-	-
Poway Unified	Direct Costs	-	177,593,478	-	1,264,521	5,107,089	-	-
	Allocated Costs	-	73,715,835	-	919,427	1,286,635	-	-
	TOTAL COSTS	-	251,309,313	-	2,183,949	6,393,724	-	-
Ramona Unified	Direct Costs	-	22,479,327	2,527,507	600,430	131,108	-	-
	Allocated Costs	-	10,576,402	989,023	274,410	44,788	-	-
	TOTAL COSTS	-	33,055,728	3,516,530	874,839	175,896	-	-
San Diego Unified	Direct Costs	2,939,537	579,822,225	3,431,774	9,846,747	6,862,958	-	2,233,379
	Allocated Costs	1,050,288	253,123,058	1,343,825	3,723,733	1,531,294	-	623,444
	TOTAL COSTS	3,989,825	832,945,283	4,775,599	13,570,480	8,394,251	-	2,856,822
San Marcos Unified	Direct Costs	-	128,263,138	-	1,855,182	438,039	-	-
	Allocated Costs	-	31,881,858	-	219,621	123,765	-	-
	TOTAL COSTS	-	160,144,996	-	2,074,803	561,805	-	-
Valley Center-Pauma Unified	Direct Costs	19,725	18,707,602	-	827,507	909,160	-	-
	Allocated Costs	-	8,266,893	-	241,486	157,408	-	-
	TOTAL COSTS	19,725	26,974,494	-	1,068,993	1,066,568	-	-
Vista Unified	Direct Costs	-	126,290,180	7	3,956,798	580,199	-	-
	Allocated Costs	-	42,636,743	-	1,231,705	120,717	-	-
	TOTAL COSTS	-	168,926,923	7	5,188,503	700,916	-	-
Warner Unified	Direct Costs	-	2,160,997	-	-	-	-	-
	Allocated Costs	-	721,948	-	-	-	-	-
	TOTAL COSTS	-	2,882,946	-	-	-	-	-
TOTAL UNIFIED	Direct Costs	\$ 3,571,312	\$ 1,261,219,892	\$ 5,959,288	\$ 19,834,223	\$ 23,439,191	\$ -	\$ 2,233,379
	Allocated Costs	\$ 1,192,785	\$ 502,208,157	\$ 2,332,848	\$ 7,420,303	\$ 5,417,140	\$ -	\$ 623,444
	TOTAL COSTS	\$ 4,764,097	\$ 1,763,428,049	\$ 8,292,136	\$ 27,254,526	\$ 28,856,331	\$ -	\$ 2,856,822
TOTAL K-12	Direct Costs	\$ 4,758,258	\$ 2,655,025,273	\$ 14,666,902	\$ 27,593,295	\$ 32,667,326	\$ -	\$ 2,860,282
	Allocated Costs	\$ 4,951,109	\$ 891,173,450	\$ 4,139,583	\$ 9,842,509	\$ 7,936,732	\$ -	\$ 747,798
	TOTAL COSTS	\$ 9,709,366	\$ 3,546,198,723	\$ 18,806,485	\$ 37,435,804	\$ 40,604,058	\$ -	\$ 3,608,080

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

(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								
\$ 14,343	\$ -	\$ 13,046,498	\$ 693,609	\$ -	\$ 693,609	\$ 6,115,180	\$ -	\$ 19,855,287
-	-	3,149,892	911,746	-	911,746	1,290,093	-	5,351,731
14,343	-	16,196,391	1,605,356	-	1,605,356	7,405,272	-	25,207,018
106,846	-	3,096,438	-	-	-	849,570	130,700	4,076,708
128,015	-	1,603,425	-	-	-	272,234	-	1,875,658
234,860	-	4,699,862	-	-	-	1,121,804	130,700	5,952,366
1,410,975	-	67,964,383	628,477	-	628,477	30,465,297	-	99,058,157
464,778	-	21,748,003	152,157	-	152,157	4,177,286	-	26,077,446
1,875,753	-	89,712,386	780,633	-	780,633	34,642,583	-	125,135,603
185,751	7,277	19,681,291	-	-	-	6,876,460	458,191	27,015,941
-	-	8,162,623	-	-	-	1,758,103	-	9,920,726
185,751	7,277	27,843,913	-	-	-	8,634,563	458,191	36,936,667
104,477	-	14,797,340	19,342	-	19,342	5,429,982	164,199	20,410,862
-	-	2,579,764	-	-	-	224,701	114,232	2,918,696
104,477	-	17,377,104	19,342	-	19,342	5,654,682	278,430	23,329,559
2,009,825	-	102,662,212	-	175,780	175,780	49,425,871	140,941	152,404,804
337,825	-	48,077,283	-	-	-	11,138,456	489,306	59,705,046
2,347,650	-	150,739,495	-	175,780	175,780	60,564,327	630,247	212,109,850
1,739,499	44,374	185,748,961	1,821,639	-	1,821,639	87,354,540	6,525,344	281,450,485
101,844	10,184	76,033,926	-	-	-	17,061,026	531,968	93,626,920
1,841,343	54,559	261,782,887	1,821,639	-	1,821,639	104,415,566	7,057,312	375,077,405
32,019	-	25,770,391	737,751	-	737,751	11,507,969	944,150	38,960,261
-	-	11,884,622	96,597	-	96,597	2,421,255	457,023	14,859,497
32,019	-	37,655,012	834,349	-	834,349	13,929,224	1,401,173	53,819,758
21,837,359	19,935	626,993,914	39,065,397	-	39,065,397	332,518,770	1,029,292	999,607,374
7,975,969	-	269,371,610	14,791,846	-	14,791,846	82,772,042	62,131	366,997,629
29,813,328	19,935	896,365,524	53,857,243	-	53,857,243	415,290,812	1,091,424	1,366,605,003
3,172,912	8,744	133,738,016	1,915,881	-	1,915,881	54,071,474	-	189,725,371
636,253	-	32,861,498	-	-	-	6,564,958	-	39,426,456
3,809,165	8,744	166,599,514	1,915,881	-	1,915,881	60,636,432	-	229,151,827
794,158	457	21,258,609	3,691,084	174,940	3,866,025	7,460,138	44,288	32,629,060
140,548	-	8,806,334	927,403	9,166	936,569	1,442,731	73,403	11,259,036
934,706	457	30,064,944	4,618,487	184,107	4,802,594	8,902,869	117,690	43,888,096
2,324,825	6,193	133,158,201	1,485,730	-	1,485,730	55,722,972	-	190,366,904
905,914	-	44,895,079	150,519	-	150,519	10,046,836	-	55,092,433
3,230,739	6,193	178,053,280	1,636,249	-	1,636,249	65,769,808	-	245,459,337
-	-	2,160,997	-	-	-	417,091	224,829	2,802,917
-	-	721,948	-	-	-	54,022	-	775,970
-	-	2,882,946	-	-	-	471,113	224,829	3,578,887
\$ 33,732,988	\$ 86,979	\$ 1,350,077,252	\$ 50,058,912	\$ 350,720	\$ 50,409,632	\$ 648,215,315	\$ 9,661,934	\$ 2,058,364,132
\$ 10,691,147	\$ 10,184	\$ 529,896,007	\$ 17,030,268	\$ 9,166	\$ 17,039,434	\$ 139,223,741	\$ 1,728,062	\$ 687,887,245
\$ 44,424,134	\$ 97,164	\$ 1,879,973,259	\$ 67,089,180	\$ 359,887	\$ 67,449,066	\$ 787,439,056	\$ 11,389,996	\$ 2,746,251,377
\$ 51,683,463	\$ 661,656	\$ 2,789,918,363	\$ 72,542,585	\$ 753,814	\$ 73,296,399	\$ 1,165,092,204	\$ 19,092,429	\$ 4,047,399,396
\$ 12,101,989	\$ 10,184	\$ 930,903,355	\$ 25,656,204	\$ 9,166	\$ 25,665,371	\$ 220,742,017	\$ 4,984,356	\$ 1,182,295,098
\$ 63,785,452	\$ 671,841	\$ 3,720,821,718	\$ 98,198,789	\$ 762,981	\$ 98,961,769	\$ 1,385,834,221	\$ 24,076,785	\$ 5,229,694,493

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

		(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	\$ 53,686	\$ -	\$ -	\$ -	\$ 53,686	\$ 19,908,973
	Allocated Costs	-	-	-	-	-	5,351,731
	TOTAL COSTS	53,686	-	-	-	53,686	25,260,704
Borrego Springs Unified	Direct Costs	207,338	773	-	-	208,111	4,284,819
	Allocated Costs	-	-	-	-	-	1,875,658
	TOTAL COSTS	207,338	773	-	-	208,111	6,160,477
Carlsbad Unified	Direct Costs	-	-	90,382	-	90,382	99,148,540
	Allocated Costs	-	-	-	-	-	26,077,446
	TOTAL COSTS	-	-	90,382	-	90,382	125,225,985
Coronado Unified	Direct Costs	-	332,004	3,374	-	335,378	27,351,319
	Allocated Costs	-	-	-	-	-	9,920,726
	TOTAL COSTS	-	332,004	3,374	-	335,378	37,272,045
Mountain Empire Unified	Direct Costs	-	-	-	-	-	20,410,862
	Allocated Costs	-	-	-	-	-	2,918,696
	TOTAL COSTS	-	-	-	-	-	23,329,559
Oceanside Unified	Direct Costs	3,809,556	480,282	-	-	4,289,837	156,694,642
	Allocated Costs	8,043	-	-	731,275	739,318	60,444,364
	TOTAL COSTS	3,817,599	480,282	-	731,275	5,029,155	217,139,005
Poway Unified	Direct Costs	2,746,327	66,029	-	-	2,812,356	284,262,841
	Allocated Costs	-	-	-	-	-	93,626,920
	TOTAL COSTS	2,746,327	66,029	-	-	2,812,356	377,889,760
Ramona Unified	Direct Costs	342,397	601	284,004	-	627,002	39,587,263
	Allocated Costs	-	-	-	-	-	14,859,497
	TOTAL COSTS	342,397	601	284,004	-	627,002	54,446,760
San Diego Unified	Direct Costs	18,068,699	168,287	-	-	18,236,986	1,017,844,360
	Allocated Costs	-	-	-	6,998,878	6,998,878	373,996,507
	TOTAL COSTS	18,068,699	168,287	-	6,998,878	25,235,864	1,391,840,867
San Marcos Unified	Direct Costs	1,300,007	294,063	118,827	-	1,712,898	191,438,269
	Allocated Costs	1,055,975	33,387	233,557	520,562	1,843,482	41,269,938
	TOTAL COSTS	2,355,982	327,451	352,384	520,562	3,556,379	232,708,207
Valley Center-Pauma Unified	Direct Costs	155,715	80,414	-	-	236,130	32,865,189
	Allocated Costs	55,585	-	-	174,034	229,619	11,488,655
	TOTAL COSTS	211,300	80,414	-	174,034	465,749	44,353,845
Vista Unified	Direct Costs	3,692,969	-	(465)	-	3,692,505	194,059,408
	Allocated Costs	27,389	-	-	967,315	994,705	56,087,138
	TOTAL COSTS	3,720,359	-	(465)	967,315	4,687,209	250,146,546
Warner Unified	Direct Costs	-	-	-	-	-	2,802,917
	Allocated Costs	-	-	-	-	-	775,970
	TOTAL COSTS	-	-	-	-	-	3,578,887
TOTAL UNIFIED	Direct Costs	\$ 30,376,694	\$ 1,422,454	\$ 496,122	\$ -	\$ 32,295,270	\$ 2,090,659,402
	Allocated Costs	\$ 1,146,993	\$ 33,387	\$ 233,557	\$ 9,392,064	\$ 10,806,001	\$ 698,693,246
	TOTAL COSTS	\$ 31,523,686	\$ 1,455,841	\$ 729,679	\$ 9,392,064	\$ 43,101,271	\$ 2,789,352,648
TOTAL K-12	Direct Costs	\$ 50,623,397	\$ 3,205,283	\$ 1,612,703	\$ -	\$ 55,441,383	\$ 4,102,840,779
	Allocated Costs	\$ 1,374,855	\$ 2,520,846	\$ 264,576	\$ 16,854,657	\$ 21,014,934	\$ 1,203,310,032
	TOTAL COSTS	\$ 51,998,252	\$ 5,726,129	\$ 1,877,279	\$ 16,854,657	\$ 76,456,317	\$ 5,306,150,811

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2020-2021

(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 2020-2021
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
UNIFIED SCHOOL DISTRICTS							
1,728,215	157,717	30,418	4,325	954,331	1,146,791	28,135,710	5.35%
576,024	10,415	-	820	435,004	446,239	7,182,740	5.94%
7,869,016	767,798	-	-	907,964	1,675,763	134,770,764	6.22%
2,415,949	4,380	9,788	42,448	1,163,024	1,219,640	40,907,634	5.39%
1,453,156	11,890	-	-	641,223	653,113	25,435,828	4.83%
13,668,202	111,491	-	75,852	1,260,543	1,447,885	232,255,093	5.73%
29,360,849	-	-	1,136,322	8,779,165	9,915,487	417,166,096	4.80%
5,508,041	32,711	-	644,823	3,243,726	3,921,261	63,876,062	6.79%
71,222,770	3,818,507	131,616	6,195,177	26,752,702	36,898,002	1,499,961,639	3.38%
11,775,768	736,163	667,376	-	2,172,160	3,575,699	248,059,674	3.93%
3,103,297	24,656	-	491,939	860,917	1,377,512	48,834,654	6.60%
11,618,056	73,985	-	1,518,437	4,925,659	6,518,081	268,282,682	6.05%
704,131	-	55	-	61,471	61,527	4,344,545	8.97%
\$ 161,003,474	\$ 5,749,714	\$ 839,254	\$ 10,110,143	\$ 52,157,889	\$ 68,856,999	\$ 3,019,213,121	
\$ 365,327,787	\$ 8,767,150	\$ 1,119,919	\$ 23,926,614	\$ 126,299,945	\$ 160,113,628	\$ 5,828,442,333	

Source 2020-2021 Unaudited Actuals Financial Reports, SACS Report (Form PCR)

TABLE X TEACHER SALARY EXPENSE SUMMARY 2020-2021

	(1)	(2)	(3)	(4)
DISTRICTS	Current Expense of Education	Minimum Compensation for Classroom Teachers ¹	Current Compensation for Classroom Teachers	Current Compensation for Classroom Teachers as a Percentage of Current Expense of Education
ELEMENTARY SCHOOL DISTRICTS				
Alpine Union	\$ 15,526,696	\$ 9,316,017	\$ 9,418,135	60.66%
Cajon Valley Union	206,900,847	124,140,508	124,740,121	60.29%
Dehesa	2,894,574	1,736,744	790,902	27.32%
Jamul-Dulzura Union	4,649,365	2,789,619	2,829,131	60.85%
Chula Vista Elementary	289,272,656	173,563,594	175,468,269	60.66%
La Mesa-Spring Valley	135,250,530	81,150,318	82,542,715	61.03%
Lakeside Union	55,306,629	33,183,977	35,948,761	65.00%
Del Mar Union	66,136,486	39,681,891	44,492,694	67.27%
Lemon Grove	43,232,819	25,939,692	26,238,483	60.69%
Encinitas Union	66,855,456	40,113,273	43,585,406	65.19%
Santee	71,262,196	42,757,318	46,799,489	65.67%
Cardiff	9,975,375	5,985,225	6,439,025	64.55%
Escondido Union	205,319,043	123,191,426	126,169,232	61.45%
Fallbrook Union Elementary	70,814,831	42,488,898	42,820,444	60.47%
Julian Union	3,053,189	1,831,913	1,851,012	60.63%
National	63,123,540	37,874,124	38,999,184	61.78%
Rancho Santa Fe	11,895,316	7,137,190	7,498,760	63.04%
San Pasqual Union	5,358,072	3,214,843	3,505,720	65.43%
San Ysidro	54,198,631	32,519,179	33,988,670	62.71%
Solana Beach	52,604,944	31,562,967	32,099,076	61.02%
South Bay Union	67,465,274	40,479,164	40,862,635	60.57%
Spencer Valley*	2,896,329	1,737,797	448,418	15.48%
Vallecitos	3,165,236	1,899,142	1,550,216	48.98%
TOTAL ELEMENTARY	\$ 1,507,158,034	\$ 904,294,820	\$ 929,086,500	58.29%
HIGH SCHOOL DISTRICTS				
Escondido Union High	\$ 100,535,643	\$ 60,321,386	\$ 50,283,052	50.02%
Fallbrook Union High	29,243,886	14,621,943	15,684,824	53.63%
Grossmont Union High	230,249,155	115,124,578	128,237,647	55.70%
Julian Union High	3,086,069	1,543,034	1,130,082	36.62%
San Dieguito Union High	148,254,831	74,127,416	85,857,558	57.91%
Sweetwater Union High	431,031,886	215,515,943	242,228,050	56.20%
TOTAL HIGH SCHOOL	\$ 942,401,470	\$ 481,254,300	\$ 523,421,213	51.68%
UNIFIED SCHOOL DISTRICTS				
Bonsall Unified	\$ 24,449,436	\$ 13,447,190	\$ 15,011,409	61.40%
Borrego Springs Unified	4,816,287	2,648,958	2,928,627	60.81%
Carlsbad Unified	121,083,238	66,595,781	74,698,613	61.69%
Coronado Unified	36,982,337	20,340,286	21,910,006	59.24%
Mountain Empire Unified	22,550,674	12,402,871	12,725,686	56.43%
Oceanside Unified	211,645,474	116,405,011	126,245,002	59.65%
Poway Unified	382,698,934	210,484,413	247,196,291	64.59%
Ramona Unified	55,793,881	30,686,635	32,553,931	58.35%
San Diego Unified	1,391,076,729	765,092,201.0	853,369,209	61.35%
San Marcos Unified	226,716,565	124,694,111	150,030,928	66.18%
Valley Center-Pauma Unified	43,373,438	23,855,391	24,714,179	56.98%
Vista Unified	244,910,167	134,700,592	151,526,080	61.87%
Warner Unified*	3,934,048	2,163,726	2,219,965	56.43%
TOTAL UNIFIED	\$ 2,770,031,208	\$ 1,523,517,164	\$ 1,715,129,927	60.38%
TOTAL K-12	\$ 5,219,590,712	\$ 2,909,066,284	\$ 3,167,637,640	56.78%

Source: 2020-2021 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

2020-2021

	(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	\$ 11,407,294	\$ -	\$ 2,999,310	\$ 139,024	\$ 1,961,895
Cajon Valley Union Elementary	169,617,570	-	52,896,859	2,050,998	-
Cardiff Elementary	23,373,948	-	1,212,143	49,267	2,725,000
Chula Vista Elementary	230,634,472	-	41,796,507	1,727,830	152,162,643
Dehesa Elementary	4,505,016	-	90,244	54,108	-
Del Mar Union Elementary	53,990,330	-	11,281,703	352,445	-
Encinitas Union Elementary	91,263,317	-	9,848,835	451,277	-
Escondido Union Elementary	155,536,744	-	40,777,438	1,512,466	13,102,370
Fallbrook Union Elementary	23,288,612	-	15,019,598	107,716	-
Jamul-Dulzura Union Elementary	10,292,095	-	226,320	59,108	-
Julian Union Elementary	-	-	1,500,620	103,867	-
La Mesa-Spring Valley Elementary	28,925,522	-	48,204,625	1,338,507	10,017,723
Lakeside Union Elementary	64,106,973	-	16,747,122	453,831	-
Lemon Grove Elementary	40,984,799	-	2,441,437	216,930	-
National Elementary	28,215,000	-	15,472,446	1,027,921	-
Rancho Santa Fe Elementary	35,000,529	-	1,523,835	114,806	-
San Pasqual Union Elementary	424,788	-	-	31,649	-
San Ysidro Elementary	166,633,408	-	18,191,841	864,561	33,132,189
Santee Elementary	79,148,038	-	11,750,167	474,800	24,595,973
Solana Beach Elementary	96,387,152	-	9,313,097	322,891	-
South Bay Union Elementary	66,197,252	-	24,981,880	398,812	-
Spencer Valley Elementary	-	-	31,110	14,631	-
Vallecitos Elementary	-	-	-	-	-
TOTAL ELEMENTARY	\$ 1,379,932,859	\$ -	\$ 326,307,137	\$ 11,867,444	\$ 237,697,793
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ 149,292,260	\$ -	\$ 19,553,097	\$ 956,432	\$ 52,210,833
Fallbrook Union High	3,600,949	-	5,194,130	181,158	-
Grossmont Union High	764,316,193	-	58,619,539	3,055,982	-
Julian Union High	2,858,541	-	117,437	-	-
San Dieguito Union High	443,876,330	-	32,982,190	2,802,184	-
Sweetwater Union High	385,973,846	-	153,580,731	9,402,679	1,505,000
TOTAL HIGH SCHOOL	\$ 1,749,918,119	\$ -	\$ 270,047,124	\$ 16,398,435	\$ 53,715,833
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 17,293,267	\$ -	\$ 5,952,504	\$ 59,791	\$ 6,824,649
Borrego Springs Unified	9,190,909	-	996,953	13,671	-
Carlsbad Unified	447,772,213	-	36,901,551	558,643	39,945,809
Coronado Unified	6,290,000	-	6,714,510	296,058	6,560,000
Mountain Empire Unified	6,645,552	-	7,256,818	103,112	-
Oceanside Unified	319,056,518	-	19,026,641	1,406,650	-
Poway Unified	527,570,609	-	78,196,393	5,951,137	521,584,433
Ramona Unified	-	-	8,019,628	939,017	19,435,000
San Diego Unified	5,186,533,577	-	143,083,016	39,457,864	-
San Marcos Unified	350,065,760	-	104,141,030	1,477,575	-
Valley Center-Pauma Unified	-	-	8,439,337	174,409	-
Vista Unified	148,117,641	-	39,355,149	1,795,394	995,000
Warner Unified	-	-	278,010	10,998	-
TOTAL UNIFIED	\$ 7,018,536,046	\$ -	\$ 458,361,540	\$ 52,244,318	\$ 595,344,891
TOTAL K-12	\$ 10,148,387,025	\$ -	\$1,054,715,801	\$ 80,510,198	\$ 886,758,517

Source: 2020-2021 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

1 Present Value of net minimum lease payments as of June 30, 2021

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

TABLE XI (Continued)

GENERAL LONG-TERM DEBT

2020-2021

	(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	\$ 163,098	\$ -	\$ 15,474,300	\$ -	\$ 32,144,922
Cajon Valley Union Elementary	16,364,171	-	210,664,146	33,796,448	485,390,192
Cardiff Elementary	159,059	-	10,616,997	-	38,136,414
Chula Vista Elementary	271,324	-	365,208,216	-	791,800,992
Dehesa Elementary	-	-	2,750,456	462,388	7,862,212
Del Mar Union Elementary	462,958	42,405,275	67,289,199	13,729,849	189,511,758
Encinitas Union Elementary	-	-	-	-	101,563,429
Escondido Union Elementary	4,407,301	-	-	5,993,288	221,329,607
Fallbrook Union Elementary	-	-	73,592,477	-	112,008,403
Jamul-Dulzura Union Elementary	119,924	-	7,566,144	-	18,263,591
Julian Union Elementary	-	21,739	3,870,216	-	5,496,442
La Mesa-Spring Valley Elementary	592,593	-	149,863,416	-	238,942,386
Lakeside Union Elementary	-	-	56,474,772	-	137,782,698
Lemon Grove Elementary	-	-	40,503,739	-	84,146,905
National Elementary	936,475	-	66,472,260	1,787,975	113,912,077
Rancho Santa Fe Elementary	-	-	11,429,090	-	48,068,260
San Pasqual Union Elementary	-	-	6,465,345	-	6,921,782
San Ysidro Elementary	-	-	60,679,543	1,704,369	281,205,911
Santee Elementary	152,431	-	-	-	116,121,409
Solana Beach Elementary	-	35,797,838	57,310,283	-	199,131,261
South Bay Union Elementary	499,498	-	92,258,534	-	184,335,976
Spencer Valley Elementary	-	-	832,180	-	877,921
Vallecitos Elementary	-	-	2,954,829	-	2,954,829
TOTAL ELEMENTARY	\$ 24,128,832	\$ 78,224,852	\$ 1,302,276,142	\$ 57,474,317	\$ 3,417,909,377
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ -	\$ -	\$ 98,455,230	\$ 2,049,504	\$ 322,517,356
Fallbrook Union High	-	-	27,976,526	6,700,000	43,652,763
Grossmont Union High	1,338,818	32,420,000	247,221,265	-	1,106,971,797
Julian Union High	-	-	2,257,344	-	5,233,322
San Dieguito Union High	729,904	12,593,357	157,414,325	100,779,924	751,178,214
Sweetwater Union High	2,200,140	-	21,150,151	107,483,387	681,295,934
TOTAL HIGH SCHOOL	\$ 4,268,862	\$ 45,013,357	\$ 554,474,841	\$ 217,012,815	\$ 2,910,849,386
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ -	\$ -	\$ 26,093,250	\$ 1,841,519	\$ 58,064,980
Borrego Springs Unified	-	-	5,568,747	-	15,770,280
Carlsbad Unified	3,015,000	-	121,408,916	1,215,000	650,817,132
Coronado Unified	-	12,000,000	37,292,374	402,546	69,555,488
Mountain Empire Unified	1,853,264	-	23,263,459	910,622	40,032,827
Oceanside Unified	-	-	232,120,276	4,976,880	576,586,965
Poway Unified	2,864,705	55,100,000	397,892,170	3,091,062	1,592,250,509
Ramona Unified	11,461,734	-	57,968,355	630,024	98,453,758
San Diego Unified	-	-	1,546,135,000	30,947,230	6,946,156,687
San Marcos Unified	1,711,151	81,350,484	220,678,306	87,145,066	846,569,372
Valley Center-Pauma Unified	2,385,008	-	46,140,711	6,798,348	63,937,813
Vista Unified	356,634	-	279,916,757	6,983,011	477,519,586
Warner Unified	-	-	3,134,791	-	3,423,799
TOTAL UNIFIED	\$ 23,647,497	\$ 148,450,484	\$ 2,997,613,112	\$ 144,941,308	\$ 11,439,139,196
TOTAL K-12	\$ 52,045,192	\$ 271,688,693	\$ 4,854,364,095	\$ 419,428,439	\$ 17,767,897,959

TABLE XII
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2020-2021

(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	\$ 1,430	\$ -	\$ 342	\$ 1,088	0.04101	0.03889
	460352	2,607	-	261	2,346	0.02588	0.02766
	Totals	4,037	-	603	3,434		
Cajon Valley Union Elementary	461356	17,640	-	16,560	1,080	0.00852	0.00901
	461357	9,013	-	1,104	7,909	0.00759	0.00809
	461358	10,550	-	565	9,985	0.00442	0.00466
	461359	19,029	-	114	18,915	0.00433	0.00343
	461360	24,680	-	315	24,365	0.00787	0.00736
	461362	20,365	-	820	19,545	0.00858	0.00907
	461363	18,300	-	130	18,170	0.00441	0.00360
	461364	17,880	-	120	17,760	0.00451	0.00473
	461365	23,035	-	1,470	21,565	0.01224	0.01409
	461366	4,100	-	2,000	2,100	0.01164	0.01234
	461367	17,505	-	1,300	16,205	0.00471	0.00839
	461368	-	7,000	-	7,000	0.00000	0.00000
	461369	-	13,650	-	13,650	0.00000	0.00000
	Totals	182,097	20,650	24,498	178,249		
Cardiff Elementary	461550	2,505	-	376	2,129	0.03787	0.03737
	461552	13,920	-	150	13,770	0.01571	0.02163
	461553	8,000	-	-	8,000	0.00805	0.00000
	Totals	24,425	-	526	23,899		
Chula Vista Elementary	461769	8,165	-	940	7,225	0.00286	0.00292
	461770	12,520	-	1,090	11,430	0.00394	0.00418
	461771	24,050	-	430	23,620	0.00767	0.00774
	461772	19,380	-	2,575	16,805	0.00818	0.00864
	461773	11,225	-	205	11,020	0.00348	0.00333
	461774	45,000	-	60	44,940	0.01130	0.01236
	Totals	120,340	-	5,300	115,040		
Dehesa Elementary	462050	2,405	-	15	2,390	0.03184	0.03239
	462051	2,157	-	9	2,148	0.02712	0.02570
	Totals	4,562	-	24	4,538		
Encinitas Union Elementary	462652	3,351	-	1,152	2,199	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	47,547	-	1,152	46,395		
Escondido Union Elementary	462759	1,275	-	-	1,275	0.00001	0.00000
	462761	54,795	-	240	54,555	0.01174	0.01100
	462762	25,795	-	2,285	23,510	0.01490	0.01462
	462763	55,000	-	2,000	53,000	0.01213	0.01080
	462764	-	17,070	-	17,070	0.00000	0.00000
	Totals	136,865	17,070	4,525	149,410		
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	6,365	-	1,580	4,785	0.02540	0.02669
	463056	8,015	-	220	7,795	0.00655	0.00703
	Totals	18,474	-	1,800	16,674		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2020-2021

(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							
Jamul-Dulzura Union Elementary	464154	207	-	207	-	0.01510	0.03800
	464155	1,138	-	185	953	0.04142	0.02200
	464156	2,001	-	-	2,001	0.00000	0.00000
	464157	2,645	-	-	2,645	0.00666	0.00699
	Totals	5,991	-	392	5,599		
La Mesa-Spring Valley Elementary	464950	735	-	-	735	0.00019	0.00000
	464951	12,430	-	-	12,430	0.00000	0.00000
	464952	2,500	-	1,070	1,430	0.00646	0.00667
	464953	5,105	-	2,455	2,650	0.01490	0.01527
	Totals	20,770	-	3,525	17,245		
Lakeside Union Elementary	464850	2,408	-	625	1,783	0.00000	0.01479
	464851	10,690	-	-	10,690	0.00000	0.00000
	464853	5,910	-	60	5,850	0.00589	0.00613
	464854	17,455	-	-	17,455	0.02743	0.01563
	464855	15,000	-	990	14,010	0.01823	0.02638
	Totals	51,463	-	1,675	49,788		
Lemon Grove Elementary	465150	1,040	-	264	776	0.01809	0.02000
	465151	999	-	103	896	0.00958	0.00947
	465152	1,595	-	96	1,499	0.00708	0.00709
	465153	4,425	-	4,425	-	0.00000	0.00810
	465154	7,999	-	-	7,999	0.00004	0.00006
	465155	3,850	-	290	3,560	0.01409	0.01430
	465156	4,810	-	-	4,810	0.00556	0.00565
	465158	642	-	424	218	0.01333	0.01407
	465159	3,000	-	90	2,910	0.00526	0.00305
	465161	-	4,120	-	4,120	0.00936	0.00000
	Totals	28,360	4,120	5,692	26,788		
National	466050	17,310	-	-	17,310	0.01474	0.01449
	466051	8,100	-	80	8,020	0.00985	0.01022
	Totals	25,410	-	80	25,330		
Rancho Santa Fe Elementary	467653	101	-	-	101	0.00000	0.00000
	467655	1,003	-	6	997	0.00038	0.00030
	467657	32,295	-	1,255	31,040	0.03565	0.03801
	Totals	33,399	-	1,261	32,138		
San Pasqual Union Elementary	468552	198	-	43	155	0.01814	0.01893
	Totals	198	-	43	155		
San Ysidro Elementary	468854	14,437	-	1,011	13,426	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	17,700	-	2,050	15,650	0.03694	0.03857
	468859	44,298	-	1,210	43,088	0.02715	0.02718
	Totals	120,145	-	4,271	115,874		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2020-2021

(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							
Santee Elementary	468751	96	-	96	-	0.00000	0.00242
	468753	3,710	-	-	3,710	0.00002	0.00001
	468754	2,223	-	135	2,088	0.00297	0.00275
	468755	1,552	-	-	1,552	0.00001	0.00000
	468756	24,905	-	941	23,964	0.02039	0.02111
	468757	8,926	-	72	8,854	0.00139	0.00127
	468758	10,405	-	80	10,325	0.00933	0.00717
	468759	-	15,370	-	15,370	0.00000	0.00000
	Totals	51,817	15,370	1,324	65,863		
South Bay Union Elementary	469052	1,173	-	297	876	0.01625	0.01691
	469053	425	-	-	425	0.00000	0.00895
	469054	14,425	-	535	13,890	0.01982	0.02099
	469055	15,095	-	60	15,035	0.01987	0.01061
	469056	6,000	-	260	5,740	0.00604	0.00683
	469057	8,935	-	-	8,935	0.00390	0.00166
	Totals	46,053	-	1,152	44,901		
TOTAL ELEMENTARY		\$ 1,022,403	\$ 112,495	\$ 62,078	\$ 1,072,820		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2020-2021

(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	\$ 4,215	\$ -	\$ 2,537	\$ 1,678	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	85,428	-	2,537	82,891		
Fallbrook Union High	473054	1,071	-	1,071	-	0.00000	0.02750
	473055	9,000	-	-	9,000	0.02360	0.00000
	Totals	10,071	-	1,071	9,000		
Grossmont Union High	473150	14,521	-	-	14,521	0.00000	0.00000
	473151	41,454	-	-	41,454	0.00000	0.00000
	473152	29,705	-	2,500	27,205	0.00000	0.00477
	473153	650	-	650	-	0.00000	0.00137
	473156	24,990	-	-	24,990	0.00517	0.00416
	473157	7,185	-	3,410	3,775	0.00639	0.00636
	473159	42,160	-	6,765	35,395	0.01537	0.01530
	473160	38,205	-	38,205	-	0.00337	0.00356
	473161	67,601	-	328	67,273	0.00067	0.00081
	473162	49,420	-	100	49,320	0.00924	0.00379
	473163	50,120	-	5,350	44,770	0.00559	0.00392
	473164	89,305	-	-	89,305	0.00535	0.00580
	473165	15,760	-	500	15,260	0.00240	0.00233
	473166	38,230	-	880	37,350	0.00276	0.00456
	473168	9,715	-	70	9,645	0.00085	0.00093
	473169	15,310	-	30	15,280	0.00118	0.00102
	473170	43,000	-	4,510	38,490	0.00308	0.00614
	473171	-	42,000	-	42,000	0.00429	0.00000
	473172	-	15,000	-	15,000	0.00133	0.00000
	473173	-	45,450	-	45,450	0.00000	0.00000
	Totals	577,331	57,000	63,298	571,033		
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
	475561	-	-	-	-	0.00000	0.00000
	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		\$ 1,425,074	\$ 79,725	\$ 78,020	\$ 1,426,779		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2020-2021

(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	2,143	-	168	1,975	0.00716	0.00753
	480954	2,618	-	-	2,618	0.00000	0.00000
	480955	6,030	-	320	5,710	0.01417	0.01340
	480956	1,832	-	95	1,737	0.00353	0.00395
	Totals	13,123	-	583	12,540		
Borrego Springs Unified	481051	-	8,600	-	8,600	0.00000	0.00000
	Totals	-	8,600	-	8,600		
Carlsbad Unified	481252	3,668	-	964	2,704	0.01007	0.01044
	481254	-	-	-	-	0.00864	0.02714
	481255	36,243	-	545	35,698	0.00456	0.00205
	481256	25,000	-	-	25,000	0.00648	0.00410
	481257	14,620	-	1,390	13,230	0.00671	0.00698
	481258	38,005	-	-	38,005	0.01638	0.00658
	481259	49,990	-	-	49,990	0.00000	0.00000
	481260	9,870	-	-	9,870	0.00162	0.00202
	481261	84,995	-	-	84,995	0.03057	0.00000
	Totals	262,391	-	2,899	259,492		
Coronado Unified	481153	7,825	-	745	7,080	0.00924	0.00944
	Totals	7,825	-	745	7,080		
Mt. Empire Unified	481550	1,305	-	225	1,080	0.01517	0.01444
	481551	6,000	-	-	6,000	0.03994	0.00000
	Totals	7,305	-	225	7,080		
Oceanside Unified	481856	21,968	-	852	21,116	0.00346	0.02826
	481858	10,780	-	335	10,445	0.00864	0.00450
	481859	23,051	-	-	23,051	0.00001	0.00000
	481860	11,487	-	-	11,487	0.00000	0.00000
	481861	17,500	-	1,545	15,955	0.00626	0.01214
	481862	31,475	-	1,495	29,980	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	-	1,055	4,550	0.00712	0.00000
	481868	24,765	-	440	24,325	0.00765	0.00000
	481869	-	25,000	1,450	23,550	0.02450	0.00000
	Totals	219,221	25,000	7,172	237,049		
Poway Unified	482056	3,081	-	-	3,081	0.00000	0.00000
	482058	69,159	-	2,908	66,251	0.02328	0.02045
	482059	37,775	-	31,255	6,520	0.01493	0.01595
	482053	105,000	-	-	105,000	0.00000	0.00000
	482060	93,460	-	3,460	90,000	0.02591	0.02664
	482062	-	30,690	-	30,690	0.00000	0.00000
	Totals	308,475	30,690	37,623	301,542		
San Diego Unified	482851	28,633	-	4,850	23,783	0.00783	0.00663
	482853	123,995	-	9,100	114,895	0.00695	0.00694
	482854	109,440	-	10,140	99,300	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	50,463	-	19,473	30,990	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
2020-2021

(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							
	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	-	1,945	404,150	0.00691	0.00000
	482878	50,001	-	50,001	-	0.00000	0.00001
	482879	138,815	-	19,720	119,095	0.01679	0.01105
	482880	167,970	-	-	167,970	0.00337	0.00360
	482881	28,380	-	-	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	-	775	38,620	0.00166	0.00048
	482891	133,090	-	87,895	45,195	0.02035	0.05313
	482892	441,000	-	-	441,000	0.00179	0.00000
	482893	59,000	-	-	59,000	0.00000	0.00000
	482894	10,015	-	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
	482898	-	123,365	19,465	103,900	0.02102	0.00000
	482899	-	126,635	-	126,635	0.00000	0.00000
	482802	-	92,475	-	92,475	0.00000	0.00000
	Totals	3,626,410	342,475	233,379	3,735,506		
San Marcos Unified	482959	1,381	-	697	684	0.01182	0.01223
	482960	24,662	-	2,155	22,507	0.01827	0.00761
	482961	64,671	-	174	64,497	0.00227	0.00189
	482962	71,678	-	69,097	2,581	0.01295	0.01305
	482964	107,855	-	635	107,220	0.02350	0.01325
	482965	5,255	-	3,600	1,655	0.00301	0.01842
	482966	-	86,765	-	86,765	0.00000	0.00000
	Totals	275,502	86,765	76,358	285,909		
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	51,450	-	905	50,545	0.01550	0.01629
	483861	28,740	-	5,720	23,020	0.03519	0.03530
	483862	56,500	-	-	56,500	0.03430	0.00000
	Totals	141,250	-	6,625	134,625		
TOTAL UNIFIED		\$ 4,861,502	\$ 493,530	\$ 365,609	\$ 4,989,423		
TOTAL K-12		\$ 7,308,979	\$ 685,750	\$ 505,707	\$ 7,489,022		

Sources: 2020-2021 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, 2021

TABLE XIII ASSESSED VALUATION 2020-2021

(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	\$	25,869	\$	2,944,888	\$	-	\$	2,944,888	\$	-	\$	34,349	\$	2,979,237
Cajon Valley Union Elementary		149,174		18,416,012		9		18,416,021		-		505,408		18,921,429
Cardiff Elementary		16,813		3,471,767		-		3,471,767		-		20,756		3,492,522
Chula Vista Elementary		279,509		36,157,302		85		36,157,388		368		601,486		36,758,873
Dehesa Elementary		3,451		387,922		-		387,922		-		462		388,383
Del Mar Union Elementary		67,740		20,446,112		-		20,446,112		-		204,930		20,651,042
Encinitas Union Elementary		112,434		21,114,918		-		21,114,918		-		207,366		21,322,284
Escondido Union Elementary		168,203		21,393,017		307,810		21,700,827		-		538,869		22,239,696
Fallbrook Union Elementary		54,099		6,685,032		-		6,685,032		-		64,554		6,749,586
Jamul-Dulzura Union Elementary		12,732		1,451,947		27		1,451,974		-		12,094		1,464,067
Julian Union Elementary		5,789		924,707		-		924,707		-		4,423		929,130
La Mesa-Spring Valley Elementary		150,098		15,687,029		1		15,687,030		-		214,117		15,901,146
Lakeside Union Elementary		49,829		4,222,300		-		4,222,300		-		136,815		4,359,115
Lemon Grove Elementary		34,339		3,253,333		311		3,253,644		-		83,229		3,336,873
National Elementary		27,820		4,143,873		4,429		4,148,303		182		239,806		4,388,108
Rancho Santa Fe Elementary		8,721		7,083,231		-		7,083,231		-		25,479		7,108,710
San Pasqual Union Elementary		4,879		711,319		92		711,410		-		10,026		721,436
San Ysidro Elementary		20,783		5,674,364		593,201		6,267,565		-		408,227		6,675,791
Santee Elementary		77,918		7,605,039		-		7,605,039		-		293,292		7,898,331
Solana Beach Elementary		63,556		19,940,523		-		19,940,523		-		173,396		20,113,920
South Bay Union Elementary		51,647		5,389,575		138		5,389,713		-		85,936		5,475,649
Spencer Valley Elementary		721		97,342		-		97,342		-		434		97,776
Vallecitos Elementary		2,863		370,200		-		370,200		-		9,703		379,903
TOTAL ELEMENTARY	\$	1,388,986	\$	207,571,751	\$	906,102	\$	208,477,854	\$	550	\$	3,875,155	\$	212,353,009
HIGH SCHOOL DISTRICTS														
Escondido Union High	\$	168,203	\$	21,393,017	\$	307,901	\$	21,700,918	\$	-	\$	538,869	\$	22,239,787
Fallbrook Union High		54,099		\$6,685,032		\$0		6,685,032		-		64,554		6,749,586
Grossmont Union High		503,410		\$53,968,470		\$347		53,968,817		-		1,276,755		55,245,572
Julian Union High		5,789		924,707		-		924,707		-		4,423		929,130
San Dieguito Union High		269,264		72,056,551		-		72,056,551		-		631,926		72,688,477
Sweetwater Union High		379,759		51,365,114		587,854		51,952,968		550		1,335,454		53,288,422
TOTAL HIGH SCHOOL	\$	1,380,523	\$	206,392,891	\$	896,102	\$	207,288,993	\$	550	\$	3,851,982	\$	211,140,975
UNIFIED SCHOOL DISTRICTS														
Bonsall Unified	\$	25,360	\$	4,002,706	\$	48,000	\$	4,050,706	\$	-	\$	27,071	\$	4,077,777
Borrego Springs Unified		\$4,067		\$613,709		\$0		\$613,709		\$0		\$90,726		\$704,435
Carlsbad Unified		105,545		24,988,726		601,747		25,590,472		-		1,595,846		27,186,319
Coronado Unified		19,642		9,887,964		-		9,887,964		228		153,545		10,041,509
Mountain Empire Unified		13,032		1,289,488		1,333		1,290,821		-		311,673		1,602,495
Oceanside Unified		119,188		18,104,735		-		18,104,735		98		493,030		18,597,765
Poway Unified		301,807		47,171,254		802		47,172,056		-		1,613,372		48,785,428
Ramona Unified		47,650		5,073,249		-		5,073,249		-		99,962		5,173,212
San Diego Unified		1,009,117		202,759,296		7,488		202,766,784		1,271		7,026,884		209,793,668
San Marcos Unified		143,287		22,044,950		-		22,044,950		-		656,810		22,701,761
Valley Center-Pauma Unified		32,153		4,409,542		295		4,409,837		-		50,564		4,460,401
Vista Unified		169,536		19,428,221		29		19,428,251		-		472,760		19,901,010
Warner Unified		3,108		282,741		-		282,741		-		7,947		290,688
TOTAL UNIFIED	\$	1,968,131	\$	356,053,876	\$	611,694	\$	356,665,570	\$	1,597	\$	12,573,120	\$	369,238,690
TOTAL K-12	\$	4,737,640	\$	770,018,519	\$	2,413,898	\$	772,432,417	\$	2,696	\$	20,300,258	\$	792,732,674

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2020-2021.

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

TABLE XIV
ASSESSED VALUATION ADJUSTMENT DUE TO
COMMUNITY REDEVELOPMENT AGENCIES
2020-2021

(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	2,080,271	239,935	2,320,206
Cardiff Elementary	-	-	-
Chula Vista Elementary	1,733,143	129,108	1,862,251
Dehesa Elementary	-	-	-
Del Mar Union Elementary	-	-	-
Encinitas Union Elementary	-	-	-
Escondido Union Elementary	3,431,207	241,194	3,672,401
Fallbrook Union Elementary	-	-	-
Jamul-Dulzura Union Elementary	-	-	-
Julian Union Elementary	-	-	-
La Mesa-Spring Valley Elementary	537,431	24,478	561,909
Lakeside Union Elementary	152,553	62,314	214,867
Lemon Grove Elementary	556,980	56,925	613,905
National Elementary	2,308,483	151,637	2,460,120
Rancho Santa Fe Elementary	-	-	-
San Pasqual Union Elementary	-	-	-
San Ysidro Elementary	655,673	35,347	691,020
Santee Elementary	1,623,747	126,559	1,750,306
Solana Beach Elementary	174,025	401,547	575,572
South Bay Union Elementary	1,783,944	37,341	1,821,285
Spencer Valley Elementary	-	-	-
Vallecitos Elementary	-	-	-
TOTAL ELEMENTARY	\$ 15,037,457	\$ 1,506,385	\$ 16,543,842
HIGH SCHOOL DISTRICTS			
Escondido Union High	\$ 3,431,207	\$ 241,194	\$ 3,672,401
Fallbrook Union High	-	-	-
Grossmont Union High	4,950,984	510,213	5,461,197
Julian Union High	-	-	-
San Dieguito Union High	156,015	(124,136)	31,879
Sweetwater Union High	6,481,244	353,435	6,834,679
TOTAL HIGH SCHOOL	\$ 15,019,450	\$ 980,706	\$ 16,000,156
UNIFIED SCHOOL DISTRICTS			
Bonsall Unified	\$ -	\$ -	\$ -
Borrego Springs Unified	-	-	-
Carlsbad Unified	1,499,475	23,173	1,522,648
Coronado Unified	2,897,364	36,646	2,934,010
Mountain Empire Unified	-	-	-
Oceanside Unified	1,716,230	11,809	1,728,039
Poway Unified	4,961,977	413,990	5,375,967
Ramona Unified	-	-	-
San Diego Unified	29,521,133	743,849	30,264,982
San Marcos Unified	10,387,485	502,871	10,890,356
Valley Center-Pauma Unified	-	-	-
Vista Unified	1,860,819	129,383	1,990,202
Warner Unified	-	-	-
TOTAL UNIFIED	52,844,483	1,861,721	54,706,204
TOTAL K-12	\$ 82,901,390	\$ 4,348,812	\$ 87,250,202

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2020-2021.

TABLE XV

ASSESSED VALUATION, PERCENTAGE CHANGE

2012-2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DISTRICTS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	AVG
ELEMENTARY SCHOOL DISTRICTS										
Alpine Union Elementary	(2.14)	1.58	5.25	3.80	4.03	4.19	5.13	4.59	4.76	3.46
Bonsall Union Elementary	(1.07)	2.13								0.53
Cajon Valley Union Elementary	0.88	2.63	4.23	5.14	4.97	6.16	5.39	4.85	4.94	4.35
Cardiff Elementary	5.26	3.80	5.02	7.67	6.40	6.73	6.04	5.44	5.48	5.76
Chula Vista Elementary	(0.70)	3.32	6.59	5.89	5.34	6.03	5.40	5.80	5.75	4.82
Dehesa Elementary	(2.01)	(1.95)	(14.68)	5.58	3.03	4.76	5.15	4.78	5.00	1.07
Del Mar Union Elementary	(1.40)	5.69	5.26	6.63	7.60	6.98	6.97	5.16	3.58	5.16
Encinitas Union Elementary	1.14	3.61	7.12	6.37	5.13	5.68	5.99	4.38	4.89	4.92
Escondido Union Elementary	0.26	2.41	5.31	4.84	5.64	7.09	6.00	5.54	5.87	4.77
Fallbrook Union Elementary	(10.46)	1.03	5.55	4.76	2.34	5.12	6.18	6.83	5.52	2.98
Jamul-Dulzura Union Elementary	(0.44)	1.63	2.26	5.76	3.08	4.12	4.89	5.22	4.18	3.41
Julian Union Elementary	(0.99)	1.92	2.49	2.91	3.00	3.43	4.65	5.58	2.65	2.85
La Mesa-Spring Valley Elementary	0.54	3.21	5.43	6.16	5.99	5.92	6.26	6.42	4.68	4.96
Lakeside Union Elementary	(0.64)	3.12	4.92	6.53	5.07	6.13	5.79	4.72	4.63	4.48
Lemon Grove Elementary	(1.61)	3.04	4.79	5.61	5.32	7.16	6.72	5.14	5.32	4.61
National Elementary	3.95	4.34	2.63	2.42	3.73	9.01	5.35	6.88	6.80	5.01
Rancho Santa Fe Elementary	(1.77)	1.35	3.66	4.03	3.05	3.39	4.10	3.96	3.75	2.84
San Pasqual Union Elementary	2.10	1.87	3.33	4.48	5.65	5.55	4.57	4.39	4.26	4.02
San Ysidro Elementary	(5.73)	(0.13)	3.48	2.91	8.77	8.96	3.89	7.33	6.92	4.05
Santee Elementary	0.24	2.80	5.63	4.56	4.30	7.97	6.62	7.61	7.03	5.19
Solana Beach Elementary	0.47	3.02	5.68	4.94	4.22	5.62	6.16	5.34	6.82	4.70
South Bay Union Elementary	2.56	2.80	3.96	7.70	8.70	5.34	10.14	6.96	5.15	5.92
Spencer Valley Elementary	0.28	0.83	(0.25)	5.48	3.65	3.56	4.72	5.33	4.00	3.07
Vallecitos Elementary	(0.22)	0.08	4.18	4.16	3.72	5.04	3.63	6.02	3.33	3.33
HIGH SCHOOL DISTRICTS										
Escondido Union High	0.32	2.39	5.24	4.82	5.64	7.03	5.95	5.50	5.81	4.75
Fallbrook Union High	(6.77)	1.41	(34.34)	4.39	2.42	5.11	6.03	6.78	5.40	(1.06)
Grossmont Union High	0.18	2.74	4.68	5.42	5.08	6.21	5.89	5.68	5.12	4.56
Julian Union High	(0.86)	1.81	2.20	3.17	3.06	3.44	4.65	5.55	2.79	2.87
San Dieguito Union High	0.10	3.76	5.73	5.85	5.40	5.84	6.12	4.87	(0.00)	4.19
Sweetwater Union High	(0.70)	2.92	5.61	5.41	5.95	6.56	5.67	6.19	5.92	4.84
UNIFIED SCHOOL DISTRICTS										
Bonsall Unified			6.53	5.93	4.81	4.69	4.66	3.46	4.66	4.96
Borrego Springs Unified	(9.48)	(0.60)	22.11	(18.35)	1.99	1.56	4.24	16.39	1.25	2.12
Carlsbad Unified	(0.37)	2.07	7.95	5.23	8.81	5.55	7.61	6.97	4.83	5.40
Coronado Unified	3.97	2.47	5.60	5.91	5.08	6.31	5.47	5.11	4.66	4.95
Mountain Empire Unified	(0.76)	0.42	2.78	2.54	2.73	4.30	27.12	4.67	3.47	5.25
Oceanside Unified	(0.51)	2.06	5.43	4.63	6.81	7.51	6.65	6.08	5.96	4.96
Poway Unified	(0.79)	5.08	7.60	5.69	4.41	5.09	5.15	4.27	4.38	4.54
Ramona Unified	(1.25)	1.69	5.82	4.27	4.74	5.67	5.27	4.21	4.86	3.92
San Diego Unified	(0.15)	3.97	6.21	6.06	5.76	6.40	6.14	6.22	5.65	5.14
San Marcos Unified	(0.35)	3.25	7.63	5.26	5.13	6.01	6.34	5.85	4.30	4.82
Valley Center-Pauma Unified ¹	(3.18)	(1.22)	2.97	4.51	4.23	4.34	5.33	4.89	4.66	2.95
Vista Unified	0.41	2.82	6.04	5.38	5.69	6.23	5.79	5.51	5.59	4.83
Warner Unified	(0.02)	(3.09)	0.01	2.10	2.78	3.76	6.26	2.18	3.99	2.00

Report PSVV-635A, Combined Valuations 2020-2021

Note: Effective July 2014-15 Bonsall Unified School District

**TABLE XVI
ASSESSED VALUATION PER UNIT ATTENDANCE
2015-2020**

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	1,464,678	1,486,385	1,586,551	1,753,885	1,821,694	1,908,410
Cajon Valley Union Elementary	950,382	980,589	1,027,146	1,080,902	1,151,702	1,208,579
Cardiff Elementary	3,779,459	4,135,173	4,433,886	4,719,046	5,377,119	5,671,981
Chula Vista Elementary	1,211,353	1,296,965	1,379,584	1,470,893	1,550,274	1,639,464
Dehesa Elementary	1,785,722	2,218,838	2,536,460	2,728,623	2,773,430	2,912,074
Del Mar Union Elementary	3,651,999	3,849,274	4,101,207	4,578,764	4,968,433	5,146,408
Encinitas Union Elementary	3,254,881	3,433,071	3,600,395	3,857,447	4,006,823	4,202,769
Escondido Union Elementary	998,955	1,093,368	1,208,859	1,318,727	1,427,790	1,562,250
Fallbrook Union Elementary	1,021,339	1,056,337	1,137,236	1,165,010	1,190,953	1,332,815
Jamul-Dulzura Union Elementary	2,117,651	2,126,965	2,260,948	2,422,625	2,575,023	2,682,621
Julian Union Elementary	2,315,639	2,392,295	2,549,033	2,867,912	3,139,675	3,601,978
La Mesa-Spring Valley Elementary	1,022,981	1,080,768	1,151,315	1,243,540	1,354,054	1,417,390
Lakeside Union Elementary	689,694	730,132	757,731	817,120	866,828	906,989
Lemon Grove Elementary	685,429	729,638	797,582	887,653	976,984	1,028,956
National Elementary	604,837	647,743	708,826	772,366	852,525	910,481
Rancho Santa Fe Elementary	9,218,856	10,112,695	10,296,153	11,628,582	12,700,176	13,176,967
San Pasqual Union Elementary	1,050,145	1,121,197	1,117,642	1,165,170	1,281,395	1,335,968
San Ysidro Elementary	977,207	1,116,549	1,237,087	1,331,602	1,479,618	1,588,302
Santee Elementary	873,587	900,776	969,967	1,027,216	1,109,796	1,202,950
Solana Beach Elementary	5,037,961	5,497,790	5,962,240	6,432,930	6,539,417	6,985,285
South Bay Union Elementary	716,540	797,479	856,223	978,960	1,117,086	1,174,644
Spencer Valley Elementary	1,951,029	2,679,989	2,364,346	2,301,075	2,160,282	2,246,702
Vallecitos Elementary	1,629,526	1,603,402	1,655,380	1,754,815	1,975,104	2,040,842
AVERAGE ELEMENTARY	\$ 2,043,907	\$ 2,221,192	\$ 2,334,600	\$ 2,534,994	\$ 2,712,878	\$ 2,864,558

TABLE XVI (Continued)
ASSESSED VALUATION PER UNIT ATTENDANCE
2015-2020

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 2,276,360	\$ 2,481,067	\$ 2,668,989	\$ 2,867,713	\$ 3,066,923	\$ 3,245,264
Fallbrook Union High	2,403,794	2,530,628	2,749,288	2,965,913	3,157,707	3,330,793
Grossmont Union High	2,623,951	2,786,349	3,003,402	3,189,871	3,360,156	3,538,455
Julian Union High	5,149,238	5,692,363	6,900,123	8,568,818	8,968,989	9,219,391
San Dieguito Union High	4,568,319	4,739,495	4,967,025	5,235,086	5,460,093	5,730,577
Sweetwater Union High	1,042,576	1,114,698	1,201,273	1,278,035	1,383,216	1,465,563
AVERAGE HIGH SCHOOL	\$ 3,010,706	\$ 3,224,100	\$ 3,581,683	\$ 4,017,573	\$ 4,232,847	\$ 4,421,674
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 1,505,470	\$ 1,526,407	\$ 1,603,395	\$ 1,615,090	\$ 1,706,287	\$ 1,785,734
Borrego Springs Unified	1,386,966	1,476,813	1,505,708	1,604,629	1,972,105	1,997,775
Carlsbad Unified	1,814,695	1,954,636	2,034,310	2,180,346	2,316,453	2,468,685
Coronado Unified	2,534,841	2,772,649	3,045,687	3,102,387	3,250,687	3,402,275
Mountain Empire Unified	740,467	756,577	749,456	910,623	960,776	994,116
Oceanside Unified	751,308	827,297	909,725	989,169	1,076,706	1,141,678
Poway Unified	1,123,241	1,165,174	1,208,295	1,271,757	1,321,820	1,379,727
Ramona Unified	762,167	804,650	857,906	913,834	959,636	1,008,019
San Diego Unified	1,545,843	1,653,338	1,785,171	1,922,159	2,054,580	2,152,277
San Marcos Unified	866,819	907,256	961,005	1,021,679	1,084,874	1,131,528
Valley Center-Pauma Unified	908,945	960,959	1,018,949	1,073,857	1,140,442	1,193,875
Vista Unified	718,043	757,855	830,119	903,737	969,686	1,023,880
Warner Unified	1,259,732	1,684,975	1,660,583	1,508,351	1,466,730	1,534,458
AVERAGE UNIFIED	\$ 1,224,503	\$ 1,326,814	\$ 1,397,716	\$ 1,462,894	\$ 1,560,060	\$ 1,631,848
AVERAGE K-12	\$ 1,938,711	\$ 2,101,322	\$ 2,237,873	\$ 2,434,459	\$ 2,594,336	\$ 2,705,450

Source: For Col (6): Annual Report of Financial Transactions 2020 Table XIII Assessed Valuation Total Secured & Unsecured Gross AV Col (7) divided by P-2 ADA

TABLE XVII CERTIFICATED SALARY PROFILES 2020-2021

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	Average Salary	Lowest Salary	Highest Entry Level Step	Maximum Salary	Salary at Step 10 Bachelor +60 Units	No. of Days Service Required
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	\$ 73,253	\$ 47,798	15	\$ 98,333	\$ 68,234	185
Cajon Valley Union Elementary	81,971	48,026	11	111,899	82,200	186
Cardiff Elementary	92,042	55,519	6	114,858	83,899	185
Chula Vista Elementary	85,506	52,430	6	105,363	79,101	185
Dehesa Elementary	61,925	43,356	10	94,889	69,416	185
Del Mar Union Elementary	96,056	58,356	40	114,019	91,198	185
Encinitas Union Elementary	86,031	49,527	7	121,065	81,627	185
Escondido Union Elementary	80,366	43,756	11	104,471	78,545	187
Fallbrook Union Elementary	81,012	52,631	10	109,662	82,265	183
Jamul-Dulzura Union Elementary	70,917	43,584	12	92,419	64,907	185
Julian Union Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Lakeside Union Elementary	77,299	49,706	11	110,824	73,960	184
La Mesa-Spring Valley Elementary	89,200	58,705	25	109,299	75,510	188
Lemon Grove Elementary	78,886	57,325	12	108,851	76,256	185
National Elementary	86,117	50,053	26	107,489	74,436	185
Rancho Santa Fe Elementary	88,400	55,066	5	112,932	83,066	184
San Pasqual Union Elementary	76,560	50,378	10	100,492	69,407	185
San Ysidro Elementary	89,209	51,894	25	102,632	77,689	186
Santee Elementary	80,618	43,819	11	106,919	76,902	185
Solana Beach Elementary	93,124	54,365	5	117,725	87,159	185
South Bay Union Elementary	92,641	46,929	6	108,280	80,474	185
Spencer Valley Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Vallecitos Elementary	74,302	42,645	16	91,456	62,909	184
AVERAGE ELEMENTARY	\$ 82,640	\$ 50,279	13	\$ 106,851	\$ 77,103	185
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 85,101	\$ 51,569	11	\$ 110,683	\$ 78,332	185
Fallbrook Union High	85,881	46,104	28	111,063	87,443	183
Grossmont Union High	89,115	51,402	25	107,581	80,779	185
Julian Union High	N/A	N/A	N/A	N/A	N/A	N/A
San Dieguito Union High	109,020	64,557	3	132,169	107,956	186
Sweetwater Union High	89,408	46,605	26	104,592	79,896	184
AVERAGE HIGH SCHOOL	\$ 91,705	\$ 52,047	19	\$ 113,218	\$ 86,881	185
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 76,093	\$ 51,016	30	\$ 100,110	\$ 72,298	183
Borrego Springs Unified	N/A	N/A	N/A	N/A	N/A	N/A
Carlsbad Unified	87,175	50,363	11	114,425	84,358	185
Coronado Unified	82,106	46,584	11	104,348	75,582	186
Mountain Empire Unified	61,021	45,555	20	89,579	58,168	183
Oceanside Unified	84,649	46,595	11	103,976	78,880	185
Poway Unified	85,042	49,682	10	107,628	72,742	186
Ramona Unified	76,739	45,094	30	101,963	77,310	185
San Diego Unified	87,535	48,792	17	103,272	74,140	184
San Marcos Unified	86,950	43,129	11	109,036	86,253	184
Valley Center-Pauma Unified	81,954	45,287	8	101,666	85,140	184
Vista Unified	84,177	50,314	11	105,457	79,971	186
Warner Unified	N/A	N/A	N/A	N/A	N/A	N/A
AVERAGE UNIFIED	\$ 81,222	\$ 47,492	15	\$ 103,769	\$ 76,804	185

Source: Report of 2020-2021 Teacher Salary And Benefit Data (Form J-90)

N/A: Not Reported - District did not submit current year J90

TABLE XVIII
ACTUAL REVENUES AND EXPENDITURES
COUNTY SCHOOL SERVICE FUND 2020-2021

REVENUES

(1)	LCFF SOURCES	\$129,666,819
(2)	FEDERAL REVENUE	\$30,130,996
(3)	OTHER STATE REVENUE	\$71,323,727
(4)	OTHER LOCAL REVENUE	\$53,494,982
(5)	TRANSFERS IN/SOURCES/CONTRIBUTIONS	267,763.36
(6)	TOTAL REVENUES	\$284,884,288

EXPENDITURES

(7)	CERTIFICATED SALARIES	\$50,933,296
(8)	CLASSIFIED SALARIES	\$52,356,332
(9)	EMPLOYEE BENEFITS	\$50,116,284
(10)	BOOKS & SUPPLIES	\$6,669,475
(11)	SERVICES AND OTHER OPERATING EXPENSES	\$78,137,351
(12)	CAPITAL OUTLAY	\$1,325,997
(13)	OTHER OUTGO	\$16,524,307
(14)	TRANSFERS OUT/USES	15,000,000.00
(15)	TOTAL EXPENDITURES	\$271,063,042

FUND BALANCE

(16)	BEGINNING BALANCE	\$161,327,634
(17)	NET CHANGE IN FUND BALANCE	\$13,821,246
(18)	FUND BALANCE	\$175,148,880

TOTAL COST BY PROGRAM

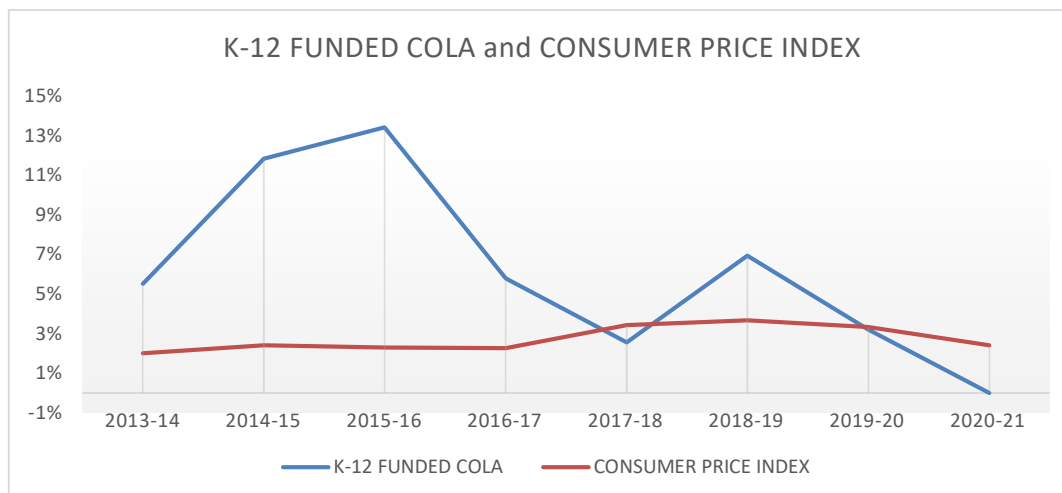
(19)	REGULAR EDUCATION K-12	\$0
(20)	COMMUNITY SCHOOLS	\$26,527,822
(21)	JUVENILE COURTS	\$14,716,498
(22)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	\$372,807
(23)	SPECIAL EDUCATION	\$46,397,392
(24)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	\$13,718,180
(25)	COUNTY SERVICES TO DISTRICTS	\$134,328,560
(26)	VOCATIONAL EDUCATION	\$1,543,760
(27)	AUXILIARY PROGRAMS	\$1,571,411
(28)	OTHER OUTGO	\$31,886,612
(29)	TOTAL EXPENDITURES AND OTHER USES	\$271,063,042

Source: 2020-2021 Unaudited Actuals Financial Reports, SACS Report (Form 01 and PCR)

TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2020-2021

YEAR	STATUTORY COLA	K-12 FUNDED COLA	K-12 DEFICIT	CONSUMER PRICE INDEX ¹
2000-01	3.17%	3.17%	0.000%	4.32%
2001-02	3.87%	3.87%	0.000%	2.91%
2002-03	2.00%	2.00%	0.000%	2.62%
2003-04	1.86%	-1.20%	3.002%	1.88%
2004-05	2.41%	2.41%	2.143%	3.30%
2005-06	4.23%	4.23%	0.892%	4.22%
2006-07	5.92%	5.92%	0.000%	3.38%
2007-08	4.53%	4.53%	0.000%	3.45%
2008-09	5.66%	-2.67%	7.844%	1.32%
2009-10	4.25%	-7.64%	18.355%	0.70%
2010-11	-0.39%	0.00%	17.963%	1.80%
2011-12	2.24%	0.00%	19.754%	2.42%
2012-13	3.24%	0.00%	22.272%	2.10%
Local Control Funding Formula				
2013-14	1.57%	5.49%	N/A	2.00%
2014-15	0.85%	11.81%	N/A	2.40%
2015-16	1.02%	13.37%	N/A	2.30%
2016-17	0.00%	5.77%	N/A	2.26%
2017-18	1.56%	2.54%	N/A	3.42%
2018-19	2.71%	6.91%	N/A	3.66%
2019-20	3.26%	3.19%	N/A	3.33%
2020-21	2.31%	0.00%	N/A	2.40%

COMPOUNDED INCREASES FROM 2000-01 TO 2020-21	83.56%	71.47%
---	--------	--------



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

School Services of CA Adopted Budget Dashboard

¹ For California.

LCFF Implementation 2013-14

TABLE XX FINANCIAL ELECTIONS HISTORY

San Diego County School Districts

DISTRICTS	Date	VOTE		Pass or Fail	Bond Issue	Other Purpose
		Yes	No			
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	
2020-21						
Cajon Valley Union	11/03/20	36,822	32,295	F ²	\$125,000,000	
Dehesa School District	11/03/20	492	814	F ²	\$3,100,000	
La Mesa Spring Valley	11/03/20	42,311	24,497	P ²	\$136,000,000	
Oceanside Unified	11/03/20	34,514	21,898	P ²	\$160,000,000	