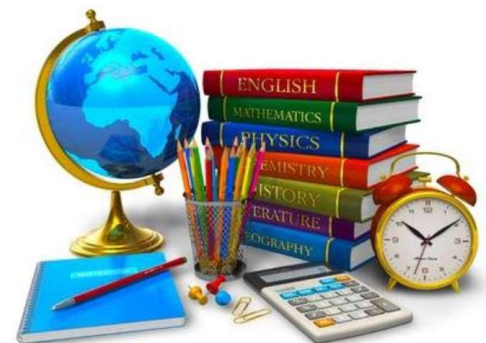


Annual Report of Financial Transactions 2021-22

SAN DIEGO COUNTY K-12 SCHOOL DISTRICTS



Business Services Division
District Financial Services

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San Diego County Office of Education

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District Financial Services



FOREWORD

This is the 61st 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 2021-2022 and budgetary data for fiscal year 2022-2023 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 2022 by the California Basic Educational Data System (CBEDS), there were 398,831 K-12 students enrolled in San Diego County School Districts. The total 2021-2022 P-2 ADA for the entire county was 362,245. 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 \$6.2 billion, an average of \$17,057 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

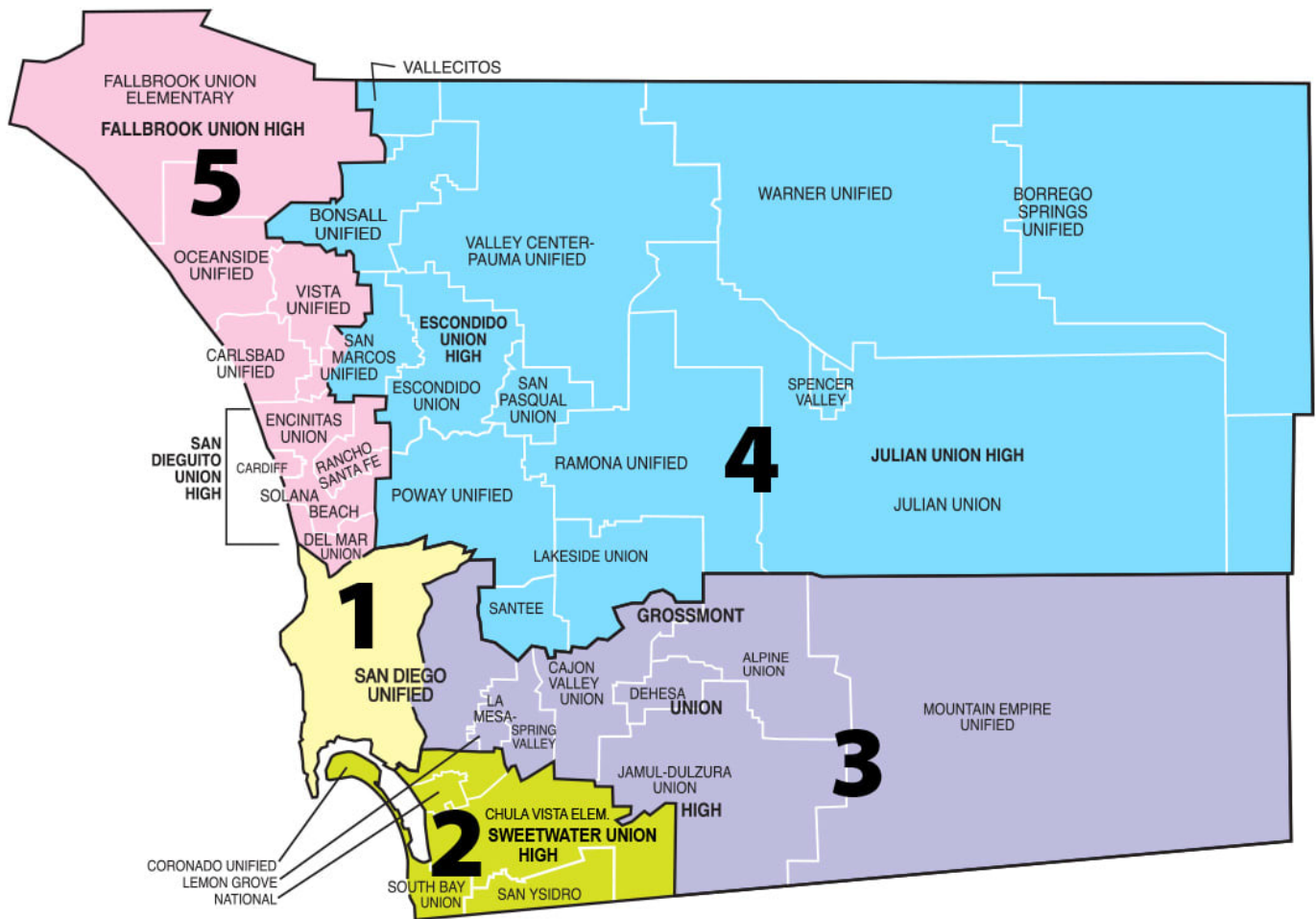


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TABLE I
P-2 AVERAGE DAILY ATTENDANCE
2021-2022

	(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	683.33	460.74	258.39	0.00	1,402.46
Cajon Valley Union Elementary	5,841.70	4,496.06	3,104.73	0.00	13,442.49
Cardiff Elementary	319.88	263.19	0.00	0.00	583.07
Chula Vista Elementary	11,258.98	9,043.91	0.00	0.00	20,302.89
Dehesa Elementary	46.77	32.69	15.81	0.00	95.27
Del Mar Union Elementary	1,939.90	1,708.97	0.00	0.00	3,648.87
Encinitas Union Elementary	2,458.22	2,051.97	0.00	0.00	4,510.19
Escondido Union Elementary	5,592.79	4,320.11	2,673.02	0.00	12,585.92
Fallbrook Union Elementary	2,126.40	1,462.04	827.26	0.00	4,415.70
Jamul-Dulzura Union Elementary	194.48	154.57	98.87	0.00	447.92
Julian Union Elementary	104.84	78.32	55.50	0.00	238.66
La Mesa-Spring Valley Elementary	4,381.53	3,283.01	2,122.64	0.00	9,787.18
Lakeside Union Elementary	1,999.97	1,379.92	908.50	0.00	4,288.39
Lemon Grove Elementary	1,258.29	993.35	585.09	0.00	2,836.73
National Elementary	2,084.73	1,794.19	0.00	0.00	3,878.92
Rancho Santa Fe Elementary	197.28	217.23	145.49	0.00	560.00
San Pasqual Union Elementary	221.32	153.78	91.97	0.00	467.07
San Ysidro Elementary	1,646.54	1,343.72	853.77	0.00	3,844.03
Santee Elementary	2,602.71	2,006.75	1,229.53	0.00	5,838.99
Solana Beach Elementary	1,403.16	1,302.21	0.00	0.00	2,705.37
South Bay Union Elementary	2,010.31	1,798.54	0.00	0.00	3,808.85
Spencer Valley Elementary	14.72	10.63	2.80	0.00	28.15
Vallecitos Elementary	74.70	45.96	36.01	0.00	156.67
TOTAL ELEMENTARY	48,462.55	38,401.86	13,009.38	0.00	99,873.79

TABLE I (Continued)
P-2 AVERAGE DAILY ATTENDANCE
2021-2022

	(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	6,348.83	6,348.83
Fallbrook Union High	0.00	0.00	0.00	1,889.06	1,889.06
Grossmont Union High	0.00	0.00	0.00	15,293.68	15,293.68
Julian Union High	0.00	0.00	0.00	87.11	87.11
San Dieguito Union High	0.00	0.00	3,616.90	8,404.96	12,021.86
Sweetwater Union High	0.00	0.00	8,589.86	24,179.06	32,768.92
TOTAL HIGH SCHOOL	0.00	0.00	12,206.76	56,202.70	68,409.46
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	751.13	575.72	318.77	321.82	1,967.44
Borrego Springs Unified	84.39	69.01	51.05	102.67	307.12
Carlsbad Unified	2,819.32	2,279.17	1,581.37	3,591.90	10,271.76
Coronado Unified	665.09	515.71	429.17	988.43	2,598.40
Mountain Empire Unified	498.92	414.39	215.09	391.06	1,519.46
Oceanside Unified	4,456.55	3,252.00	2,137.44	4,814.37	14,660.36
Poway Unified	9,864.71	7,374.17	5,039.83	10,978.71	33,257.42
Ramona Unified	1,324.30	1,012.25	722.19	1,570.02	4,628.76
San Diego Unified	28,603.62	19,183.69	11,721.76	26,277.57	85,786.64
San Marcos Unified	5,141.93	4,085.56	2,731.78	6,156.23	18,115.50
Valley Center-Pauma Unified	943.06	731.90	490.36	1,211.82	3,377.14
Vista Unified	5,271.59	3,858.34	2,442.67	5,725.05	17,297.65
Warner Unified	53.64	46.45	24.35	49.92	174.36
TOTAL UNIFIED	60,478.25	43,398.36	27,905.83	62,179.57	193,962.01
TOTAL K-12	108,940.80	81,800.22	53,121.97	118,382.27	362,245.26

Source: Principal Apportionment Data Collection (PADC) Software, as of March 15, 2023

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

TABLE II
ENROLLMENT BY GRADE TEN-YEAR HISTORY
2012-2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GRADE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	36,055	37,098	38,043	39,288	38,441	38,394	37,389	37,197	32,064	32,785
1st Grade	35,660	34,451	33,193	31,850	32,785	32,444	32,071	31,335	29,898	28,621
2nd Grade	34,849	35,130	34,183	32,868	31,638	32,464	32,096	31,758	29,882	29,616
3rd Grade	34,250	34,780	35,064	34,057	32,705	31,512	32,189	31,968	30,557	29,527
4th Grade	33,863	33,985	34,674	34,873	33,709	32,504	31,346	32,085	30,903	30,011
5th Grade	33,200	33,745	33,812	34,267	34,562	33,438	32,139	31,039	30,880	30,307
6th Grade	31,780	31,412	32,204	32,301	32,470	33,124	31,933	30,593	28,923	29,178
7th Grade	32,645	32,096	31,928	32,349	32,520	32,621	33,099	31,967	29,833	28,407
8th Grade	32,590	32,754	32,439	31,897	32,355	32,440	32,400	32,899	31,347	29,633
Ungraded	0	0	0	0	0	0	0	0	0	0
TOTAL K-8	304,892	305,451	305,540	303,750	301,185	298,941	294,662	290,841	274,287	268,085
9th Grade	34,275	33,732	33,651	33,095	32,672	32,946	32,826	32,909	32,905	31,798
10th Grade	33,231	32,783	32,934	33,352	33,149	32,357	32,874	32,671	32,383	32,991
11th Grade	32,562	31,624	32,202	32,187	32,435	32,524	31,547	32,062	31,592	32,049
12th Grade	34,152	34,268	34,298	33,778	33,605	33,855	34,481	33,783	33,802	33,908
Ungraded & Continuation	381	365	370	369	346	658	0	0	0	0
TOTAL 9-12	134,601	132,772	133,455	132,781	132,207	132,340	131,728	131,425	130,682	130,746
TOTAL K-12	439,493	438,223	438,995	436,531	433,392	431,281	426,390	422,266	404,969	398,831

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

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

**TABLE III
FIVE-YEAR ENROLLMENT COMPARISON
2017-2021**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICTS	2017-18	2018-19	% Change	2019-20	% Change	2020-21	% Change	2021-22	% Change
ELEMENTARY SCHOOL DISTRICTS									
Alpine Union Elementary	1,709	1,612	-5.68%	1,635	1.43%	1,532	-6.30%	1,539	0.46%
Cajon Valley Union Elementary	16,581	16,666	0.51%	16,419	-1.48%	15,776	-3.92%	14,799	-6.19%
Cardiff Elementary	703	695	-1.14%	655	-5.76%	632	-3.51%	631	-0.16%
Chula Vista Elementary	23,412	23,080	-1.42%	23,116	0.16%	22,452	-2.87%	22,188	-1.18%
Dehesa Elementary	145	138	-4.83%	155	12.32%	124	-20.00%	105	-15.32%
Del Mar Union Elementary	4,453	4,263	-4.27%	4,132	-3.07%	3,853	-6.75%	3,895	1.09%
Encinitas Union Elementary	5,350	5,280	-1.31%	5,342	1.17%	4,918	-7.94%	4,813	-2.14%
Escondido Union Elementary	15,767	15,377	-2.47%	14,996	-2.48%	14,197	-5.33%	14,360	1.15%
Fallbrook Union Elementary	4,864	5,043	3.68%	5,278	4.66%	4,756	-9.89%	4,921	3.47%
Jamul-Dulzura Union Elementary	594	580	-2.36%	576	-0.69%	526	-8.68%	537	2.09%
Julian Union Elementary	312	282	-9.62%	274	-2.84%	266	-2.92%	269	1.13%
La Mesa-Spring Valley Elementary	12,326	12,111	-1.74%	11,798	-2.58%	11,203	-5.04%	10,835	-3.28%
Lakeside Union Elementary	5,166	5,074	-1.78%	4,988	-1.69%	4,679	-6.19%	4,515	-3.51%
Lemon Grove Elementary	3,730	3,589	-3.78%	3,421	-4.68%	3,160	-7.63%	3,249	2.82%
National Elementary	5,372	5,191	-3.37%	5,046	-2.79%	4,768	-5.51%	4,436	-6.96%
Rancho Santa Fe Elementary	639	601	-5.95%	561	-6.66%	547	-2.50%	589	7.68%
San Pasqual Union Elementary	587	584	-0.51%	564	-3.42%	501	-11.17%	499	-0.40%
San Ysidro Elementary	4,733	4,578	-3.27%	4,475	-2.25%	4,419	-1.25%	4,264	-3.51%
Santee Elementary	6,788	6,826	0.56%	6,792	-0.50%	6,482	-4.56%	6,309	-2.67%
Solana Beach Elementary	2,916	2,891	-0.86%	2,966	2.59%	2,720	-8.29%	2,820	3.68%
South Bay Union Elementary	5,474	5,273	-3.67%	4,948	-6.16%	4,576	-7.52%	4,283	-6.40%
Spencer Valley Elementary	40	41	2.50%	45	9.76%	32	-28.89%	29	-9.38%
Vallecitos Elementary	216	202	-6.48%	195	-3.47%	187	-4.10%	178	-4.81%
TOTAL ELEMENTARY	121,877	119,977	-1.56%	118,377	-1.33%	112,306	-5.13%	110,063	-2.00%
HIGH SCHOOL DISTRICTS									
Escondido Union High	7,467	7,364	-1.38%	7,274	-1.22%	7,118	-2.14%	7,166	0.67%
Fallbrook Union High	2,165	2,154	-0.51%	2,154	0.00%	2,155	0.05%	2,128	-1.25%
Grossmont Union High	16,832	16,760	-0.43%	16,789	0.17%	16,996	1.23%	17,108	0.66%
Julian Union High	131	106	-19.08%	108	1.89%	106	-1.85%	96	-9.43%
San Diego Union High	13,063	13,128	0.50%	13,177	0.37%	13,001	-1.34%	12,704	-2.28%
Sweetwater Union High	39,579	39,165	-1.05%	38,553	-1.56%	37,060	-3.87%	36,557	-1.36%
TOTAL HIGH SCHOOL	79,237	78,677	-0.71%	78,055	-0.79%	76,436	-2.07%	75,759	-0.89%
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	2,448	2,416	-1.31%	2,373	-1.78%	2,073	-12.64%	2,117	2.12%
Borrego Springs Unified	395	386	-2.28%	373	-3.37%	373	0.00%	355	-4.83%
Carlsbad Unified	11,326	11,428	0.90%	11,481	0.46%	10,863	-5.38%	11,027	1.51%
Coronado Unified	2,946	3,057	3.77%	3,063	0.20%	2,608	-14.85%	2,747	5.33%
Mountain Empire Unified	1,668	1,699	1.86%	1,713	0.82%	1,674	-2.28%	1,746	4.30%
Oceanside Unified	18,055	17,648	-2.25%	17,223	-2.41%	16,373	-4.94%	16,261	-0.68%
Poway Unified	36,519	36,450	-0.19%	36,586	0.37%	35,663	-2.52%	35,192	-1.32%
Ramona Unified	5,529	5,472	-1.03%	5,381	-1.66%	5,070	-5.78%	5,128	1.14%
San Diego Unified	104,801	103,194	-1.53%	102,270	-0.90%	97,968	-4.21%	95,250	-2.77%
San Marcos Unified	20,912	21,007	0.45%	20,873	-0.64%	19,767	-5.30%	19,622	-0.73%
Valley Center-Pauma Unified	4,008	4,029	0.52%	3,956	-1.81%	3,865	-2.30%	3,826	-1.01%
Vista Unified	21,401	20,756	-3.01%	20,338	-2.01%	19,722	-3.03%	19,527	-0.99%
Warner Unified	159	194	22.01%	204	5.15%	208	1.96%	211	1.44%
TOTAL UNIFIED	230,167	227,736	-1.06%	225,834	-0.84%	216,227	-4.25%	213,009	-1.49%
TOTAL K-12	431,281	426,390	-1.13%	422,266	-0.97%	404,969	-4.10%	398,831	-1.52%
SDCOE	1,415	1,385	-2.12%	1,207	-12.85%	1,159	-3.98%	955	-17.60%
GRAND TOTAL	432,696	427,775	-1.14%	423,473	-1.01%	406,128	-4.10%	399,786	-1.56%

Source: DataQuest CBEDS Enrollment Reports. Excluding Charter Schools

**TABLE IV
ETHNICITY BY DISTRICT
EXCLUDING CHARTER SCHOOLS
2021-2022**

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	1.6%	4.2%	0.5%	0.3%	30.4%	0.1%	52.9%	10.2%	1,539
Cajon Valley Union Elementary	6.5%	0.3%	4.7%	0.3%	34.4%	0.9%	45.5%	7.6%	14,799
Cardiff Elementary	0.8%	0.0%	1.6%	0.5%	15.2%	0.0%	67.7%	14.3%	631
Chula Vista Elementary	4.1%	0.2%	2.8%	10.4%	67.6%	0.3%	9.1%	5.5%	22,188
Dehesa Elementary	3.8%	9.5%	0.0%	1.0%	36.2%	0.0%	28.6%	21.0%	105
Del Mar Union Elementary	1.0%	0.1%	35.3%	1.2%	11.3%	0.1%	44.5%	6.5%	3,895
Encinitas Union Elementary	0.5%	0.4%	3.6%	0.8%	21.8%	0.1%	65.2%	7.6%	4,813
Escondido Union Elementary	1.1%	0.1%	1.8%	1.7%	78.3%	0.1%	12.5%	4.5%	14,360
Fallbrook Union Elementary	2.5%	0.1%	0.9%	0.5%	64.0%	0.3%	26.9%	4.9%	4,921
Jamul-Dulzura Union Elementary	1.7%	0.0%	0.2%	0.2%	64.2%	0.2%	25.9%	7.7%	537
Julian Union Elementary	0.7%	3.7%	0.7%	0.0%	34.2%	0.0%	51.7%	8.9%	269
La Mesa-Spring Valley Elementary	8.0%	0.2%	2.2%	2.3%	52.1%	0.5%	26.1%	8.6%	10,835
Lakeside Union Elementary	2.9%	1.1%	1.4%	1.1%	35.7%	0.5%	52.2%	5.2%	4,515
Lemon Grove Elementary	14.8%	0.8%	4.9%	1.4%	63.1%	1.2%	8.5%	5.4%	3,249
National Elementary	1.1%	0.1%	1.7%	9.3%	82.9%	0.5%	2.0%	2.6%	4,436
Rancho Santa Fe Elementary	1.0%	0.0%	7.1%	0.2%	11.4%	0.0%	73.0%	7.3%	589
San Pasqual Union Elementary	0.6%	0.0%	1.2%	0.4%	32.1%	0.2%	55.5%	10.0%	499
San Ysidro Elementary	2.3%	0.0%	0.5%	3.7%	89.1%	0.0%	1.7%	2.6%	4,264
Santee Elementary	1.6%	0.3%	2.3%	1.9%	29.2%	0.1%	53.8%	10.8%	6,309
Solana Beach Elementary	0.5%	0.1%	27.3%	0.7%	13.2%	0.0%	46.1%	12.1%	2,820
South Bay Union Elementary	2.6%	0.1%	0.3%	3.7%	86.5%	0.1%	3.8%	2.8%	4,283
Spencer Valley Elementary	0.0%	3.4%	0.0%	0.0%	41.4%	0.0%	48.3%	6.9%	29
Vallecitos Elementary	0.6%	0.0%	0.6%	0.0%	88.2%	0.0%	10.1%	0.6%	178
TOTAL ELEMENTARY	2.6%	1.1%	4.4%	1.8%	47.1%	0.2%	35.3%	7.5%	110,063
HIGH SCHOOL DISTRICTS									
Escondido Union High	1.9%	0.3%	2.6%	1.7%	77.8%	0.1%	14.1%	1.5%	7,166
Fallbrook Union High	1.4%	0.3%	1.0%	0.5%	69.1%	0.2%	23.8%	3.7%	2,128
Grossmont Union High	5.4%	1.0%	2.5%	1.6%	39.6%	0.6%	44.1%	5.2%	17,108
Julian Union High	1.0%	5.2%	0.0%	0.0%	37.5%	0.0%	46.9%	9.4%	96
San Dieguito Union High	0.8%	0.2%	17.1%	0.8%	16.5%	0.1%	57.2%	7.4%	12,704
Sweetwater Union High	3.0%	0.5%	1.9%	8.9%	69.5%	0.4%	11.5%	4.3%	36,557
TOTAL HIGH SCHOOL	2.3%	1.3%	4.2%	2.3%	51.7%	0.2%	32.9%	5.3%	75,759
UNIFIED SCHOOL DISTRICTS									
Bonsall Unified	1.4%	3.5%	2.0%	1.6%	37.6%	0.7%	41.9%	11.2%	2,117
Borrego Springs Unified	0.3%	0.3%	0.3%	0.6%	85.1%	0.0%	12.1%	1.4%	355
Carlsbad Unified	1.1%	0.2%	5.6%	0.8%	27.4%	0.2%	55.4%	9.3%	11,027
Coronado Unified	1.1%	0.1%	1.3%	1.5%	25.4%	0.4%	57.1%	13.1%	2,747
Mountain Empire Unified	1.3%	4.2%	0.1%	0.3%	60.8%	0.1%	28.4%	4.8%	1,746
Oceanside Unified	4.0%	0.3%	1.9%	2.5%	59.9%	1.8%	22.0%	7.7%	16,261
Poway Unified	1.8%	0.1%	23.4%	5.7%	17.5%	0.2%	39.5%	11.8%	35,192
Ramona Unified	0.7%	0.4%	0.4%	0.4%	42.4%	0.2%	49.1%	6.4%	5,128
San Diego Unified	7.4%	0.2%	9.6%	4.8%	44.6%	0.4%	23.6%	9.5%	95,250
San Marcos Unified	1.1%	0.4%	5.6%	2.3%	45.5%	0.3%	39.2%	5.6%	19,622
Valley Center-Pauma Unified	0.5%	8.7%	1.1%	0.3%	60.3%	0.0%	22.5%	6.5%	3,826
Vista Unified	1.7%	0.3%	2.1%	1.3%	65.9%	0.7%	22.6%	5.4%	19,527
Warner Unified	0.0%	2.4%	0.0%	0.0%	17.5%	0.0%	0.5%	79.6%	211
TOTAL UNIFIED	1.7%	1.6%	4.1%	1.7%	45.4%	0.4%	31.8%	13.3%	213,009
TOTAL K-12	2.20%	1.32%	4.24%	1.92%	48.04%	0.28%	33.35%	8.68%	398,831
SDCOE	10.2%	0.8%	1.7%	0.3%	74.1%	0.1%	9.1%	3.7%	955
GRAND TOTAL	6.20%	1.06%	2.97%	1.11%	61.07%	0.19%	21.23%	6.19%	399,786

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

Table V
LOCAL CONTROL FUNDING FORMULA - LCFF
2021-2022

	(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	-	1,561	34.21%	\$ 13,477,880
Cajon Valley Union	6,980	4,967	3,735	-	15,681	71.06%	134,752,536
Cardiff Elementary	358	258	-	-	616	16.21%	5,316,247
Chula Vista Elementary	12,829	9,610	-	-	22,439	58.34%	193,577,359
Dehesa Elementary	63	44	27	-	133	47.11%	1,147,626
Del Mar Union Elementary	2,156	1,853	-	-	4,009	18.11%	34,486,932
Encinitas Union Elementary	2,865	2,210	-	-	5,075	18.39%	43,757,484
Escondido Union	6,378	4,676	3,189	-	14,243	78.77%	122,374,836
Fallbrook Union Elementary	2,527	1,537	996	-	5,061	72.51%	43,635,148
Jamul-Dulzura Union Elementary	242	164	140	-	546	57.65%	4,691,443
Julian Union Elementary	109	89	59	-	257	62.38%	2,202,789
La Mesa-Spring Valley	5,010	3,707	2,496	-	11,212	62.99%	96,322,392
Lakeside Union Elementary	2,249	1,534	1,020	-	4,803	45.57%	41,325,738
Lemon Grove	1,488	1,046	710	-	3,243	74.84%	27,885,210
National Elementary	2,737	2,086	-	-	4,822	87.05%	41,586,582
Rancho Santa Fe Elementary	200	220	147	-	566	8.19%	4,832,403
San Pasqual Union Elementary	242	184	115	-	540	27.25%	4,638,142
San Ysidro Elementary	1,803	1,422	985	-	4,211	84.46%	36,130,792
Santee	3,055	2,145	1,371	-	6,571	38.62%	56,512,977
Solana Beach Elementary	1,520	1,371	-	-	2,891	18.91%	24,843,444
South Bay Union	2,618	2,048	-	-	4,666	82.76%	40,215,827
Spencer Valley Elementary	27	16	1	-	44	46.23%	377,137
Vallecitos Elementary	82	62	42	-	186	95.18%	1,598,471
HIGH SCHOOL DISTRICTS							
Escondido Union High	-	-	0	6,852	6,852	76.61%	\$ 68,913,924
Fallbrook Union High	-	-	-	2,027	2,027	69.68%	20,386,947
Grossmont Union High	-	-	-	15,956	15,956	60.87%	160,466,073
Julian Union High	-	-	-	101	101	50.00%	1,483,680
San Dieguito Union High	-	-	4,138	8,602	12,740	15.84%	121,511,038
Sweetwater Union High	-	-	10,550	25,850	36,400	62.47%	349,204,733
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	904	650	426	312	2,291	36.03%	\$ 20,145,208
Borrego Springs Unified	104	81	52	115	352	90.74%	3,671,210
Carlsbad Unified	3,114	2,473	1,750	3,687	11,023	22.86%	100,015,509
Coronado Unified	739	626	490	1,091	2,946	13.00%	26,865,733
Mountain Empire Unified	539	448	233	424	1,643	67.78%	14,725,210
Oceanside Unified	5,135	3,798	2,454	4,909	16,296	66.60%	147,206,695
Poway Unified	10,705	7,831	5,602	11,213	35,352	20.90%	320,137,838
Ramona City Unified	1,470	1,151	827	1,685	5,134	42.74%	46,540,766
San Diego Unified	34,074	21,996	13,709	28,112	97,890	58.36%	883,814,619
San Marcos Unified	6,016	4,514	3,249	6,286	20,065	37.79%	181,538,477
Valley Center-Pauma Unified	1,094	806	630	1,207	3,737	58.82%	33,861,601
Vista Unified	6,228	4,257	2,819	6,140	19,445	66.43%	176,216,562
Warner Unified	63	43	30	58	194	79.84%	2,118,730

Source: Funding Exhibit, School District LCFF Calculation - Annual

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

Table V
LOCAL CONTROL FUNDING FORMULA - LCFF (continued)
2021-2022

(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						
\$ 922,156	\$ -	\$ 14,860,525	\$ 5,960,158	\$ 3,199,438	\$ 5,700,929	\$ -
19,151,031	14,066,818	170,181,798	36,330,330	55,916,505	77,934,963	-
172,352	-	5,589,390	9,746,083	123,150	-	386,643
22,586,607	4,202,564	222,939,259	93,654,325	38,264,236	91,020,698	-
108,130	-	1,324,838	32,566	602,163	690,109	-
1,249,117	-	35,797,705	54,611,317	801,810	-	1,170,350
1,609,400	-	45,936,737	54,837,372	1,025,244	-	1,840,774
19,278,931	18,907,524	161,952,587	51,480,970	31,981,987	78,489,630	-
6,327,969	4,966,334	56,068,920	19,810,191	9,837,795	26,420,934	-
540,923	80,810	5,612,852	2,864,887	388,623	2,359,342	-
274,820	105,668	2,697,175	339,187	1,141,295	1,216,693	-
12,134,695	5,002,503	115,356,857	37,837,313	27,804,083	49,715,461	-
3,766,428	-	45,935,787	11,475,342	16,719,533	17,740,912	-
4,173,858	3,596,077	36,136,227	8,189,075	10,883,438	17,063,714	-
7,240,224	8,663,524	57,696,028	11,273,229	17,269,759	29,153,040	-
79,155	-	4,947,077	10,413,663	113,280	-	157,463
252,779	-	4,930,756	1,781,173	1,470,497	1,679,086	-
6,103,214	6,918,685	49,259,115	25,490,093	842,192	22,926,830	-
4,365,063	-	61,812,692	20,640,356	17,847,683	23,324,653	-
939,579	-	26,553,729	45,850,501	578,188	-	1,663,990
6,656,523	7,256,544	54,851,670	13,607,500	13,886,647	27,357,523	-
34,871	-	412,008	2,986	248,377	160,645	1,184,538
304,285	417,472	2,325,743	990,878	97,027	1,237,838	-
HIGH SCHOOL DISTRICTS						
\$ 10,558,992	\$ 9,679,995	\$ 89,658,346	\$ 36,573,454	\$ 11,832,437	\$ 41,252,455	\$ -
2,841,125	1,945,322	25,631,252	11,803,413	2,480,890	11,346,949	-
19,535,140	6,122,583	189,056,144	103,500,736	9,268,923	76,286,485	-
101,354	-	1,701,517	1,959,265	20,156	-	347,758
3,849,470	-	127,460,779	126,369,514	2,548,042	-	353,318
43,629,639	16,955,636	413,445,018	106,903,865	149,841,574	156,699,579	-
UNIFIED SCHOOL DISTRICTS						
\$ 1,451,663	\$ -	\$ 21,933,939	\$ 12,270,197	\$ 1,671,960	\$ 7,991,782	\$ -
578,943	741,095	5,155,846	348,698	2,284,236	2,522,912	-
4,572,709	-	105,831,426	103,214,271	2,204,680	412,475	499,807
698,509	-	27,855,610	12,902,011	5,188,890	9,764,709	-
1,996,149	1,223,223	18,751,720	3,710,798	6,465,855	8,575,067	-
19,607,932	11,099,384	181,685,864	66,373,358	33,443,757	81,868,749	-
13,381,761	-	337,248,544	198,384,278	17,939,661	120,924,605	-
3,978,305	-	51,499,235	26,455,618	4,981,070	20,062,547	-
103,158,843	19,302,511	1,080,279,210	798,725,134	19,578,050	261,976,026	-
13,720,679	-	196,454,144	66,300,060	56,105,004	74,049,080	-
3,983,478	840,784	39,668,856	20,919,126	3,454,321	15,295,409	-
23,412,132	13,092,010	217,032,918	76,240,960	44,480,193	96,311,765	-
280,043	283,164	2,881,755	133,659	1,218,312	1,529,784	-

Source: Funding Exhibit, School District LCFF Calculation - Annual
Note: Sum may not equal total column due to rounding.

TABLE VI ACTUAL 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					
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	Certificated Salaries
ELEMENTARY SCHOOL DISTRICTS								
Alpine Union	1,402	\$ 3,688	\$ 14,888	\$ 1,442	\$ 2,329	\$ 1,744	\$ 20,402	\$ 7,397
Percent of total			72.97%	7.07%	11.41%	8.55%		37.91%
Per ADA			\$ 10,616	\$ 1,028	\$ 1,660	\$ 1,244	\$ 14,548	\$ 5,275
Cajon Valley Union	13,442	65,030	171,389	28,625	30,345	26,623	256,982	94,623
Percent of total			66.69%	11.14%	11.81%	10.36%		39.76%
Per ADA			12,750	2,129	2,257	1,981	19,117	7,039
Cardiff	583	1,665	10,280	598	1,377	675	12,930	5,087
Percent of total			79.50%	4.63%	10.65%	5.22%		41.40%
Per ADA			17,631	1,026	2,362	1,157	22,176	8,724
Chula Vista Elementary	20,303	55,873	223,979	36,233	49,777	36,827	346,815	146,370
Percent of total			64.58%	10.45%	14.35%	10.62%		44.86%
Per ADA			11,032	1,785	2,452	1,814	17,082	7,209
Dehesa	95	949	1,367	482	389	1,245	3,482	672
Percent of total			39.27%	13.83%	11.16%	35.74%		18.64%
Per ADA			14,354	5,054	4,079	13,063	36,551	7,050
Del Mar Union	3,649	17,794	56,602	2,524	7,983	3,790	70,900	32,621
Percent of total			79.83%	3.56%	11.26%	5.35%		47.08%
Per ADA			15,512	692	2,188	1,039	19,431	8,940
Encinitas Union	4,510	19,602	57,828	3,291	9,193	5,064	75,377	35,080
Percent of total			76.72%	4.37%	12.20%	6.72%		47.49%
Per ADA			12,822	730	2,038	1,123	16,713	7,778
Escondido Union	12,586	49,427	163,310	26,084	31,248	23,542	244,184	100,297
Percent of total			66.88%	10.68%	12.80%	9.64%		42.42%
Per ADA			12,976	2,072	2,483	1,870	19,401	7,969
Fallbrook Union Elementary	4,416	8,437	56,203	17,623	10,666	5,074	89,566	35,153
Percent of total			62.75%	19.68%	11.91%	5.66%		39.91%
Per ADA			12,728	3,991	2,415	1,149	20,283	7,961
Jamul-Dulzura Union	448	1,844	5,638	898	1,044	585	8,164	2,520
Percent of total			69.06%	11.00%	12.78%	7.16%		32.50%
Per ADA			12,588	2,005	2,330	1,305	18,227	5,626
Julian Union	239	1,021	2,715	799	719	892	5,125	1,553
Percent of total			52.98%	15.59%	14.02%	17.41%		30.82%
Per ADA			11,376	3,348	3,011	3,738	21,473	6,508
La Mesa-Spring Valley	9,787	24,401	116,292	32,624	23,968	11,039	183,923	67,506
Percent of total			63.23%	17.74%	13.03%	6.00%		41.80%
Per ADA			11,882.11	3,333.38	2,448.91	1,127.88	18,792.28	6,897.38
Lakeside Union	4,288	12,887	46,484	5,532	8,506	5,982	66,503	25,032
Percent of total			69.90%	8.32%	12.79%	9.00%		39.17%
Per ADA			10,839	1,290	1,983	1,395	15,508	5,837
Lemon Grove	2,837	11,229	35,977	6,601	7,208	3,357	53,143	22,745
Percent of total			67.70%	12.42%	13.56%	6.32%		42.38%
Per ADA			12,682.42	2,327.14	2,540.94	1,183.39	18,733.89	8,018.00
National	3,879	23,403	57,884	8,748	12,183	6,132	84,948	28,603
Percent of total			68.14%	10.30%	14.34%	7.22%		38.84%
Per ADA			14,923	2,255	3,141	1,581	21,900	7,374
Rancho Santa Fe	560	2,442	10,730	497	1,377	1,358	13,961	5,650
Percent of total			76.86%	3.56%	9.86%	9.72%		43.41%
Per ADA			19,161	887	2,459	2,424	24,931	10,089
San Pasqual Union	467	2,128	4,770	933	814	655	7,172	2,846
Percent of total			66.51%	13.01%	11.35%	9.13%		41.95%
Per ADA			10,213	1,998	1,743	1,402	15,355	6,092
San Ysidro	3,844	12,845	49,738	9,807	10,037	3,401	72,983	27,496
Percent of total			68.15%	13.44%	13.75%	4.66%		39.99%
Per ADA			12,939	2,551	2,611	885	18,986	7,153

TABLE VI (Continued)

ACTUAL 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	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
ELEMENTARY SCHOOL DISTRICTS										
\$ 3,044	\$ 4,619	\$ 728	\$ 3,104	\$ 8	\$ 629	\$ (18)	\$ 19,511	\$ (750)	\$ 141	\$ 3,830
15.60%	23.67%	3.73%	15.91%	0.04%	3.22%	-0.09%				
\$ 2,170	\$ 3,293	\$ 519	\$ 2,213	\$ 6	\$ 448	\$ (13)	\$ 13,912			
41,601	59,559	11,403	26,820	3,148	933	(107)	237,979	(7,002)	12,001	77,031
17.48%	25.03%	4.79%	11.27%	1.32%	0.39%	-0.04%				
3,095	4,431	848	1,995	234	69	(8)	17,704			
1,783	2,640	732	1,393	332	318	0	12,285	(565)	80	1,746
14.51%	21.49%	5.96%	11.34%	2.70%	2.59%	0.00%				
3,058	4,528	1,255	2,390	570	545	0	21,070			
51,345	84,713	11,863	30,341	673	1,382	(423)	326,264	130	20,681	76,553
15.74%	25.96%	3.64%	9.30%	0.21%	0.42%	-0.13%				
2,529	4,172	584	1,494	33	68	(21)	16,070			
656	658	180	1,438	0	0	0	3,603	54	(67)	882
18.20%	18.27%	4.98%	39.91%	0.00%	0.00%	0.00%				
6,882	6,912	1,885	15,094	0	0	0	37,823			
8,736	17,292	1,938	6,631	1,725	344	0	69,288	300	1,911	19,706
12.61%	24.96%	2.80%	9.57%	2.49%	0.50%	0.00%				
2,394	4,739	531	1,817	473	94	0	18,989			
10,435	20,069	1,293	6,748	151	143	(52)	73,867	(797)	713	20,314
14.13%	27.17%	1.75%	9.14%	0.21%	0.19%	-0.07%				
2,314	4,450	287	1,496	34	32	(12)	16,378			
30,443	61,663	10,548	27,599	4,739	1,629	(455)	236,462	650	8,372	57,800
12.87%	26.08%	4.46%	11.67%	2.00%	0.69%	-0.19%				
2,419	4,899	838	2,193	377	129	(36)	18,788			
15,242	22,481	6,016	8,141	963	214	(137)	88,073	(2,313)	(821)	7,616
17.31%	25.53%	6.83%	9.24%	1.09%	0.24%	-0.16%				
3,452	5,091	1,362	1,844	218	49	(31)	19,945			
1,585	1,791	586	1,230	0	42	0	7,753	(17)	394	2,238
20.44%	23.10%	7.56%	15.86%	0.00%	0.54%	0.00%				
3,539	3,998	1,308	2,745	0	94	0	17,309			
738	1,262	337	1,117	28	5	0	5,040	(11)	74	1,095
14.65%	25.04%	6.68%	22.17%	0.55%	0.10%	0.00%				
3,093	5,288	1,411	4,681	116	21	0	21,118			
28,193	43,424	6,268	12,753	3,199	423	(273)	161,493	1,327	23,758	48,158
17.46%	26.89%	3.88%	7.90%	1.98%	0.26%	-0.17%				
2,880.58	4,436.84	640.46	1,302.99	326.82	43.26	(27.88)	16,500.46			
9,252	19,255	2,206	7,024	1,195	7	(69)	63,903	0	2,600	15,487
14.48%	30.13%	3.45%	10.99%	1.87%	0.01%	-0.11%				
2,157	4,490	515	1,638	279	2	(16)	14,901			
7,528	13,563	4,233	4,719	1,048	114	(282)	53,667	(250)	(774)	10,455
14.03%	25.27%	7.89%	8.79%	1.95%	0.21%	-0.53%				
2,653.69	4,781.05	1,492.32	1,663.68	369.38	40.12	(99.52)	18,918.70			
10,463	19,330	3,258	11,304	276	765	(360)	73,639	117	11,426	34,829
14.21%	26.25%	4.42%	15.35%	0.37%	1.04%	-0.49%				
2,697	4,983	840	2,914	71	197	(93)	18,985			
2,017	3,484	511	1,025	309	18	0	13,014	(56)	891	3,333
15.50%	26.77%	3.93%	7.88%	2.37%	0.14%	0.00%				
3,602	6,221	913	1,831	551	32	0	23,239			
977	1,475	320	580	544	46	(5)	6,783	(100)	289	2,416
14.40%	21.75%	4.72%	8.55%	8.02%	0.68%	-0.07%				
2,091	3,159	686	1,242	1,164	99	(10)	14,523			
11,331	16,234	2,648	8,922	1,194	1,068	(145)	68,748	159	4,394	17,239
16.48%	23.61%	3.85%	12.98%	1.74%	1.55%	-0.21%				
2,948	4,223	689	2,321	311	278	(38)	17,884			

TABLE VI (Continued)

ACTUAL 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	
Santee	5,839	\$ 23,573	\$ 62,701	\$ 6,956	\$ 12,603	\$ 5,110	\$ 87,371	\$ 36,552
Percent of total			71.76%	7.96%	14.42%	5.85%		45.12%
Per ADA			\$ 10,738	\$ 1,191	\$ 2,158	\$ 875	\$ 14,963	\$ 6,260
Solana Beach	2,705	12,961	48,023	2,643	5,936	2,289	58,890	25,600
Percent of total			81.55%	4.49%	10.08%	3.89%		44.77%
Per ADA			17,751	977	2,194	846	21,768	9,463
South Bay Union	3,809	32,168	55,048	17,838	12,644	15,753	101,283	32,815
Percent of total			54.35%	17.61%	12.48%	15.55%		37.04%
Per ADA			14,453	4,683	3,320	4,136	26,591	8,615
Spencer Valley	28	6,105	1,776	747	328	3,018	5,870	372
Percent of total			30.26%	12.73%	5.59%	51.42%		8.04%
Per ADA			63,104	26,534	11,662	107,215	208,516	13,213
Vallecitos	157	1,141	2,659	470	452	282	3,862	1,262
Percent of total			68.83%	12.17%	11.70%	7.30%		34.27%
Per ADA			16,969	2,999	2,884	1,800	24,652	8,056
Total Elementary	99,874	\$ 390,614	\$ 1,256,284	\$ 211,994	\$ 241,125	\$ 164,435	\$ 1,873,837	\$ 737,852
Percent of total			67.04%	11.31%	12.87%	8.78%		42.01%
Per ADA			\$ 12,579	\$ 543	\$ 192	\$ 776	\$ 14,089	\$ 7,388
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,349	\$ 30,044	\$ 90,215	\$ 12,891	\$ 15,484	\$ 9,983	\$ 128,572	\$ 45,513
Percent of total			70.17%	10.03%	12.04%	7.76%		38.14%
Per ADA			\$ 14,210	\$ 2,030	\$ 2,439	\$ 1,572	\$ 20,251	\$ 7,169
Fallbrook Union High	1,889	9,079	25,852	4,897	4,072	1,582	36,402	12,634
Percent of total			71.02%	13.45%	11.19%	4.35%		37.24%
Per ADA			13,685	2,592	2,156	837	19,270	6,688
Grossmont Union High	15,294	54,095	190,524	36,481	37,807	29,693	294,504	113,702
Percent of total			64.69%	12.39%	12.84%	10.08%		40.87%
Per ADA			12,458	2,385	2,472	1,941	19,257	7,435
Julian Union High	87	1,139	2,361	1,097	366	304	4,128	926
Percent of total			57.21%	26.57%	8.87%	7.35%		25.44%
Per ADA			27,109	12,589	4,205	3,485	47,389	10,636
San Dieguito Union High	12,022	33,188	130,354	8,887	22,831	11,556	173,628	78,750
Percent of total			75.08%	5.12%	13.15%	6.66%		45.99%
Per ADA			10,843	739	1,899	961	14,443	6,551
Sweetwater Union High	32,769	85,147	413,508	48,247	63,782	31,090	556,627	211,688
Percent of total			74.29%	8.67%	11.46%	5.59%		42.90%
Per ADA			12,619	1,472	1,946	949	16,986	6,460
Total High School	68,409	\$ 212,693	\$ 852,814	\$ 112,500	\$ 144,342	\$ 84,207	\$ 1,193,863	\$ 463,213
Percent of total			71.43%	9.42%	12.09%	7.05%		42.12%
Per ADA			\$ 12,466	\$ 1,645	\$ 2,110	\$ 1,231	\$ 17,452	\$ 6,771

TABLE VI (Continued)

ACTUAL 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	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
\$ 11,419 14.09%	\$ 19,957 24.63%	\$ 4,878 6.02%	\$ 6,917 8.54%	\$ 818 1.01%	\$ 567 0.70%	\$ (92) -0.11%	\$ 81,016	\$ (3,211)	\$ 3,144	\$ 26,717
\$ 1,956 7,337 12.83% 2,712 12,630 14.26% 3,316 212 4.58% 7,531 502 13.64% 3,206	\$ 3,418 15,870 27.75% 5,866 22,219 25.08% 5,833 278 6.01% 9,885 725 19.70% 4,630	\$ 835 3,253 5.69% 1,202 6,529 7.37% 1,714 38 0.82% 1,355 174 4.73% 1,112	\$ 1,185 5,120 8.95% 1,893 12,973 14.64% 3,406 3,725 80.50% 132,321 971 26.38% 6,200	\$ 140 0 0.00% 0 1,445 1.63% 379 2 0.04% 70 106 2.88% 676	\$ 97 2 0.00% 1 258 0.29% 68 0 0.00% 0 (58) -1.59% (373)	\$ (16) 0 0.00% 0 (273) -0.31% (72) 0 0.00% 0 0 0.00% 0	\$ 13,875 57,182 21,136 88,596 23,261 4,627 164,375 3,683 23,507	0 545 (2,450) (93)	1,709 13,231 (1,207) 86	14,670 45,399 4,898 1,227
\$ 267,467 15.23% \$ 2,678	\$ 452,560 25.77% \$ 4,531	\$ 79,942 4.55% \$ 800	\$ 190,596 10.85% \$ 1,908	\$ 21,902 1.25% \$ 219	\$ 8,849 0.50% \$ 89	\$ (2,691) -0.15% \$ (27)	\$ 1,756,477 \$ 17,587	\$ (14,334)	\$ 103,026	\$ 493,640
HIGH SCHOOL DISTRICTS										
\$ 19,306 16.18% \$ 3,041 5,813 17.14% 3,077 46,439 16.69% 3,036 546 15.01% 6,273 23,869 13.94% 1,985 72,142 14.62% 2,202	\$ 32,730 27.43% \$ 5,155 7,964 23.48% 4,216 73,141 26.29% 4,782 536 14.73% 6,157 40,486 23.64% 3,368 138,933 28.15% 4,240	\$ 5,021 4.21% \$ 791 1,534 4.52% 812 10,293 3.70% 673 698 19.16% 8,007 4,252 2.48% 354 22,789 4.62% 695	\$ 12,722 10.66% \$ 2,004 5,298 15.62% 2,804 30,549 10.98% 1,997 608 16.69% 6,975 17,791 10.39% 1,480 40,547 8.22% 1,237	\$ 4,253 3.56% \$ 670 130 0.38% 69 3,587 1.29% 235 327 8.98% 3,753 2,524 1.47% 210 287 0.06% 9	\$ 30 0.03% \$ 5 604 1.78% 320 1,398 0.50% 91 0 0.00% 0 3,687 2.15% 307 7,671 1.55% 234	\$ (249) -0.21% \$ (39) (53) -0.16% (28) (892) -0.32% (58) 0 0.00% 0 (118) -0.07% (10) (591) -0.12% (18)	\$ 119,327 18,795 33,925 17,959 278,216 18,192 3,641 41,802 171,241 14,244 493,466 15,059	\$ 244 0 204 0 68	\$ 9,489 2,478 16,492 487 3,367 63,230	\$ 39,533 11,557 70,588 1,626 36,555 148,377
\$ 168,116 15.29% \$ 2,457	\$ 293,790 26.71% \$ 4,295	\$ 44,587 4.05% \$ 652	\$ 107,515 9.78% \$ 1,572	\$ 11,107 1.01% \$ 162	\$ 13,391 1.22% \$ 196	\$ (1,903) -0.17% \$ (28)	\$ 1,099,816 \$ 16,077	\$ 1,496	\$ 95,543	\$ 308,236

TABLE VI (Continued)

ACTUAL 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	\$ 9,212	\$ 22,106	\$ 4,414	\$ 3,457	\$ 1,599	\$ 31,576	\$ 12,097
Percent of total			70.01%	13.98%	10.95%	5.06%		37.10%
Per ADA			\$ 11,236	\$ 2,244	\$ 1,757	\$ 813	\$ 16,049	\$ 6,149
Borrego Springs Unified	307	1,511	4,849	649	990	1,337	7,824	2,035
Percent of total			61.97%	8.29%	12.66%	17.08%		27.16%
Per ADA			15,788	2,113	3,224	4,352	25,476	6,627
Carlsbad Unified	10,272	31,989	106,979	7,330	21,310	9,692	145,310	63,340
Percent of total			73.62%	5.04%	14.66%	6.67%		43.51%
Per ADA			10,415	714	2,075	944	14,147	6,166
Coronado Unified	2,598	4,757	27,944	5,276	5,215	4,384	42,818	18,650
Percent of total			65.26%	12.32%	12.18%	10.24%		42.14%
Per ADA			10,754	2,030	2,007	1,687	16,478	7,178
Mountain Empire Unified	1,519	4,412	18,640	4,737	5,134	3,214	31,725	9,891
Percent of total			58.75%	14.93%	16.18%	10.13%		31.95%
Per ADA			12,267	3,118	3,379	2,115	20,879	6,509
Oceanside Unified	14,660	41,886	182,844	31,490	31,397	14,792	260,523	101,267
Percent of total			70.18%	12.09%	12.05%	5.68%		40.08%
Per ADA			12,472	2,148	2,142	1,009	17,771	6,908
Poway Unified	33,257	72,567	338,815	26,695	89,686	11,560	466,756	194,117
Percent of total			72.59%	5.72%	19.21%	2.48%		42.71%
Per ADA			10,188	803	2,697	348	14,035	5,837
Ramona Unified	4,629	16,244	52,020	3,187	9,670	8,109	72,986	27,307
Percent of total			71.27%	4.37%	13.25%	11.11%		36.90%
Per ADA			11,239	688	2,089	1,752	15,768	5,899
San Diego Unified	85,787	152,965	1,089,684	274,732	319,517	41,574	1,725,507	671,887
Percent of total			63.15%	15.92%	18.52%	2.41%		40.18%
Per ADA			12,702	3,202	3,725	485	20,114	7,832
San Marcos Unified	18,116	40,324	197,822	21,434	32,191	18,983	270,431	114,374
Percent of total			73.15%	7.93%	11.90%	7.02%		43.43%
Per ADA			10,920	1,183	1,777	1,048	14,928	6,314
Valley Center-Pauma Unified	3,377	17,825	39,906	6,539	6,650	2,962	56,057	22,339
Percent of total			71.19%	11.67%	11.86%	5.28%		43.16%
Per ADA			11,816	1,936	1,969	877	16,599	6,615
Vista Unified	17,298	34,148	218,408	26,187	44,722	27,401	316,718	124,599
Percent of total			68.96%	8.27%	14.12%	8.65%		43.34%
Per ADA			12,626	1,514	2,585	1,584	18,310	7,203
Warner Unified	174	2,944	2,961	1,007	759	908	5,634	1,611
Percent of total			52.55%	17.88%	13.46%	16.12%		27.49%
Per ADA			16,980	5,776	4,350	5,208	32,315	9,241
Total Unified	193,962	\$ 430,784	\$ 2,302,976	\$ 413,676	\$ 570,698	\$ 146,516	\$ 3,433,867	\$ 1,363,513
Percent of total			67.07%	12.05%	16.62%	4.27%		41.04%
Per ADA			\$ 11,873	\$ 2,133	\$ 2,942	\$ 755	\$ 17,704	\$ 7,030
Total K-12	362,245	\$ 1,034,091	\$ 4,412,074	\$ 738,170	\$ 956,165	\$ 395,157	\$ 6,501,566	\$ 2,564,578
Percent of total			67.86%	11.35%	14.71%	6.08%		41.51%
Per ADA			\$ 12,180	\$ 2,038	\$ 2,640	\$ 1,091	\$ 17,948	\$ 7,080

TABLE VI (Continued)

ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND

2021-2022

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

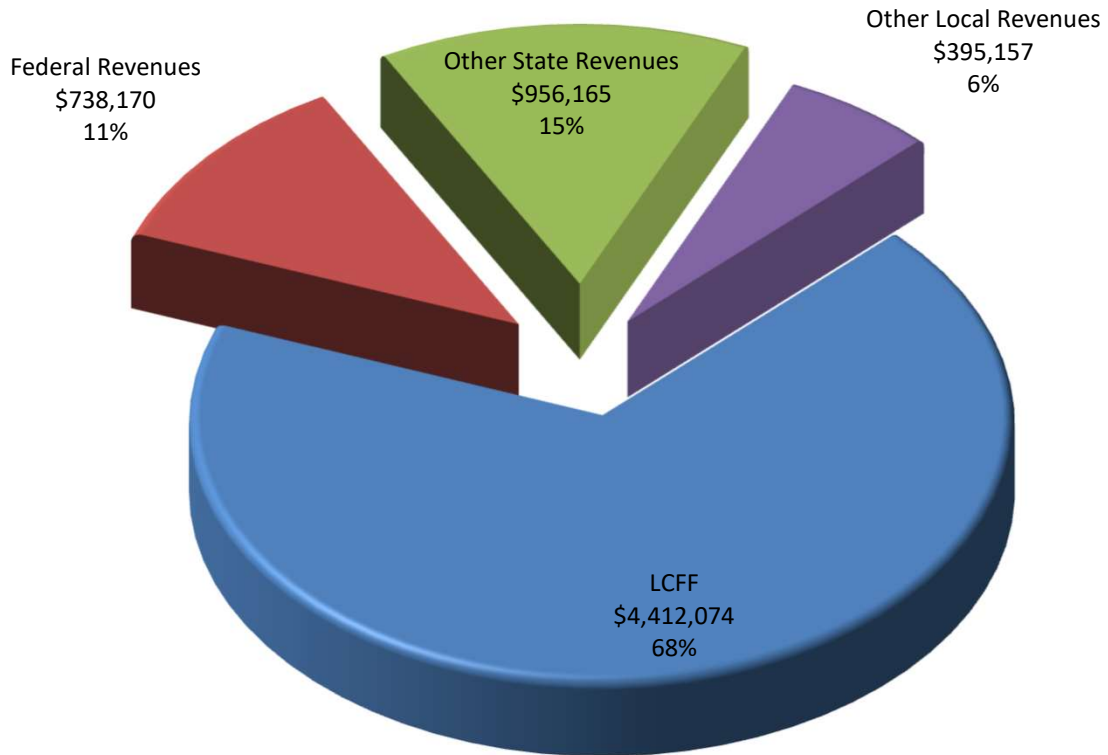
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
EXPENDITURES								Total Other Financing Sources & Uses	Increase (Decrease) in Fund Balance	Net Ending Balance
Classified Salaries	Employee Benefits	Books and Supplies	Services, Other Operating Expenses	Capital Outlay	Other Outgo	Other Outgo - Transfers of Indirect Costs	Total Expenditures			
UNIFIED SCHOOL DISTRICTS										
\$ 3,501	\$ 6,865	\$ 1,051	\$ 4,310	\$ 3,901	\$ 905	\$ (24)	\$ 32,606	\$ 3,602	\$ 2,572	\$ 11,784
10.74%	21.05%	3.22%	13.22%	11.96%	2.78%	-0.07%				
\$ 1,780	\$ 3,489	\$ 534	\$ 2,191	\$ 1,983	\$ 460	\$ (12)	\$ 16,573			
1,749	1,926	677	970	136	0	0	7,494	(215)	115	1,626
23.34%	25.70%	9.03%	12.95%	1.81%	0.00%	0.00%				
5,696	6,272	2,203	3,160	443	1	0	24,401			
17,458	38,417	2,832	22,476	146	1,028	(110)	145,586	0	(276)	31,713
11.99%	26.39%	1.95%	15.44%	0.10%	0.71%	-0.08%				
1,700	3,740	276	2,188	14	100	(11)	14,173			
6,309	11,552	1,804	5,955	9	15	(40)	44,253	1,400	(36)	4,722
14.26%	26.10%	4.08%	13.46%	0.02%	0.03%	-0.09%				
2,428	4,446	694	2,292	3	6	(15)	17,031			
4,958	7,439	3,303	4,052	698	618	(1)	30,959	(100)	666	5,078
16.02%	24.03%	10.67%	13.09%	2.26%	2.00%	0.00%				
3,263	4,896	2,174	2,667	460	407	(0)	20,375			
35,751	74,352	8,609	30,367	1,254	1,323	(274)	252,649	(2)	7,872	49,758
14.15%	29.43%	3.41%	12.02%	0.50%	0.52%	-0.11%				
2,439	5,072	587	2,071	86	90	(19)	17,233			
68,942	128,425	19,817	41,267	1,286	1,169	(549)	454,474	2,318	14,600	87,167
15.17%	28.26%	4.36%	9.08%	0.28%	0.26%	-0.12%				
2,073	3,862	596	1,241	39	35	(16)	13,665			
10,827	17,906	3,143	7,031	5,056	2,744	(1)	74,012	(353)	(1,379)	14,865
14.63%	24.19%	4.25%	9.50%	6.83%	3.71%	0.00%				
2,339	3,868	679	1,519	1,092	593	(0)	15,990			
242,920	511,357	63,983	170,183	11,049	2,498	(1,822)	1,672,055	9,807	63,258	216,223
14.53%	30.58%	3.83%	10.18%	0.66%	0.15%	-0.11%				
2,832	5,961	746	1,984	129	29	(21)	19,491			
39,013	76,691	9,074	23,313	356	763	(219)	263,365	0	7,066	47,389
14.81%	29.12%	3.45%	8.85%	0.14%	0.29%	-0.08%				
2,154	4,233	501	1,287	20	42	(12)	14,538			
7,866	12,646	1,904	6,796	86	119	0	51,756	(100)	4,202	22,027
15.20%	24.43%	3.68%	13.13%	0.17%	0.23%	0.00%				
2,329	3,745	564	2,012	25	35	0	15,325			
44,141	77,708	12,726	25,734	1,514	1,505	(468)	287,458	96	29,356	63,504
15.36%	27.03%	4.43%	8.95%	0.53%	0.52%	-0.16%				
2,552	4,492	736	1,488	88	87	(27)	16,618			
850	1,087	416	889	970	43	(4)	5,862	46	(181)	2,763
14.51%	18.54%	7.09%	15.16%	16.55%	0.73%	-0.07%				
4,877	6,233	2,385	5,098	5,564	245	(25)	33,618			
\$ 484,285	\$ 966,371	\$ 129,339	\$ 343,345	\$ 26,461	\$ 12,730	\$ (3,513)	\$ 3,322,530	\$ 16,499	\$ 127,835	\$ 558,619
14.58%	29.09%	3.89%	10.33%	0.80%	0.38%	-0.11%				
\$ 2,497	\$ 4,982	\$ 667	\$ 1,770	\$ 136	\$ 66	\$ (18)	\$ 17,130			
\$ 919,868	\$ 1,712,721	\$ 253,867	\$ 641,455	\$ 59,471	\$ 34,969	\$ (8,107)	\$ 6,178,823	\$ 3,661	\$ 326,404	\$ 1,360,495
14.89%	27.72%	4.11%	10.38%	0.96%	0.57%	-0.13%				
\$ 2,539	\$ 4,728	\$ 701	\$ 1,771	\$ 164	\$ 97	\$ (22)	\$ 17,057			

Sources: 2021-2022 P-2 ADA, without Charters, Adults, County Community and County Special Education
2021-2022 Unaudited Actuals Financial, SACS Report (Form 01)

**REVENUES BY SOURCE
SAN DIEGO COUNTY (K-12)
2021-2022 UNAUDITED ACTUALS**
(in thousands)

TOTAL REVENUES

\$6,501,566

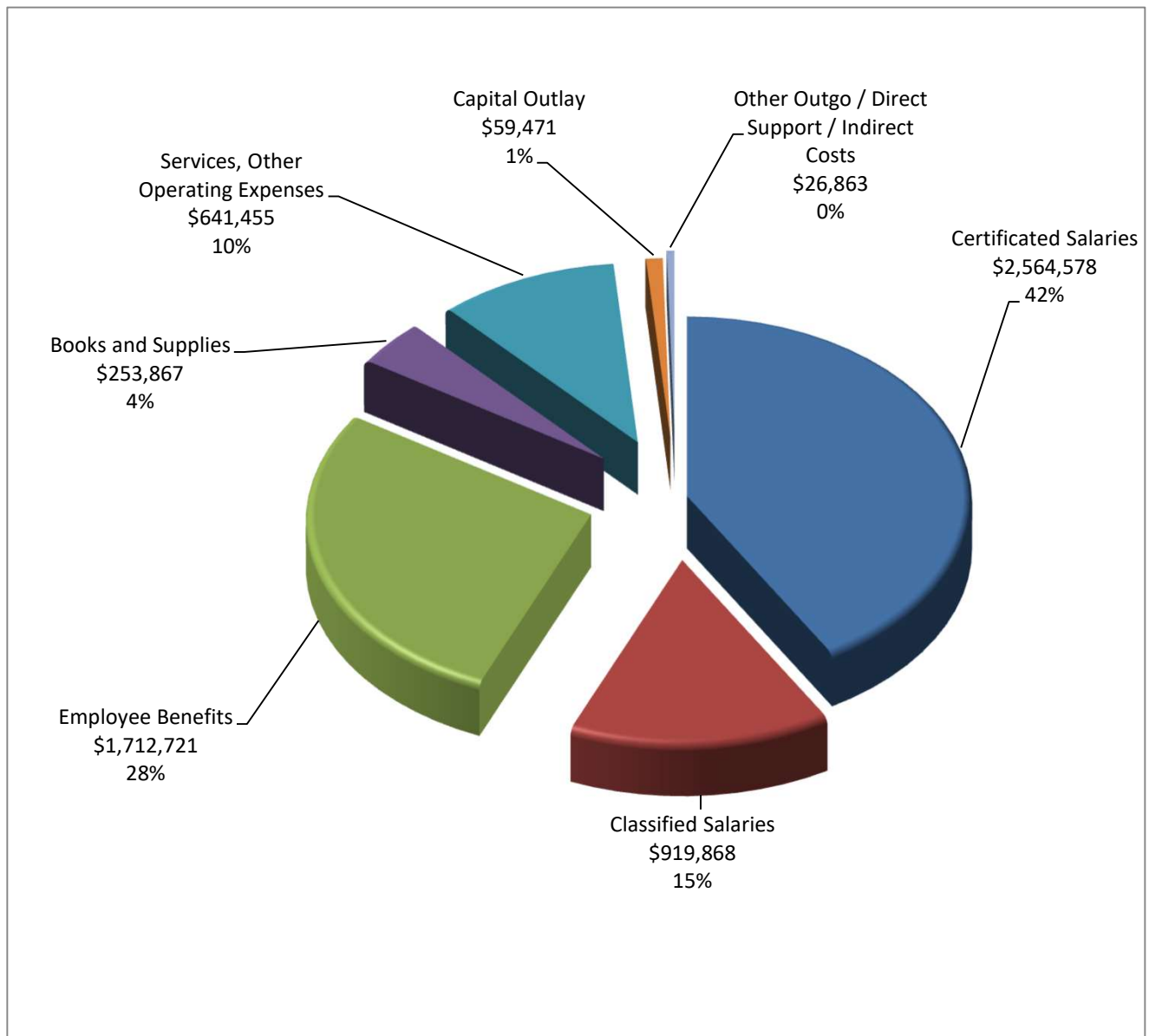


Source: 2021-2022 Unaudited Actuals Financial And Budget Reports, SACS Report (Form 01)
Excludes Other Financing Sources/Uses Obj 8900-8929, 8930-8979, 8980-8999

**EXPENDITURES BY SOURCE
SAN DIEGO COUNTY (K-12)
2021-2022 UNAUDITED ACTUALS**
(in thousands)

TOTAL EXPENDITURES

\$6,178,823



Source: 2021-2022 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

2022-2023

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2022-23 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	\$ 3,617	\$ 14,304	\$ 1,171	\$ 1,686	\$ 2,179	\$ 19,339	\$ 7,329
Percent of total			73.96%	6.05%	8.72%	11.27%		36.95%
Per ADA			\$ 10,199	\$ 835	\$ 1,202	\$ 1,554	\$ 13,790	\$ 5,226
Cajon Valley Union Elementary	14,040	63,657	179,566	36,202	39,103	23,769	278,639	97,945
Percent of total			64.44%	12.99%	14.03%	8.53%		36.61%
Per ADA			12,790	2,579	2,785	1,693	19,847	6,976
Cardiff Elementary	594	1,649	10,667	398	943	677	12,685	5,469
Percent of total			84.09%	3.14%	7.44%	5.33%		44.20%
Per ADA			17,956	669	1,588	1,139	21,353	9,207
Chula Vista Elementary	20,321	77,200	238,988	45,423	36,326	40,667	361,404	153,985
Percent of total			66.13%	12.57%	10.05%	11.25%		41.40%
Per ADA			11,761	2,235	1,788	2,001	17,785	7,578
Dehesa Elementary	97	1,008	1,328	102	183	990	2,604	662
Percent of total			50.99%	3.93%	7.04%	38.04%		22.27%
Per ADA			13,756	1,061	1,901	10,262	26,979	6,864
Del Mar Union Elementary	3,677	18,250	59,045	1,061	6,163	4,368	70,636	32,138
Percent of total			83.59%	1.50%	8.72%	6.18%		45.55%
Per ADA			16,058	288	1,676	1,188	19,210	8,740
Encinitas Union Elementary	4,531	16,599	59,940	3,082	5,949	5,528	74,499	35,411
Percent of total			80.46%	4.14%	7.99%	7.42%		46.55%
Per ADA			13,228	680	1,313	1,220	16,441	7,815
Escondido Union Elementary	13,718	54,604	174,385	29,058	58,151	18,295	279,889	101,894
Percent of total			62.30%	10.38%	20.78%	6.54%		40.86%
Per ADA			12,712	2,118	4,239	1,334	20,403	7,428
Fallbrook Union Elementary	4,415	8,902	59,557	14,724	6,680	4,255	85,216	37,703
Percent of total			69.89%	17.28%	7.84%	4.99%		41.77%
Per ADA			13,490	3,335	1,513	964	19,302	8,540
Jamul-Dulzura Union Elementary	500	2,495	5,834	1,624	1,269	737	9,464	2,392
Percent of total			61.64%	17.16%	13.41%	7.79%		31.71%
Per ADA			11,675	3,250	2,540	1,475	18,940	4,787
Julian Union Elementary	271	896	3,095	721	388	794	4,998	1,597
Percent of total			61.93%	14.43%	7.76%	15.88%		30.76%
Per ADA			11,434	2,663	1,433	2,932	18,462	5,899
La Mesa-Spring Valley Elementary	9,998	47,233	110,785	11,140	24,462	11,627	158,014	66,277
Percent of total			70.11%	7.05%	15.48%	7.36%		39.24%
Per ADA			11,080	1,114	2,447	1,163	15,804	6,629
Lakeside Union Elementary	4,377	12,985	48,888	5,509	15,675	5,881	75,954	25,937
Percent of total			64.37%	7.25%	20.64%	7.74%		39.24%
Per ADA			11,169	1,259	3,581	1,344	17,352	5,925
Lemon Grove Elementary	3,076	8,172	36,987	5,582	12,563	3,660	58,792	22,267
Percent of total			62.91%	9.49%	21.37%	6.23%		37.69%
Per ADA			12,025	1,815	4,084	1,190	19,113	7,239
National Elementary	4,151	31,444	57,960	6,952	9,782	6,970	81,665	30,257
Percent of total			70.97%	8.51%	11.98%	8.53%		38.48%
Per ADA			13,963	1,675	2,357	1,679	19,674	7,289
Rancho Santa Fe Elementary	560	2,264	10,947	635	1,206	1,845	14,634	6,155
Percent of total			74.81%	4.34%	8.24%	12.61%		42.54%
Per ADA			19,549	1,135	2,154	3,295	26,132	10,991
San Pasqual Union Elementary	452	1,929	4,944	514	694	462	6,613	2,787
Percent of total			74.75%	7.77%	10.50%	6.98%		42.05%
Per ADA			10,944	1,138	1,537	1,022	14,640	6,170
San Ysidro Elementary	3,916	4,283	52,726	5,885	8,869	4,143	71,623	28,057
Percent of total			73.62%	8.22%	12.38%	5.78%		39.09%
Per ADA			13,463	1,503	2,265	1,058	18,287	7,164
Santee Elementary	5,771	25,931	66,968	5,829	19,699	5,506	98,003	37,153
Percent of total			68.33%	5.95%	20.10%	5.62%		43.30%
Per ADA			11,605	1,010	3,414	954	16,983	6,438

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2022-2023

(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										
\$ 3,231	\$ 5,220	\$ 323	\$ 3,021	\$ -	\$ 710	\$ -	\$ 19,833	\$ (484)	\$ (978)	\$ 2,639
16.29%	26.32%	1.63%	15.23%	0.00%	3.58%	0.00%				
\$ 2,304	\$ 3,722	\$ 230	\$ 2,154	\$ -	\$ 507	\$ -	\$ 14,142			
48,044	70,101	16,607	28,890	5,069	1,450	(555)	267,552	(1,105)	9,982	73,640
17.96%	26.20%	6.21%	10.80%	1.89%	0.54%	-0.21%				
3,422	4,993	1,183	2,058	361	103	(40)	19,057			
1,862	3,104	418	1,168	0	354	0	12,375	(155)	155	1,803
15.05%	25.08%	3.38%	9.44%	0.00%	2.86%	0.00%				
3,135	5,224	704	1,966	0	595	0	20,831			
59,623	98,001	17,673	41,184	323	1,627	(442)	371,975	152	(10,419)	66,781
16.03%	26.35%	4.75%	11.07%	0.09%	0.44%	-0.12%				
2,934	4,823	870	2,027	16	80	(22)	18,305			
658	656	182	815	0	0	0	2,974	(40)	(411)	597
22.13%	22.06%	6.13%	27.40%	0.00%	0.00%	0.00%				
6,821	6,800	1,890	8,444	0	0	0	30,819			
9,301	19,056	2,347	7,131	60	523	0	70,556	0	80	18,330
13.18%	27.01%	3.33%	10.11%	0.09%	0.74%	0.00%				
2,529	5,182	638	1,939	16	142	0	19,188			
10,638	21,607	1,612	6,678	100	25	0	76,072	(300)	(1,873)	14,726
13.98%	28.40%	2.12%	8.78%	0.13%	0.03%	0.00%				
2,348	4,769	356	1,474	22	6	0	16,789			
32,546	68,174	16,527	24,502	4,637	1,571	(476)	249,375	545	31,059	85,663
13.05%	27.34%	6.63%	9.83%	1.86%	0.63%	-0.19%				
2,372	4,970	1,205	1,786	338	115	(35)	18,178			
15,599	26,563	5,228	4,922	423	0	(169)	90,268	0	(5,052)	3,850
17.28%	29.43%	5.79%	5.45%	0.47%	0.00%	-0.19%				
3,533	6,017	1,184	1,115	96	0	(38)	20,447			
1,488	1,627	514	1,384	0	137	0	7,543	0	1,921	4,417
19.73%	21.57%	6.82%	18.35%	0.00%	1.81%	0.00%				
2,978	3,257	1,030	2,770	0	274	0	15,095			
905	1,230	318	1,076	66	0	0	5,192	(4)	(198)	698
17.43%	23.69%	6.13%	20.72%	1.27%	0.00%	0.00%				
3,343	4,544	1,175	3,974	243	0	0	19,179			
33,502	44,703	11,380	11,919	1,297	85	(272)	168,892	36	(10,842)	36,390
19.84%	26.47%	6.74%	7.06%	0.77%	0.05%	-0.16%				
3,351	4,471	1,138	1,192	130	8	(27)	16,892			
9,375	20,842	1,923	5,948	2,207	5	(135)	66,102	(500)	9,352	22,337
14.18%	31.53%	2.91%	9.00%	3.34%	0.01%	-0.20%				
2,142	4,762	439	1,359	504	1	(31)	15,101			
9,062	15,185	6,951	5,397	359	190	(324)	59,086	(253)	(547)	7,625
15.34%	25.70%	11.76%	9.13%	0.61%	0.32%	-0.55%				
2,946	4,937	2,260	1,754	117	62	(105)	19,209			
11,854	22,562	2,658	11,197	195	285	(386)	78,621	(235)	2,809	34,253
15.08%	28.70%	3.38%	14.24%	0.25%	0.36%	-0.49%				
2,856	5,435	640	2,697	47	69	(93)	18,941			
2,220	3,912	692	1,489	0	0	0	14,468	0	166	2,430
15.35%	27.04%	4.78%	10.29%	0.00%	0.00%	0.00%				
3,965	6,985	1,235	2,659	0	0	0	25,835			
1,012	1,607	346	773	0	102	0	6,628	0	(15)	1,915
15.27%	24.25%	5.22%	11.66%	0.00%	1.55%	0.00%				
2,240	3,558	766	1,711	0	227	0	14,672			
11,128	18,085	2,025	12,275	0	391	(182)	71,781	0	(158)	4,125
15.50%	25.20%	2.82%	17.10%	0.00%	0.54%	-0.25%				
2,841	4,618	517	3,134	0	100	(46)	18,328			
13,666	22,242	4,453	7,464	180	757	(106)	85,810	(3,736)	8,456	34,387
15.93%	25.92%	5.19%	8.70%	0.21%	0.88%	-0.12%				
2,368	3,854	772	1,294	31	131	(18)	14,870			

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2022-2023

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2022-23 P-2 ADA	Adjusted Net Beginning Balance	REVENUES					Certificated Salaries
			LCFF	Federal Revenues	Other State Revenues	Other Local Revenues	Total Revenues	
Solana Beach Elementary	2,797	\$ 11,370	\$ 49,661	\$ 1,169	\$ 3,768	\$ 2,635	\$ 57,233	\$ 25,865
Percent of total			86.77%	2.04%	6.58%	4.60%		44.29%
Per ADA			\$ 17,758	\$ 418	\$ 1,347	\$ 942	\$ 20,465	\$ 9,249
South Bay Union Elementary	3,849	33,026	55,041	11,227	10,375	15,517	92,159	32,298
Percent of total			59.72%	12.18%	11.26%	16.84%		36.43%
Per ADA			14,299	2,917	2,695	4,031	23,941	8,390
Spencer Valley Elementary	35	4,356	1,771	635	555	2,841	5,803	409
Percent of total			30.52%	10.95%	9.56%	48.96%		7.59%
Per ADA			50,308	18,049	15,758	80,700	164,815	11,609
Vallecitos Elementary	169	980	2,382	214	165	410	3,172	1,289
Percent of total			75.11%	6.73%	5.22%	12.94%		38.18%
Per ADA			14,096	1,264	979	2,429	18,768	7,625
Total Elementary	102,716	\$ 432,850	\$ 1,305,768	\$ 188,856	\$ 264,657	\$ 163,757	\$ 1,923,038	\$ 755,277
Percent of total			67.90%	9.82%	13.76%	8.52%		40.15%
Per ADA			\$ 12,712	\$ 1,839	\$ 2,577	\$ 1,594	\$ 18,722	\$ 7,353
HIGH SCHOOL DISTRICTS								
Escondido Union High	6,396	28,540	94,923	12,250	10,561	6,004	123,738	47,494
Percent of total			76.71%	9.90%	8.54%	4.85%		37.83%
Per ADA			14,842	1,915	1,651	939	19,347	7,426
Fallbrook Union High	1,955	6,534	28,186	2,887	2,444	1,991	35,508	13,244
Percent of total			79.38%	8.13%	6.88%	5.61%		35.98%
Per ADA			14,417	1,477	1,250	1,018	18,163	6,775
Grossmont Union High	15,582	55,642	204,251	28,334	25,138	27,852	285,576	114,171
Percent of total			71.52%	9.92%	8.80%	9.75%		40.50%
Per ADA			13,108	1,818	1,613	1,787	18,327	7,327
Julian Union High	87	933	2,432	481	361	173	3,447	1,054
Percent of total			70.55%	13.96%	10.47%	5.02%		30.17%
Per ADA			27,958	5,533	4,151	1,990	39,632	12,114
San Dieguito Union High	12,010	26,428	138,699	5,045	14,923	12,068	170,735	77,654
Percent of total			81.24%	2.95%	8.74%	7.07%		43.70%
Per ADA			11,548	420	1,243	1,005	14,216	6,466
Sweetwater Union High	33,439	69,452	448,013	37,164	89,061	32,674	606,911	236,169
Percent of total			73.82%	6.12%	14.67%	5.38%		42.35%
Per ADA			13,398	1,111	2,663	977	18,150	7,063
Total High School	63,074	\$ 158,989	\$ 916,503	\$ 86,161	\$ 142,489	\$ 80,762	\$ 1,225,915	\$ 489,787
Percent of total			74.76%	7.03%	11.62%	6.59%		41.40%
Per ADA			\$ 14,531	\$ 1,366	\$ 2,259	\$ 1,280	\$ 19,436	\$ 7,765

TABLE VII (Continued)
BUDGET REVENUES AND EXPENDITURES - GENERAL FUND
2022-2023

(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			
\$ 7,651	\$ 17,207	\$ 1,634	\$ 6,028	\$ -	\$ 11	\$ -	\$ 58,396	\$ -	\$ (1,163)	\$ 10,207
13.10%	29.47%	2.80%	10.32%	0.00%	0.02%	0.00%				
\$ 2,736	\$ 6,153	\$ 584	\$ 2,155	\$ -	\$ 4	\$ -	\$ 20,881			
13,457	24,883	5,492	8,581	4,041	89	(179)	88,664	450	3,945	36,971
15.18%	28.06%	6.19%	9.68%	4.56%	0.10%	-0.20%				
3,496	6,464	1,427	2,229	1,050	23	(46)	23,033			
327	348	131	4,151	18	0	0	5,383	(273)	147	4,503
6.08%	6.46%	2.44%	77.11%	0.33%	0.00%	0.00%				
9,292	9,870	3,732	117,889	497	0	0	152,888			
503	739	138	706	0	0	0	3,375	(120)	(323)	657
14.89%	21.90%	4.10%	20.93%	0.00%	0.00%	0.00%				
2,974	4,374	819	4,180	0	0	0	19,971			
\$ 297,652	\$ 507,654	\$ 99,574	\$ 196,700	\$ 18,975	\$ 8,312	\$ (3,224)	\$ 1,880,920	\$ (6,022)	\$ 36,096	\$ 468,946
15.82%	26.99%	5.29%	10.46%	1.01%	0.44%	-0.17%				
\$ 2,898	\$ 4,942	\$ 969	\$ 1,915	\$ 185	\$ 81	\$ (31)	\$ 18,312			
HIGH SCHOOL DISTRICTS										
20,481	37,504	5,392	13,773	1,118	40	(260)	125,542	390	(1,414)	27,126
16.31%	29.87%	4.29%	10.97%	0.89%	0.03%	-0.21%				
3,202	5,864	843	2,154	175	6	(41)	19,629			
6,346	8,474	1,891	6,037	160	741	(85)	36,808	0	(1,300)	5,234
17.24%	23.02%	5.14%	16.40%	0.43%	2.01%	-0.23%				
3,246	4,335	967	3,088	82	379	(43)	18,828			
49,061	81,492	7,754	29,133	265	1,068	(1,023)	281,921	133	3,787	59,429
17.40%	28.91%	2.75%	10.33%	0.09%	0.38%	-0.36%				
3,149	5,230	498	1,870	17	69	(66)	18,093			
578	704	414	694	50	0	0	3,493	0	(46)	887
16.53%	20.15%	11.84%	19.87%	1.43%	0.00%	0.00%				
6,640	8,094	4,756	7,980	575	0	0	40,160			
25,042	44,591	7,766	18,635	1,625	2,514	(120)	177,707	716	(6,256)	20,172
14.09%	25.09%	4.37%	10.49%	0.91%	1.41%	-0.07%				
2,085	3,713	647	1,552	135	209	(10)	14,796			
83,431	155,486	29,962	50,964	360	2,005	(781)	557,595	10	49,326	118,778
14.96%	27.89%	5.37%	9.14%	0.06%	0.36%	-0.14%				
2,495	4,650	896	1,524	11	60	(23)	16,675			
\$ 184,939	\$ 328,250	\$ 53,179	\$ 119,236	\$ 3,577	\$ 6,367	\$ (2,269)	\$ 1,183,066	\$ 1,248	\$ 44,097	\$ 203,086
15.63%	27.75%	4.49%	10.08%	0.30%	0.54%	-0.19%				
\$ 2,932	\$ 5,204	\$ 843	\$ 1,890	\$ 57	\$ 101	\$ (36)	\$ 18,757			

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2022-2023

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICTS	2022-23 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	1,975	\$ 10,992	\$ 23,439	\$ 2,109	\$ 2,531	\$ 1,691	\$ 29,771	\$ 12,629
Percent of total			78.73%	7.09%	8.50%	5.68%		41.21%
Per ADA			\$ 11,871	\$ 1,068	\$ 1,282	\$ 857	\$ 15,078	\$ 6,396
Borrego Springs Unified	307	2,299	5,289	1,150	754	927	8,119	2,226
Percent of total			65.14%	14.16%	9.29%	11.41%		26.68%
Per ADA			17,220	3,743	2,456	3,017	26,435	7,247
Carlsbad Unified	10,273	29,765	114,638	11,202	12,747	9,468	148,055	63,750
Percent of total			77.43%	7.57%	8.61%	6.39%		42.14%
Per ADA			11,159	1,090	1,241	922	14,412	6,206
Coronado Unified	2,896	4,546	29,523	4,969	4,111	4,334	42,936	19,011
Percent of total			68.76%	11.57%	9.58%	10.09%		40.04%
Per ADA			10,194	1,716	1,420	1,496	14,826	6,565
Mountain Empire Unified	1,641	3,465	19,872	5,286	4,099	2,542	31,799	10,137
Percent of total			62.49%	16.62%	12.89%	8.00%		31.66%
Per ADA			12,108	3,221	2,497	1,549	19,376	6,176
Oceanside Unified	14,493	39,160	196,325	40,763	28,282	15,544	280,914	100,326
Percent of total			69.89%	14.51%	10.07%	5.53%		35.91%
Per ADA			13,546	2,813	1,951	1,072	19,383	6,922
Poway Unified	33,718	83,955	365,707	19,951	78,364	11,781	475,804	193,962
Percent of total			76.86%	4.19%	16.47%	2.48%		40.49%
Per ADA			10,846	592	2,324	349	14,111	5,752
Ramona Unified	4,614	13,547	55,135	5,470	6,328	4,497	71,430	27,107
Percent of total			77.19%	7.66%	8.86%	6.30%		38.10%
Per ADA			11,949	1,185	1,371	975	15,480	5,875
San Diego Unified	88,176	195,942	1,107,435	353,802	264,814	35,420	1,761,471	742,989
Percent of total			62.87%	20.09%	15.03%	2.01%		40.45%
Per ADA			12,559	4,012	3,003	402	19,977	8,426
San Marcos Unified	18,086	39,200	211,194	19,299	27,385	19,003	276,880	112,242
Percent of total			76.28%	6.97%	9.89%	6.86%		41.31%
Per ADA			11,677	1,067	1,514	1,051	15,309	6,206
Valley Center-Pauma Unified	3,433	19,808	41,701	8,190	4,876	2,834	57,601	22,940
Percent of total			72.40%	14.22%	8.46%	4.92%		39.26%
Per ADA			12,149	2,386	1,420	826	16,781	6,683
Vista Unified	18,674	49,269	225,556	57,895	30,381	21,490	335,322	133,327
Percent of total			67.27%	17.27%	9.06%	6.41%		39.87%
Per ADA			12,079	3,100	1,627	1,151	17,957	7,140
Warner Unified	176	1,845	2,946	963	444	479	4,832	1,692
Percent of total			60.96%	19.93%	9.19%	9.92%		32.25%
Per ADA			16,738	5,471	2,523	2,724	27,456	9,612
Total Unified	198,461	\$ 493,793	\$ 2,398,760	\$ 531,049	\$ 465,117	\$ 130,009	\$ 3,524,936	\$ 1,442,337
Percent of total			68.05%	15.07%	13.20%	3.69%		40.00%
Per ADA			\$ 12,087	\$ 2,676	\$ 2,344	\$ 655	\$ 17,761	\$ 7,268
Total K-12	364,251	\$ 1,085,632	\$ 4,621,031	\$ 806,066	\$ 872,264	\$ 374,527	\$ 6,673,888	\$ 2,687,401
Percent of total			69.24%	12.08%	13.07%	5.61%		40.29%
Per ADA			\$ 12,686	\$ 2,213	\$ 2,395	\$ 1,028	\$ 18,322	\$ 7,378

TABLE VII (Continued)

BUDGET REVENUES AND EXPENDITURES - GENERAL FUND

2022-2023

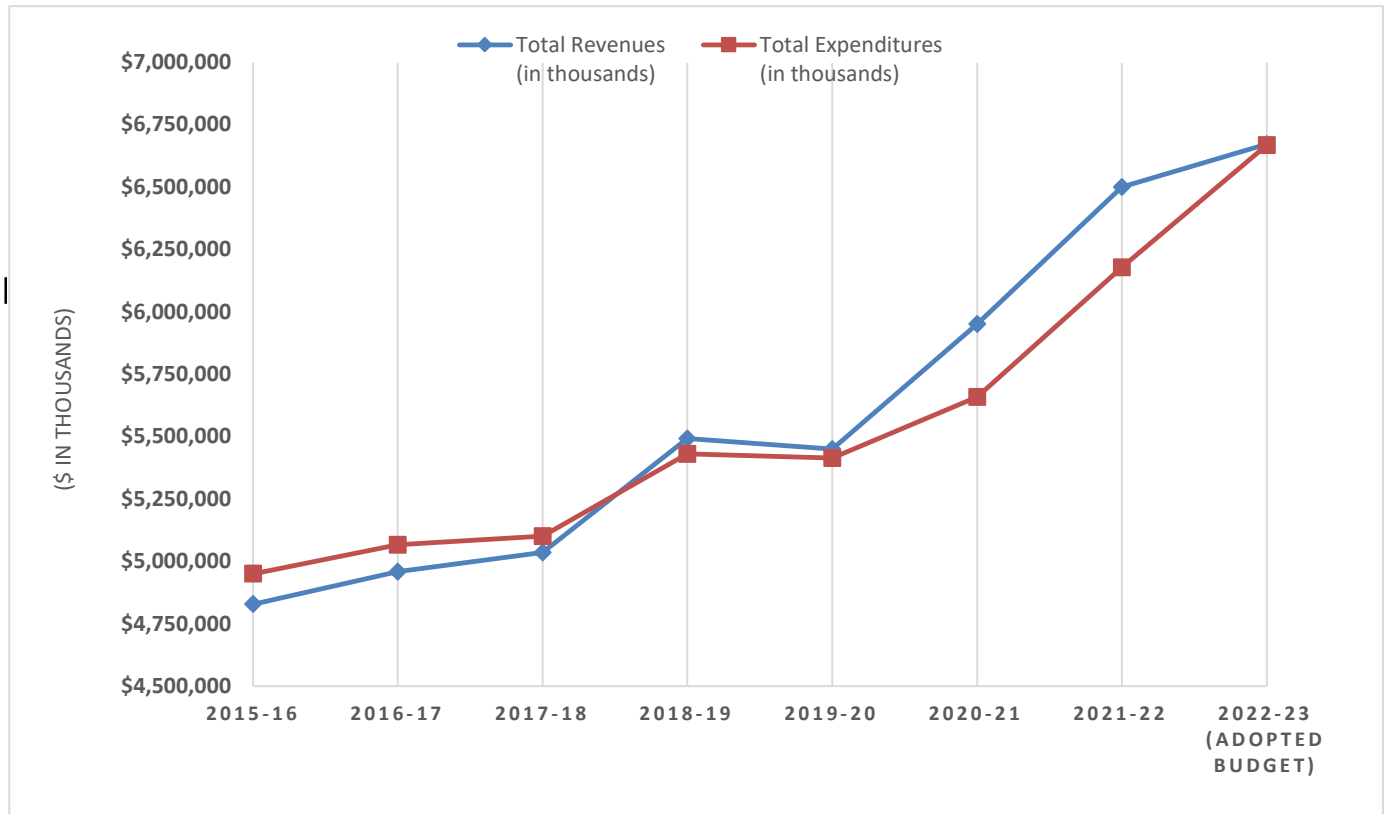
(First row of data for each district is in thousands, except for Column 1)

(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										
\$ 3,801	\$ 7,884	\$ 1,089	\$ 4,208	\$ 432	\$ 606	\$ -	\$ 30,647	\$ (560)	\$ (1,436)	\$ 9,556
12.40%	25.72%	3.55%	13.73%	1.41%	1.98%	0.00%				
\$ 1,925	\$ 3,993	\$ 552	\$ 2,131	\$ 219	\$ 307	\$ -	\$ 15,521			
1,726	2,137	597	822	834	0	0	8,342	(125)	(348)	1,952
20.69%	25.62%	7.16%	9.85%	10.00%	0.00%	0.00%				
5,619	6,958	1,945	2,676	2,716	0	0	27,161			
19,022	42,392	3,013	21,619	506	1,112	(120)	151,295	0	(3,239)	26,525
12.57%	28.02%	1.99%	14.29%	0.33%	0.74%	-0.08%				
1,852	4,126	293	2,104	49	108	(12)	14,727			
6,751	13,475	1,648	6,620	17	0	(37)	47,485	4,549	1	4,547
14.22%	28.38%	3.47%	13.94%	0.04%	0.00%	-0.08%				
2,331	4,653	569	2,286	6	0	(13)	16,397			
5,274	8,245	1,922	4,698	1,051	689	(1)	32,014	(207)	(422)	3,043
16.47%	25.75%	6.00%	14.67%	3.28%	2.15%	0.00%				
3,214	5,024	1,171	2,862	640	420	(0)	19,507			
34,896	80,963	19,302	41,195	1,905	1,081	(267)	279,401	0	1,514	40,674
12.49%	28.98%	6.91%	14.74%	0.68%	0.39%	-0.10%				
2,408	5,586	1,332	2,842	131	75	(18)	19,278			
74,161	145,725	19,105	40,200	5,352	1,232	(666)	479,070	1,456	(1,810)	82,145
15.48%	30.42%	3.99%	1.12%	0.26%	-0.14%					
2,199	4,322	567	1,192	159	37	(20)	14,208			
11,947	19,090	3,448	6,304	656	2,592	(2)	71,144	(250)	36	13,583
16.79%	26.83%	4.85%	8.86%	0.92%	3.64%	0.00%				
2,589	4,137	747	1,366	142	562	(0)	15,418			
291,754	607,626	62,355	125,275	5,003	4,074	(2,291)	1,836,786	13,378	(61,938)	134,004
15.88%	33.08%	3.39%	6.82%	0.27%	0.22%	-0.12%				
3,309	6,891	707	1,421	57	46	(26)	20,831			
38,037	82,394	8,110	28,184	1,104	1,847	(232)	271,686	1,160	6,354	45,554
14.00%	30.33%	2.99%	10.37%	0.41%	0.68%	-0.09%				
2,103	4,556	448	1,558	61	102	(13)	15,022			
8,531	14,170	3,113	7,159	2,379	145	0	58,436	(100)	(935)	18,872
14.60%	24.25%	5.33%	12.25%	4.07%	0.25%	0.00%				
2,485	4,128	907	2,086	693	42	0	17,024			
51,225	85,915	22,832	31,906	8,074	1,616	(456)	334,439	185	1,069	50,338
15.32%	25.69%	6.83%	9.54%	2.41%	0.48%	-0.14%				
2,743	4,601	1,223	1,709	432	87	(24)	17,910			
862	1,277	305	944	165	0	0	5,246	(200)	(614)	1,231
16.44%	24.34%	5.82%	18.00%	3.15%	0.00%	0.00%				
4,900	7,254	1,735	5,366	938	0	0	29,804			
\$ 547,987	\$ 1,111,291	\$ 146,840	\$ 319,135	\$ 27,479	\$ 14,994	\$ (4,071)	\$ 3,605,991	\$ 24,962	\$ (56,093)	\$ 437,700
15.20%	30.82%	4.07%	8.85%	0.76%	0.42%	-0.11%				
\$ 2,761	\$ 5,600	\$ 740	\$ 1,608	\$ 138	\$ 76	\$ (21)	\$ 18,170			
\$ 1,030,578	\$ 1,947,195	\$ 299,593	\$ 635,071	\$ 50,031	\$ 29,673	\$ (9,565)	\$ 6,669,977	\$ 20,188	\$ 24,100	\$ 1,109,732
15.45%	29.19%	4.49%	9.52%	0.75%	0.44%	-0.14%				
\$ 2,829	\$ 5,346	\$ 822	\$ 1,743	\$ 137	\$ 81	\$ (26)	\$ 18,311			

Sources: 2022-2023 Adopted Budget Reports, SACS Report (Form 01)

2022-2023 P-2 ADA; Collected as of 8/10/22 Principal Apportionment Data Collection (PADC)

REVENUES AND EXPENDITURES - GENERAL FUND COMPARISON TABLE (K-12) 2021-2022



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	\$6,501,566	\$6,178,823
2022-23 (Adopted Budget)	\$6,673,888	\$6,669,977

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2021-2022

	(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	\$ 1,056,694	\$ 315,765	\$ 113,837	\$ 175,091	\$ 1,661,387	\$ 2,492,427
Cajon Valley Union Elementary	12,020,249	3,865,339	1,207,326	5,044,835	22,137,749	58,469,146
Dehesa Elementary	505,120	184,221	70,506	118,185	878,032	1,130,646
Grossmont Union High	15,467,369	9,096,732	1,464,972	6,491,219	32,520,292	74,064,479
Jamul-Dulzura Union Elementary	525,327	128,372	29,969	83,559	767,227	1,264,441
La Mesa-Spring Valley Elementary	7,804,554	3,383,431	838,995	2,931,686	14,958,666	36,396,324
Lakeside Union Elementary	4,057,039	1,628,177	379,333	1,340,996	7,405,545	13,308,158
Lemon Grove Elementary	2,012,702	885,046	236,071	156,155	3,289,974	8,828,637
Mountain Empire Unified	1,452,589	522,614	192,809	961,324	3,129,336	5,268,801
Santee Elementary	4,106,065	1,573,459	666,180	1,539,388	7,885,092	17,663,987
TOTAL EAST COUNTY	\$ 49,007,708	\$ 21,583,157	\$ 5,199,998	\$ 18,842,438	\$ 94,633,301	\$ 218,887,045
NORTH COASTAL						
Cardiff Elementary	\$ 401,329	\$ 101,980	\$ 44,438	\$ 84,727	\$ 632,474	\$ 1,566,336
Carlsbad Unified	7,034,897	2,885,048	794,759	2,403,301	13,118,005	36,524,906
Del Mar Union Elementary	2,500,754	969,030	292,107	409,659	4,171,550	11,096,779
Encinitas Union Elementary	3,120,390	1,111,838	373,526	904,091	5,509,845	14,533,921
Fallbrook Union Elementary	3,035,917	1,558,054	368,650	1,505,340	6,467,961	15,896,125
Fallbrook Union High	1,301,767	447,403	147,514	656,864	2,553,549	6,132,300
Oceanside Unified	10,531,087	4,618,752	1,185,824	2,857,842	19,193,505	53,874,792
Rancho Santa Fe Elementary	387,732	110,328	39,271	83,716	621,047	1,424,832
San Dieguito Union High	8,320,229	2,763,266	928,089	2,110,762	14,122,346	25,329,740
San Marcos Unified	13,291,826	3,214,339	1,460,427	2,035,384	20,001,977	59,390,704
Solana Beach Elementary	1,823,266	434,637	207,147	537,351	3,002,401	9,235,896
Vallecitos Elementary	105,552	35,480	14,118	36,780	191,930	239,531
Vista Unified	13,434,800	5,084,945	1,496,713	2,974,193	22,990,651	61,385,564
Bonsall Unified	1,425,941	614,192	173,080	580,549	2,793,762	7,242,358
TOTAL NORTH COASTAL	\$ 66,715,487	\$ 23,949,293	\$ 7,525,663	\$ 17,180,560	\$ 115,371,003	\$ 303,873,784
NORTH INLAND						
Borrego Springs Unified	\$ 220,885	\$ 93,305	\$ 27,273	\$ 58,762	\$ 400,225	\$ 974,357
Escondido Union Elementary	9,566,307	4,187,415	1,169,311	4,509,910	19,432,944	42,401,669
Escondido Union High	5,405,024	1,570,199	556,220	1,504,869	9,036,312	18,443,633
Julian Union Elementary	495,734	106,649	34,281	75,320	711,984	1,098,219
Julian Union High	66,791	50,557	7,273	58,767	183,388	543,041
Ramona Unified	2,751,890	782,708	373,846	1,141,118	5,049,562	11,896,127
San Pasqual Union Elementary	563,244	74,696	39,310	61,262	738,512	724,164
Spencer Valley Elementary	2,579,283	702,585	179,951	209,138	3,670,957	3,419,480
Valley Center-Pauma Unified	2,530,704	1,088,898	271,961	607,104	4,498,667	8,574,319
Warner Unified	112,099	72,232	21,706	20,391	226,428	506,548
TOTAL NORTH INLAND	\$ 24,291,961	\$ 8,729,244	\$ 2,681,132	\$ 8,246,642	\$ 43,948,979	\$ 88,581,558
SOUTH COUNTY						
Chula Vista Elementary	\$ 19,079,558	\$ 6,582,089	\$ 1,015,000	\$ 7,245,735	\$ 33,922,382	\$ 68,010,814
Coronado Unified	1,736,429	612,893	105,528	623,017	3,077,867	7,486,827
National Elementary	3,201,385	1,344,054	184,918	1,240,663	5,971,020	12,159,454
San Ysidro Elementary	1,789,008	928,153	148,179	448,571	3,313,910	11,379,729
South Bay Union Elementary	3,929,839	2,035,612	235,318	1,686,070	7,886,839	17,889,214
Sweetwater Union High	24,827,853	7,953,366	1,305,779	6,077,259	40,164,257	94,361,516
TOTAL SOUTH COUNTY	\$ 54,564,072	\$ 19,456,166	\$ 2,994,722	\$ 17,321,314	\$ 94,336,274	\$ 211,287,554
Poway Unified	\$ 24,206,622	\$ 6,974,093	\$ 2,574,104	\$ 8,408,701	\$ 42,163,520	\$ 97,953,380
San Diego Unified	74,168,556	28,170,044	9,903,161	23,510,617	135,752,378	355,126,531
TOTAL	\$ 98,375,178	\$ 35,144,137	\$ 12,477,265	\$ 31,919,318	\$ 177,915,898	\$ 453,079,911
TOTAL K-12	\$ 292,954,406	\$ 108,861,998	\$ 30,878,780	\$ 93,510,271	\$ 526,205,455	\$ 1,275,709,853

Source: 2021-2022 Unaudited Actuals Financial Reports, SACS Report (Form 01)

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

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

TABLE VIII SPECIAL EDUCATION REVENUE AND EXPENDITURE ANALYSIS 2021-2022

	(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	\$ -	\$ 2,492,427	100.00%	N/A	\$ 831,039	33.34%
Cajon Valley Union Elementary	240,522	58,709,668	99.59%	0.41%	36,571,919	62.29%
Dehesa Elementary	-	1,130,646	100.00%	N/A	252,614	22.34%
Grossmont Union High	116,730	74,181,209	99.84%	0.16%	41,660,917	56.16%
Jamul-Dulzura Union Elementary	-	1,264,441	100.00%	N/A	497,213	39.32%
La Mesa-Spring Valley Elementary	22,521	36,418,844	99.94%	0.06%	21,460,178	58.93%
Lakeside Union Elementary	744,210	14,052,368	94.70%	5.30%	6,646,823	47.30%
Lemon Grove Elementary	-	8,828,637	100.00%	N/A	5,538,663	62.74%
Mountain Empire Unified	3,942	5,272,743	99.93%	0.07%	2,143,407	40.65%
Santee Elementary	779,998	18,443,984	95.77%	4.23%	10,558,892	57.25%
TOTAL EAST COUNTY	\$ 1,907,922	\$ 220,794,967	98.98%	1.70%	\$ 126,161,666	57.14%
NORTH COASTAL						
Cardiff Elementary	\$ -	\$ 1,566,336	100.00%	N/A	\$ 933,861	59.62%
Carlsbad Unified	52,024	36,576,930	99.86%	0.14%	23,458,925	64.14%
Del Mar Union Elementary	10,018	11,106,797	99.91%	0.09%	6,935,247	62.44%
Encinitas Union Elementary	20,069	14,553,990	99.86%	0.14%	9,044,146	62.14%
Fallbrook Union Elementary	150,000	16,046,125	99.07%	0.93%	9,578,164	59.69%
Fallbrook Union High	44,141	6,176,441	99.29%	0.71%	3,622,892	58.66%
Oceanside Unified	140,495	54,015,287	99.74%	0.26%	34,821,783	64.47%
Rancho Santa Fe Elementary	-	1,424,832	100.00%	N/A	803,785	56.41%
San Dieguito Union High	216,618	25,546,358	99.15%	0.85%	11,424,012	44.72%
San Marcos Unified	6,541	59,397,246	99.99%	0.01%	39,395,269	66.33%
Solana Beach Elementary	-	9,235,896	100.00%	N/A	6,233,495	67.49%
Vallecitos Elementary	-	239,531	100.00%	N/A	47,601	19.87%
Vista Unified	2,376,480	63,762,043	96.27%	3.73%	40,771,392	63.94%
Bonsall Unified	1	7,242,359	100.00%	0.00%	4,448,596	61.42%
TOTAL NORTH COASTAL	\$ 3,016,386	\$ 306,890,171	99.51%	0.69%	\$ 191,519,167	62.41%
NORTH INLAND						
Borrego Springs Unified	\$ -	\$ 974,357	100.00%	N/A	\$ 574,132	58.92%
Escondido Union Elementary	57,191	42,458,860	99.87%	0.13%	23,025,916	54.23%
Escondido Union High	103,023	18,546,656	99.44%	0.56%	9,510,344	51.28%
Julian Union Elementary	-	1,098,219	100.00%	N/A	386,235	35.17%
Julian Union High	-	543,041	100.00%	N/A	359,653	66.23%
Ramona Unified	67,728	11,963,855	99.43%	0.57%	6,914,293	57.79%
San Pasqual Union Elementary	-	724,164	100.00%	N/A	-	0.00%
Spencer Valley Elementary	14,000	3,433,480	99.59%	0.41%	-	0.00%
Valley Center-Pauma Unified	238,850	8,813,169	97.29%	2.71%	4,314,501	48.96%
Warner Unified	11,793	518,341	97.72%	2.28%	291,914	56.32%
TOTAL NORTH INLAND	\$ 492,585	\$ 89,074,143	99.34%	1.11%	\$ 45,376,988	50.94%
SOUTH COUNTY						
Chula Vista Elementary	\$ 1,737,299	\$ 69,748,113	97.51%	2.49%	\$ 35,825,731	51.36%
Coronado Unified	37,157	7,523,984	99.51%	0.49%	4,446,117	59.09%
National Elementary	302,621	12,462,076	97.57%	2.43%	6,491,056	52.09%
San Ysidro Elementary	60,078	11,439,807	99.47%	0.53%	8,125,897	71.03%
South Bay Union Elementary	150,806	18,040,020	99.16%	0.84%	10,153,182	56.28%
Sweetwater Union High	496,900	94,858,416	99.48%	0.52%	54,694,160	57.66%
TOTAL SOUTH COUNTY	\$ 2,784,862	\$ 214,072,416	98.78%	1.22%	\$ 119,736,142	55.93%
Poway Unified	\$ 672,535	\$ 98,625,915	99.32%	0.68%	\$ 56,462,395	57.25%
San Diego Unified	1,061,718	356,188,248	99.70%	0.30%	220,435,870	61.89%
TOTAL	\$ 1,734,252	\$ 454,814,164	99.51%	0.49%	\$ 276,898,266	60.88%
TOTAL K-12	\$ 9,936,008	\$ 1,285,645,860	99.22%	1.04%	\$ 759,692,229	59.09%

TABLE IX COSTS BY PROGRAM - GENERAL FUND 2021-2022

		(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	\$ -	\$ 9,087,263	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	4,711,415	-	-	-	-	-
	TOTAL COSTS	-	13,798,677	-	-	-	-	-
Cajon Valley Union	Direct Costs	839,750	111,428,450	-	-	-	-	-
	Allocated Costs	-	38,409,052	-	-	-	-	-
	TOTAL COSTS	839,750	149,837,502	-	-	-	-	-
Cardiff	Direct Costs	-	6,452,612	-	-	-	-	-
	Allocated Costs	-	2,091,473	-	-	-	-	-
	TOTAL COSTS	-	8,544,086	-	-	-	-	-
Chula Vista Elementary	Direct Costs	322,174	209,850,189	-	-	-	-	-
	Allocated Costs	410,605	75,759,791	-	-	820,326	-	-
	TOTAL COSTS	732,779	285,609,980	-	-	820,326	-	-
Dehesa	Direct Costs	-	1,018,679	-	-	-	-	-
	Allocated Costs	-	731,053	-	-	-	-	-
	TOTAL COSTS	-	1,749,732	-	-	-	-	-
Del Mar Union	Direct Costs	97,431	38,702,466	-	-	-	-	-
	Allocated Costs	-	12,334,787	-	-	-	-	-
	TOTAL COSTS	97,431	51,037,253	-	-	-	-	-
Encinitas Union	Direct Costs	-	40,995,041	-	-	-	-	-
	Allocated Costs	-	11,559,317	-	-	-	-	-
	TOTAL COSTS	-	52,554,358	-	-	-	-	-
Escondido Union	Direct Costs	1,152,989	108,488,727	1,397,096	-	763,809	-	-
	Allocated Costs	-	43,576,362	-	-	113,071	-	-
	TOTAL COSTS	1,152,989	152,065,089	1,397,096	-	876,880	-	-
Fallbrook Union Elementary	Direct Costs	107,566	42,983,846	915,088	-	172,450	-	-
	Allocated Costs	-	13,477,464	-	-	246,012	-	-
	TOTAL COSTS	107,566	56,461,310	915,088	-	418,462	-	-
Jamul-Dulzura Union	Direct Costs	9,229	3,840,535	-	-	-	-	-
	Allocated Costs	-	2,640,577	-	-	-	-	-
	TOTAL COSTS	9,229	6,481,113	-	-	-	-	-
Julian Union	Direct Costs	111,911	2,209,191	-	-	-	-	-
	Allocated Costs	-	942,425	-	-	-	-	-
	TOTAL COSTS	111,911	3,151,616	-	-	-	-	-
La Mesa-Spring Valley	Direct Costs	74,894	90,331,318	-	-	-	-	350,027
	Allocated Costs	2,297	14,727,166	-	-	-	-	-
	TOTAL COSTS	77,191	105,058,484	-	-	-	-	350,027
Lakeside Union	Direct Costs	14,577	36,104,638	-	-	-	-	-
	Allocated Costs	-	10,657,546	-	-	-	-	-
	TOTAL COSTS	14,577	46,762,184	-	-	-	-	-
Lemon Grove	Direct Costs	19,083	28,251,818	-	-	-	-	-
	Allocated Costs	-	8,380,028	-	-	-	-	-
	TOTAL COSTS	19,083	36,631,846	-	-	-	-	-
National	Direct Costs	1,191	40,134,181	-	-	-	-	-
	Allocated Costs	-	17,829,668	-	-	-	-	-
	TOTAL COSTS	1,191	57,963,849	-	-	-	-	-
Rancho Santa Fe	Direct Costs	-	7,797,370	-	-	-	-	-
	Allocated Costs	-	1,998,762	-	-	-	-	-
	TOTAL COSTS	-	9,796,132	-	-	-	-	-
San Pasqual Union	Direct Costs	-	3,567,420	-	-	-	-	-
	Allocated Costs	-	1,396,373	-	-	-	-	-
	TOTAL COSTS	-	4,963,793	-	-	-	-	-
San Ysidro	Direct Costs	47,799	36,908,348	-	-	-	-	-
	Allocated Costs	3,267,398	7,927,565	-	-	-	-	-
	TOTAL COSTS	3,315,196	44,835,913	-	-	-	-	-
Santee	Direct Costs	15,091	39,205,446	480,759	-	-	-	169,789
	Allocated Costs	320,786	13,118,799	96,219	-	-	-	45,827
	TOTAL COSTS	335,877	52,324,245	576,978	-	-	-	215,615

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

(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								
\$ -	\$ -	\$ 9,087,263	\$ 74,991	\$ -	\$ 74,991	\$ 2,406,307	\$ -	\$ 11,568,561
-	-	4,711,415	-	-	-	394,040	-	5,105,455
-	-	13,798,677	74,991	-	74,991	2,800,347	-	16,674,016
-	-	112,268,200	3,587,990	-	3,587,990	57,700,845	-	173,557,035
-	-	38,409,052	18,261	-	18,261	8,870,876	-	47,298,188
-	-	150,677,252	3,606,251	-	3,606,251	66,571,720	-	220,855,223
-	-	6,452,612	338,330	-	338,330	1,462,568	-	8,253,511
-	-	2,091,473	-	-	-	165,721	-	2,257,194
-	-	8,544,086	338,330	-	338,330	1,628,289	-	10,510,706
-	-	210,172,363	3,279,830	-	3,279,830	67,103,080	-	280,555,272
-	-	76,990,722	7,381,220	-	7,381,220	13,600,909	-	97,972,851
-	-	287,163,084	10,661,050	-	10,661,050	80,703,989	-	378,528,123
-	-	1,018,679	-	-	-	1,129,232	-	2,147,911
-	-	731,053	-	-	-	115,164	-	846,216
-	-	1,749,732	-	-	-	1,244,395	-	2,994,127
-	-	38,799,897	139,623	-	139,623	11,096,779	-	50,036,300
-	-	12,334,787	-	-	-	1,492,731	-	13,827,517
-	-	51,134,684	139,623	-	139,623	12,589,510	-	63,863,817
-	-	40,995,041	1,158	-	1,158	14,408,472	-	55,404,670
-	-	11,559,317	-	-	-	2,173,170	-	13,732,487
-	-	52,554,358	1,158	-	1,158	16,581,642	-	69,137,157
-	-	111,802,621	4,270,382	-	4,270,382	42,401,669	-	158,474,672
-	-	43,689,433	-	-	-	10,160,742	-	53,850,175
-	-	155,492,054	4,270,382	-	4,270,382	52,562,412	-	212,324,847
-	-	44,178,951	377,369	690,015	1,067,384	15,711,439	-	60,957,773
-	-	13,723,476	81,444	-	81,444	3,364,914	-	17,169,834
-	-	57,902,427	458,813	690,015	1,148,828	19,076,353	-	78,127,608
-	-	3,849,764	15,085	-	15,085	1,260,026	-	5,124,875
-	-	2,640,577	-	-	-	596,915	-	3,237,492
-	-	6,490,341	15,085	-	15,085	1,856,941	-	8,362,367
-	-	2,321,102	5,230	-	5,230	1,098,219	-	3,424,552
-	-	942,425	-	-	-	189,674	-	1,132,098
-	-	3,263,527	5,230	-	5,230	1,287,893	-	4,556,650
-	-	90,756,239	601,418	-	601,418	36,396,324	-	127,753,980
-	-	14,729,463	1,806	-	1,806	4,175,142	-	18,906,411
-	-	105,485,702	603,224	-	603,224	40,571,466	-	146,660,392
-	-	36,119,216	123,144	-	123,144	13,411,445	-	49,653,804
-	-	10,657,546	-	-	-	1,338,369	-	11,995,915
-	-	46,776,762	123,144	-	123,144	14,749,814	-	61,649,720
-	-	28,270,901	267,761	-	267,761	8,723,749	-	37,262,412
-	-	8,380,028	-	-	-	1,495,718	-	9,875,746
-	-	36,650,929	267,761	-	267,761	10,219,467	-	47,138,158
-	-	40,135,372	770,913	-	770,913	11,946,356	-	52,852,640
-	-	17,829,668	73,674	-	73,674	1,602,295	-	19,505,637
-	-	57,965,040	844,587	-	844,587	13,548,650	-	72,358,277
-	-	7,797,370	-	-	-	1,424,832	-	9,222,202
-	-	1,998,762	-	-	-	-	-	1,998,762
-	-	9,796,132	-	-	-	1,424,832	-	11,220,964
-	-	3,567,420	121,784	-	121,784	690,527	-	4,379,732
-	-	1,396,373	-	-	-	-	-	1,396,373
-	-	4,963,793	121,784	-	121,784	690,527	-	5,776,105
-	-	36,956,147	130,778	-	130,778	11,351,001	-	48,437,925
-	-	11,194,963	-	-	-	1,310,157	-	12,505,120
-	-	48,151,109	130,778	-	130,778	12,661,158	-	60,943,045
-	-	39,871,084	361,363	-	361,363	17,663,987	-	57,896,433
-	-	13,581,631	-	-	-	2,746,162	-	16,327,793
-	-	53,452,715	361,363	-	361,363	20,410,149	-	74,224,227

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

		(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	\$ 186,684	\$ -	\$ 373,327	\$ -	\$ 560,011	\$ 12,128,572
	Allocated Costs	103,179	-	-	-	103,179	5,208,633
	TOTAL COSTS	289,862	-	373,327	-	663,189	17,337,205
Cajon Valley Union	Direct Costs	2,862,445	67,714	-	-	2,930,159	176,487,194
	Allocated Costs	-	-	-	1,058,571	1,058,571	48,356,759
	TOTAL COSTS	2,862,445	67,714	-	1,058,571	3,988,730	224,843,953
Cardiff	Direct Costs	-	-	-	-	-	8,253,511
	Allocated Costs	-	-	-	-	-	2,257,194
	TOTAL COSTS	-	-	-	-	-	10,510,706
Chula Vista Elementary	Direct Costs	4,173,529	857,763	-	-	5,031,292	285,586,564
	Allocated Costs	33,101	3,094,353	-	-	3,127,454	101,100,305
	TOTAL COSTS	4,206,630	3,952,116	-	-	8,158,746	386,686,869
Dehesa	Direct Costs	-	-	-	-	-	2,147,911
	Allocated Costs	-	-	-	3,281,932	3,281,932	4,128,148
	TOTAL COSTS	-	-	-	3,281,932	3,281,932	6,276,059
Del Mar Union	Direct Costs	-	-	-	-	-	50,036,300
	Allocated Costs	-	-	-	-	-	13,827,517
	TOTAL COSTS	-	-	-	-	-	63,863,817
Encinitas Union	Direct Costs	262,242	134,499	141	-	396,882	55,801,553
	Allocated Costs	-	-	-	-	-	13,732,487
	TOTAL COSTS	262,242	134,499	141	-	396,882	69,534,040
Escondido Union	Direct Costs	4,511,853	39,688	-	-	4,551,540	163,026,212
	Allocated Costs	-	-	-	-	-	53,850,175
	TOTAL COSTS	4,511,853	39,688	-	-	4,551,540	216,876,388
Fallbrook Union Elementary	Direct Costs	919,423	-	-	-	919,423	61,877,197
	Allocated Costs	-	-	-	-	-	17,169,834
	TOTAL COSTS	919,423	-	-	-	919,423	79,047,031
Jamul-Dulzura Union	Direct Costs	-	-	-	-	-	5,124,875
	Allocated Costs	-	-	-	-	-	3,237,492
	TOTAL COSTS	-	-	-	-	-	8,362,367
Julian Union	Direct Costs	56,160	-	-	-	56,160	3,480,711
	Allocated Costs	-	-	-	87,736	87,736	1,219,835
	TOTAL COSTS	56,160	-	-	87,736	143,896	4,700,546
La Mesa-Spring Valley	Direct Costs	4,697,644	17,646	-	-	4,715,290	132,469,271
	Allocated Costs	-	-	-	728,021	728,021	19,634,432
	TOTAL COSTS	4,697,644	17,646	-	728,021	5,443,312	152,103,703
Lakeside Union	Direct Costs	641,761	-	15,046	-	656,807	50,310,611
	Allocated Costs	-	-	-	-	-	11,995,915
	TOTAL COSTS	641,761	-	15,046	-	656,807	62,306,526
Lemon Grove	Direct Costs	-	-	-	-	-	37,262,412
	Allocated Costs	-	-	-	-	-	9,875,746
	TOTAL COSTS	-	-	-	-	-	47,138,158
National	Direct Costs	-	99,227	-	-	99,227	52,951,867
	Allocated Costs	-	-	-	-	-	19,505,637
	TOTAL COSTS	-	99,227	-	-	99,227	72,457,504
Rancho Santa Fe	Direct Costs	-	-	-	-	-	9,222,202
	Allocated Costs	-	-	-	-	-	1,998,762
	TOTAL COSTS	-	-	-	-	-	11,220,964
San Pasqual Union	Direct Costs	-	-	-	-	-	4,379,732
	Allocated Costs	-	-	-	-	-	1,396,373
	TOTAL COSTS	-	-	-	-	-	5,776,105
San Ysidro	Direct Costs	-	-	(393)	-	(393)	48,437,532
	Allocated Costs	-	-	-	-	-	12,505,120
	TOTAL COSTS	-	-	(393)	-	(393)	60,942,652
Santee	Direct Costs	-	-	297,663	-	297,663	58,194,097
	Allocated Costs	-	-	-	-	-	16,327,793
	TOTAL COSTS	-	-	297,663	-	297,663	74,521,890

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

(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 2021-2022
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
ELEMENTARY SCHOOL DISTRICTS							
1,537,930	-	-	-	1,385,853	1,385,853	20,260,988	6.85%
20,841,233	91,618	-	1,673,700	7,977,404	9,742,723	255,427,909	7.23%
1,127,811	-	-	328,645	882,932	1,211,577	12,850,093	3.46%
16,704,150	195,481	190,138	474,249	3,099,424	3,959,292	407,350,311	4.26%
609,277	-	-	-	46,000	46,000	6,931,336	5.21%
5,078,658	1,202	-	-	1,694,202	1,695,404	70,637,879	4.47%
4,168,699	20,690	-	-	943,331	964,021	74,666,760	6.33%
12,662,390	297,586	-	4,173,537	6,487,249	10,958,373	240,497,151	5.46%
7,759,024	141,683	-	910,965	12,293,699	13,346,346	100,152,401	6.92%
1,213,007	3,144	-	-	58,946	62,090	9,637,464	8.73%
422,172	-	-	-	35,115	35,115	5,157,832	4.36%
9,279,870	46,163	79,156	161,719	(377,137)	(90,100)	161,293,473	4.85%
5,855,367	45,043	-	536,925	167,372	749,341	68,911,234	8.71%
5,603,511	6,885	-	804,890	363,799	1,175,573	53,917,242	10.10%
5,721,737	393,583	-	158,812	775,881	1,328,276	79,507,517	8.71%
1,527,298	1,263	-	246,489	347,859	595,611	13,343,872	9.60%
424,277	-	-	537,055	146,039	683,094	6,883,476	4.67%
5,699,865	152,618	-	874,715	1,114,916	2,142,248	68,784,766	10.71%
5,641,130	-	12,960	135,624	3,846,645	3,995,229	84,158,248	5.96%

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

		(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	\$ -	\$ 30,135,714	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	11,280,104	-	-	-	-	-
	TOTAL COSTS	-	41,415,818	-	-	-	-	-
South Bay Union	Direct Costs	160,088	67,502,973	-	-	-	-	-
	Allocated Costs	327	9,665,006	-	-	-	-	-
	TOTAL COSTS	160,414	77,167,978	-	-	-	-	-
Spencer Valley	Direct Costs	-	849,168	-	-	-	-	-
	Allocated Costs	-	199,615	-	-	-	-	-
	TOTAL COSTS	-	1,048,782	-	-	-	-	-
Vallecitos	Direct Costs	-	1,674,833	-	-	-	-	-
	Allocated Costs	-	687,869	-	-	-	-	-
	TOTAL COSTS	-	2,362,702	-	-	-	-	-
TOTAL ELEMENTARY	Direct Costs	\$ 2,973,773	\$ 957,520,226	\$ 2,792,943	\$ -	\$ 936,259	\$ -	\$ 519,816
	Allocated Costs	\$ 4,001,412	\$ 304,102,217	\$ 96,219	\$ -	\$ 1,179,409	\$ -	\$ 45,827
	TOTAL COSTS	\$ 6,975,185	\$ 1,261,622,443	\$ 2,889,162	\$ -	\$ 2,115,668	\$ -	\$ 565,642
HIGH SCHOOL DISTRICTS								
Escondido Union High	Direct Costs	\$ -	\$ 36,170,186	\$ 443,704	\$ 3,677,230	\$ 3,801,375	\$ -	\$ -
	Allocated Costs	-	9,143,115	13,211,838	3,798,311	2,102,007	-	-
	TOTAL COSTS	-	45,313,301	13,655,542	7,475,541	5,903,382	-	-
Fallbrook Union High	Direct Costs	-	15,382,481	-	1,006,621	672,761	-	-
	Allocated Costs	-	4,321,764	-	240,807	153,849	-	-
	TOTAL COSTS	-	19,704,245	-	1,247,428	826,610	-	-
Grossmont Union High	Direct Costs	-	108,723,249	4,277,242	2,026,292	-	-	-
	Allocated Costs	-	33,690,298	1,046,539	304,241	-	-	-
	TOTAL COSTS	-	142,413,547	5,323,781	2,330,534	-	-	-
Julian Union High	Direct Costs	-	1,631,615	-	22,332	-	-	-
	Allocated Costs	-	582,702	-	-	-	-	-
	TOTAL COSTS	-	2,214,317	-	22,332	-	-	-
San Dieguito Union High	Direct Costs	-	78,334,603	-	1,219,817	-	-	-
	Allocated Costs	-	37,027,315	-	583,520	-	-	-
	TOTAL COSTS	-	115,361,918	-	1,803,337	-	-	-
Sweetwater Union High	Direct Costs	-	298,888,518	744,137	302,933	848,514	-	102,530
	Allocated Costs	-	40,653,407	26,790	276,898	-	-	88,191
	TOTAL COSTS	-	339,541,924	770,927	579,830	848,514	-	190,721
TOTAL HIGH SCHOOL	Direct Costs	\$ -	\$ 539,130,652	\$ 5,465,083	\$ 8,255,225	\$ 5,322,650	\$ -	\$ 102,530
	Allocated Costs	\$ -	\$ 129,797,245	\$ 14,285,167	\$ 5,203,777	\$ 2,255,856	\$ -	\$ 88,191
	TOTAL COSTS	\$ -	\$ 668,927,896	\$ 19,750,250	\$ 13,459,001	\$ 7,578,506	\$ -	\$ 190,721

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

(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			
\$ -	\$ -	\$ 30,135,714	\$ 100,117	\$ -	\$ 100,117	\$ 9,235,896	\$ -	\$ 39,471,727
-	-	11,280,104	-	-	-	1,588,747	-	12,868,851
-	-	41,415,818	100,117	-	100,117	10,824,644	-	52,340,579
-	-	67,663,061	187,258	-	187,258	17,811,090	-	85,661,409
-	-	9,665,332	-	-	-	1,538,799	-	11,204,131
-	-	77,328,393	187,258	-	187,258	19,349,889	-	96,865,540
-	-	849,168	-	-	-	3,419,480	-	4,268,648
-	-	199,615	-	-	-	-	-	199,615
-	-	1,048,782	-	-	-	3,419,480	-	4,468,262
-	-	1,674,833	5,420	-	5,420	306,858	-	1,987,110
-	-	687,869	-	-	-	61,632	-	749,501
-	-	2,362,702	5,420	-	5,420	368,490	-	2,736,611
\$ -	\$ -	\$ 964,743,016	\$ 14,759,944	\$ 690,015	\$ 15,449,959	\$ 348,160,180	\$ -	\$ 1,328,353,155
\$ -	\$ -	\$ 309,425,084	\$ 7,556,404	\$ -	\$ 7,556,404	\$ 56,981,876	\$ -	\$ 373,963,364
\$ -	\$ -	\$ 1,274,168,100	\$ 22,316,348	\$ 690,015	\$ 23,006,363	\$ 405,142,056	\$ -	\$ 1,702,316,519
HIGH SCHOOL DISTRICTS								
\$ 3,746,226	\$ 16,004	\$ 47,854,726	\$ 4,324,607	\$ -	\$ 4,324,607	\$ 18,387,065	\$ 760,171	\$ 71,326,569
516,413	-	28,771,685	1,529,122	-	1,529,122	5,657,353	30,377	35,988,537
4,262,639	16,004	76,626,411	5,853,729	-	5,853,729	24,044,418	790,548	107,315,106
351,891	-	17,413,754	363,237	-	363,237	5,764,301	1,117,765	24,659,058
-	-	4,716,420	-	-	-	798,628	-	5,515,048
351,891	-	22,130,174	363,237	-	363,237	6,562,930	1,117,765	30,174,106
8,646,001	71,174	123,743,958	4,819,306	-	4,819,306	73,239,799	231,418	202,034,480
12,204	-	35,053,282	894,419	-	894,419	14,808,069	1,795,024	52,550,793
8,658,204	71,174	158,797,240	5,713,724	-	5,713,724	88,047,868	2,026,441	254,585,274
-	-	1,653,947	2,061	-	2,061	543,041	105,458	2,304,507
-	-	582,702	-	-	-	28,801	-	611,503
-	-	2,236,649	2,061	-	2,061	571,842	105,458	2,916,010
112,966	-	79,667,386	127,936	-	127,936	24,891,243	4,811,834	109,498,399
-	-	37,610,835	-	-	-	4,009,600	1,505,738	43,126,173
112,966	-	117,278,221	127,936	-	127,936	28,900,843	6,317,571	152,624,572
9,987,431	-	310,874,062	1,675,302	-	1,675,302	93,871,270	-	406,420,634
-	-	41,045,285	-	-	-	1,312,080	-	42,357,366
9,987,431	-	351,919,347	1,675,302	-	1,675,302	95,183,350	-	448,778,000
\$ 22,844,516	\$ 87,179	\$ 581,207,833	\$ 11,312,449	\$ -	\$ 11,312,449	\$ 216,696,720	\$ 7,026,646	\$ 816,243,647
\$ 528,617	\$ -	\$ 152,158,853	\$ 2,423,540	\$ -	\$ 2,423,540	\$ 26,614,532	\$ 3,331,139	\$ 184,528,064
\$ 23,373,133	\$ 87,179	\$ 733,366,686	\$ 13,735,989	\$ -	\$ 13,735,989	\$ 243,311,251	\$ 10,357,785	\$ 1,000,771,711

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

		(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,471,727
	Allocated Costs	-	-	-	54,284	54,284	12,923,135
	TOTAL COSTS	-	-	-	54,284	54,284	52,394,862
South Bay Union	Direct Costs	2,670,121	21,619	-	-	2,691,740	88,353,148
	Allocated Costs	-	-	-	640,557	640,557	11,844,689
	TOTAL COSTS	2,670,121	21,619	-	640,557	3,332,297	100,197,837
Spencer Valley	Direct Costs	-	-	-	-	-	4,268,648
	Allocated Costs	-	-	-	-	-	199,615
	TOTAL COSTS	-	-	-	-	-	4,468,262
Vallecitos	Direct Costs	302,567	-	-	-	302,567	2,289,677
	Allocated Costs	171,967	-	-	41,297	213,265	962,765
	TOTAL COSTS	474,534	-	-	41,297	515,831	3,252,442
TOTAL ELEMENTARY	Direct Costs	\$ 21,284,428	\$ 1,238,155	\$ 685,784	\$ -	\$ 23,208,367	\$ 1,351,561,522
	Allocated Costs	\$ 308,247	\$ 3,094,353	\$ -	\$ 5,892,399	\$ 9,294,999	\$ 383,258,363
	TOTAL COSTS	\$ 21,592,675	\$ 4,332,508	\$ 685,784	\$ 5,892,399	\$ 32,503,366	\$ 1,734,819,885
HIGH SCHOOL DISTRICTS							
Escondido Union High	Direct Costs	\$ 855,799	\$ 16,600	\$ 483,904	\$ -	\$ 1,356,304	\$ 72,682,873
	Allocated Costs	1,323,752	-	-	-	1,323,752	37,312,289
	TOTAL COSTS	2,179,551	16,600	483,904	-	2,680,056	109,995,162
Fallbrook Union High	Direct Costs	175,962	237,554	-	-	413,516	25,072,574
	Allocated Costs	-	-	-	-	-	5,515,048
	TOTAL COSTS	175,962	237,554	-	-	413,516	30,587,621
Grossmont Union High	Direct Costs	460,402	537,760	-	-	998,162	203,032,643
	Allocated Costs	33,433	-	-	-	33,433	52,584,226
	TOTAL COSTS	493,835	537,760	-	-	1,031,595	255,616,869
Julian Union High	Direct Costs	-	-	-	-	-	2,304,507
	Allocated Costs	-	-	-	-	-	611,503
	TOTAL COSTS	-	-	-	-	-	2,916,010
San Dieguito Union High	Direct Costs	120,848	-	-	-	120,848	109,619,247
	Allocated Costs	-	-	-	-	-	43,126,173
	TOTAL COSTS	120,848	-	-	-	120,848	152,745,420
Sweetwater Union High	Direct Costs	71,787	163,595	-	-	235,382	406,656,016
	Allocated Costs	-	-	-	1,550,269	1,550,269	43,907,635
	TOTAL COSTS	71,787	163,595	-	1,550,269	1,785,651	450,563,651
TOTAL HIGH SCHOOL	Direct Costs	\$ 1,684,799	\$ 955,509	\$ 483,904	\$ -	\$ 3,124,212	\$ 819,367,859
	Allocated Costs	\$ 1,357,185	\$ -	\$ -	\$ 1,550,269	\$ 2,907,454	\$ 187,435,517
	TOTAL COSTS	\$ 3,041,984	\$ 955,509	\$ 483,904	\$ 1,550,269	\$ 6,031,666	\$ 1,006,803,376

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

(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 2021-2022
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
4,741,745	-	97,210	-	2,046	99,256	57,235,863	9.04%
7,255,336	5,144	-	1,238,805	705,776	1,949,725	109,402,898	6.65%
130,224	28,674	-	-	2,450,000	2,478,674	7,077,160	2.92%
449,131	1,708	-	79,295	61,577	142,580	3,844,153	7.69%
\$ 124,453,841	\$ 1,432,484	\$ 379,463	\$ 12,335,425	\$ 44,508,928	\$ 58,656,299	\$ 1,917,930,026	
HIGH SCHOOL DISTRICTS							
7,461,851	3,259	-	1,836,351	30,428	1,870,038	119,327,051	5.19%
2,689,567	736	-	42,822	603,970	647,528	33,924,716	7.70%
18,347,451	-	-	2,853,760	1,397,706	4,251,466	278,215,786	7.08%
398,403	-	-	326,966	-	326,966	3,641,379	7.56%
12,877,106	20,624	-	1,851,684	3,908,742	5,781,050	171,403,576	5.40%
34,900,130	120,149	-	-	7,748,313	7,868,462	493,332,243	8.65%
\$ 76,674,508	\$ 144,768	\$ -	\$ 6,911,583	\$ 13,689,158	\$ 20,745,509	\$ 1,099,844,750	

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

		(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	\$ -	\$ 13,311,427	\$ -	\$ -	\$ -	\$ -	\$ -
	Allocated Costs	-	4,378,643	-	-	-	-	-
	TOTAL COSTS	-	17,690,070	-	-	-	-	-
Borrego Springs Unified	Direct Costs	-	3,304,503	-	-	-	-	-
	Allocated Costs	-	1,733,163	-	-	-	-	-
	TOTAL COSTS	-	5,037,667	-	-	-	-	-
Carlsbad Unified	Direct Costs	248,647	66,216,570	-	1,092,150	1,650,340	-	-
	Allocated Costs	158,322	22,192,386	-	300,385	372,492	-	-
	TOTAL COSTS	406,969	88,408,956	-	1,392,534	2,022,831	-	-
Coronado Unified	Direct Costs	6,776	21,594,678	-	-	-	-	-
	Allocated Costs	-	9,322,280	-	-	-	-	-
	TOTAL COSTS	6,776	30,916,958	-	-	-	-	-
Mountain Empire Unified	Direct Costs	353,956	17,683,374	-	-	-	-	-
	Allocated Costs	-	4,231,377	-	-	-	-	-
	TOTAL COSTS	353,956	21,914,752	-	-	-	-	-
Oceanside Unified	Direct Costs	2,691	109,033,164	-	1,338,417	1,998,758	-	-
	Allocated Costs	-	48,419,874	-	304,904	304,904	-	-
	TOTAL COSTS	2,691	157,453,038	-	1,643,321	2,303,663	-	-
Poway Unified	Direct Costs	-	195,853,549	-	1,567,500	4,394,870	-	-
	Allocated Costs	-	88,125,976	-	1,062,580	1,433,765	-	-
	TOTAL COSTS	-	283,979,526	-	2,630,079	5,828,635	-	-
Ramona Unified	Direct Costs	-	24,810,462	2,869,824	574,416	134,256	-	-
	Allocated Costs	-	14,847,774	1,201,007	285,954	57,191	-	-
	TOTAL COSTS	-	39,658,236	4,070,831	860,370	191,447	-	-
San Diego Unified	Direct Costs	2,352,457	693,121,092	3,609,172	10,999,111	13,716,749	-	2,306,796
	Allocated Costs	689,125	267,817,009	1,665,221	4,172,300	6,324,048	-	674,670
	TOTAL COSTS	3,041,582	960,938,101	5,274,394	15,171,411	20,040,796	-	2,981,466
San Marcos Unified	Direct Costs	-	139,451,829	-	1,910,194	577,007	-	-
	Allocated Costs	-	32,473,031	-	237,154	146,667	-	-
	TOTAL COSTS	-	171,924,860	-	2,147,348	723,674	-	-
Valley Center-Pauma Unified	Direct Costs	20,793	19,112,159	-	943,710	882,340	-	-
	Allocated Costs	-	10,407,366	-	458,263	321,966	-	-
	TOTAL COSTS	20,793	29,519,526	-	1,401,974	1,204,305	-	-
Vista Unified	Direct Costs	-	132,290,150	250	4,398,868	1,714,109	-	-
	Allocated Costs	-	47,003,503	-	1,048,218	493,308	-	-
	TOTAL COSTS	-	179,293,653	250	5,447,086	2,207,416	-	-
Warner Unified	Direct Costs	-	2,537,107	-	-	-	-	-
	Allocated Costs	-	1,790,337	-	-	-	-	-
	TOTAL COSTS	-	4,327,443	-	-	-	-	-
TOTAL UNIFIED	Direct Costs	\$ 2,985,319	\$ 1,438,320,065	\$ 6,479,246	\$ 22,824,365	\$ 25,068,429	\$ -	\$ 2,306,796
	Allocated Costs	\$ 847,447	\$ 552,742,720	\$ 2,866,228	\$ 7,869,758	\$ 9,454,339	\$ -	\$ 674,670
	TOTAL COSTS	\$ 3,832,766	\$ 1,991,062,784	\$ 9,345,474	\$ 30,694,124	\$ 34,522,768	\$ -	\$ 2,981,466
TOTAL K-12	Direct Costs	\$ 5,959,092	\$ 2,934,970,942	\$ 14,737,272	\$ 31,079,590	\$ 31,327,338	\$ -	\$ 2,929,141
	Allocated Costs	\$ 4,848,859	\$ 986,642,181	\$ 17,247,615	\$ 13,073,535	\$ 12,889,604	\$ -	\$ 808,688
	TOTAL COSTS	\$ 10,807,951	\$ 3,921,613,123	\$ 31,984,886	\$ 44,153,125	\$ 44,216,942	\$ -	\$ 3,737,830

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

(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								
\$ 188,113	\$ -	\$ 13,499,540	\$ 707,461	\$ -	\$ 707,461	\$ 6,931,687	\$ -	\$ 21,138,688
1,636,841	-	6,015,485	1,799,721	-	1,799,721	2,152,626	-	9,967,831
1,824,954	-	19,515,025	2,507,182	-	2,507,182	9,084,313	-	31,106,519
192,640	-	3,497,143	-	-	-	974,357	36,415	4,507,915
138,262	-	1,871,426	-	-	-	276,524	-	2,147,950
330,902	-	5,368,569	-	-	-	1,250,881	36,415	6,655,865
2,281,153	-	71,488,860	643,302	-	643,302	35,563,673	-	107,695,834
593,044	-	23,616,628	157,968	-	157,968	4,643,597	-	28,418,194
2,874,197	-	95,105,488	801,271	-	801,271	40,207,269	-	136,114,028
124,023	20,095	21,745,571	-	-	-	7,486,827	652,950	29,885,348
-	-	9,322,280	-	-	-	2,007,198	-	11,329,478
124,023	20,095	31,067,851	-	-	-	9,494,025	652,950	41,214,826
193,309	-	18,230,639	82,530	-	82,530	5,268,801	107,905	23,689,876
-	-	4,231,377	-	-	-	-	-	4,231,377
193,309	-	22,462,017	82,530	-	82,530	5,268,801	107,905	27,921,253
2,093,720	-	114,466,750	-	13,450	13,450	52,632,734	2,016	167,114,950
1,372,069	-	50,401,752	-	-	-	14,872,676	-	65,274,428
3,465,789	-	164,868,501	-	13,450	13,450	67,505,410	2,016	232,389,377
2,642,641	20,022	204,478,582	1,744,173	-	1,744,173	97,708,696	6,835,381	310,766,833
88,200	-	90,710,521	-	-	-	17,535,458	701,088	108,947,067
2,730,841	20,022	295,189,103	1,744,173	-	1,744,173	115,244,154	7,536,470	419,713,900
32,994	802	28,422,754	791,549	-	791,549	11,896,127	1,209,778	42,320,208
-	-	16,391,925	-	-	-	3,581,363	400,336	20,373,623
32,994	802	44,814,679	791,549	-	791,549	15,477,489	1,610,114	62,693,832
28,265,624	23,577	754,394,578	42,219,718	595	42,220,313	355,118,722	813,817	1,152,547,430
10,287,898	-	291,630,272	16,837,152	-	16,837,152	93,525,617	-	401,993,041
38,553,522	23,577	1,046,024,850	59,056,870	595	59,057,465	448,644,339	813,817	1,554,540,471
3,606,317	-	145,545,347	1,321,670	-	1,321,670	58,693,068	-	205,560,086
730,296	-	33,587,147	-	-	-	6,806,691	-	40,393,839
4,336,613	-	179,132,494	1,321,670	-	1,321,670	65,499,760	-	245,953,924
957,818	351	21,917,170	3,771,548	164,791	3,936,340	8,574,319	44,010	34,471,839
-	-	11,187,595	362,428	-	362,428	1,445,462	80,925	13,076,411
957,818	351	33,104,766	4,133,976	164,791	4,298,768	10,019,780	124,935	47,548,249
3,159,672	-	141,563,049	5,110,708	-	5,110,708	60,052,512	-	206,726,269
820,184	-	49,365,213	568,689	-	568,689	10,690,225	-	60,624,127
3,979,856	-	190,928,262	5,679,397	-	5,679,397	70,742,737	-	267,350,395
-	-	2,537,107	-	-	-	506,548	275,194	3,318,848
-	-	1,790,337	-	-	-	-	-	1,790,337
-	-	4,327,443	-	-	-	506,548	275,194	5,109,185
\$ 43,738,024	\$ 64,847	\$ 1,541,787,091	\$ 56,392,661	\$ 178,836	\$ 56,571,497	\$ 701,408,070	\$ 9,977,466	\$ 2,309,744,124
\$ 15,666,794	\$ -	\$ 590,121,957	\$ 19,725,958	\$ -	\$ 19,725,958	\$ 157,537,437	\$ 1,182,349	\$ 768,567,701
\$ 59,404,818	\$ 64,847	\$ 2,131,909,048	\$ 76,118,619	\$ 178,836	\$ 76,297,455	\$ 858,945,507	\$ 11,159,816	\$ 3,078,311,825
\$ 66,582,540	\$ 152,025	\$ 3,087,737,940	\$ 82,465,053	\$ 868,851	\$ 83,333,904	\$ 1,266,264,970	\$ 17,004,112	\$ 4,454,340,926
\$ 16,195,411	\$ -	\$ 1,051,705,893	\$ 29,705,903	\$ -	\$ 29,705,903	\$ 241,133,845	\$ 4,513,488	\$ 1,327,059,129
\$ 82,777,951	\$ 152,025	\$ 4,139,443,833	\$ 112,170,956	\$ 868,851	\$ 113,039,807	\$ 1,507,398,815	\$ 21,517,600	\$ 5,781,400,055

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

		(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	\$ 36,071	\$ -	\$ -	\$ -	\$ 36,071	\$ 21,174,759
	Allocated Costs	-	-	-	-	-	9,967,831
	TOTAL COSTS	36,071	-	-	-	36,071	31,142,590
Borrego Springs Unified	Direct Costs	-	202	-	-	202	4,508,116
	Allocated Costs	-	-	-	-	-	2,147,950
	TOTAL COSTS	-	202	-	-	202	6,656,066
Carlsbad Unified	Direct Costs	-	-	75,967	-	75,967	107,771,802
	Allocated Costs	-	-	-	-	-	28,418,194
	TOTAL COSTS	-	-	75,967	-	75,967	136,189,995
Coronado Unified	Direct Costs	-	1,714	5,530	-	7,243	29,892,592
	Allocated Costs	-	-	-	-	-	11,329,478
	TOTAL COSTS	-	1,714	5,530	-	7,243	41,222,070
Mountain Empire Unified	Direct Costs	-	-	-	-	-	23,689,876
	Allocated Costs	-	-	-	-	-	4,231,377
	TOTAL COSTS	-	-	-	-	-	27,921,253
Oceanside Unified	Direct Costs	4,677,533	455,183	-	-	5,132,716	172,247,666
	Allocated Costs	-	-	-	798,895	798,895	66,073,323
	TOTAL COSTS	4,677,533	455,183	-	798,895	5,931,611	238,320,989
Poway Unified	Direct Costs	3,265,413	233,717	-	-	3,499,130	314,265,962
	Allocated Costs	-	-	-	-	-	108,947,067
	TOTAL COSTS	3,265,413	233,717	-	-	3,499,130	423,213,029
Ramona Unified	Direct Costs	510,205	12,101	358,206	-	880,512	43,200,720
	Allocated Costs	-	-	-	-	-	20,373,623
	TOTAL COSTS	510,205	12,101	358,206	-	880,512	63,574,344
San Diego Unified	Direct Costs	24,087,610	899,650	-	-	24,987,260	1,177,534,691
	Allocated Costs	-	-	-	5,873,977	5,873,977	407,867,018
	TOTAL COSTS	24,087,610	899,650	-	5,873,977	30,861,237	1,585,401,708
San Marcos Unified	Direct Costs	1,523,630	352,127	89,893	-	1,965,650	207,525,736
	Allocated Costs	934,623	13,869	271,342	537,305	1,757,139	42,150,977
	TOTAL COSTS	2,458,252	365,996	361,235	537,305	3,722,788	249,676,713
Valley Center-Pauma Unified	Direct Costs	184,673	78,461	-	-	263,134	34,734,973
	Allocated Costs	16,570	-	-	168,230	184,799	13,261,210
	TOTAL COSTS	201,243	78,461	-	168,230	447,934	47,996,183
Vista Unified	Direct Costs	3,689,519	61,112	(1)	-	3,750,630	210,476,899
	Allocated Costs	24,762	-	-	1,104,160	1,128,922	61,753,049
	TOTAL COSTS	3,714,282	61,112	(1)	1,104,160	4,879,553	272,229,948
Warner Unified	Direct Costs	-	-	-	-	-	3,318,848
	Allocated Costs	-	-	-	-	-	1,790,337
	TOTAL COSTS	-	-	-	-	-	5,109,185
TOTAL UNIFIED	Direct Costs	\$ 37,974,652	\$ 2,094,268	\$ 529,596	\$ -	\$ 40,598,516	\$ 2,350,342,640
	Allocated Costs	\$ 975,955	\$ 13,869	\$ 271,342	\$ 8,482,566	\$ 9,743,732	\$ 778,311,433
	TOTAL COSTS	\$ 38,950,607	\$ 2,108,136	\$ 800,938	\$ 8,482,566	\$ 50,342,248	\$ 3,128,654,073
TOTAL K-12	Direct Costs	\$ 60,943,879	\$ 4,287,932	\$ 1,699,284	\$ -	\$ 66,931,094	\$ 4,521,272,021
	Allocated Costs	\$ 2,641,387	\$ 3,108,222	\$ 271,342	\$ 15,925,235	\$ 21,946,185	\$ 1,349,005,314
	TOTAL COSTS	\$ 63,585,265	\$ 7,396,153	\$ 1,970,626	\$ 15,925,235	\$ 88,877,279	\$ 5,870,277,334

TABLE IX (Continued)
COSTS BY PROGRAM - GENERAL FUND
2021-2022

(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 2021-2022
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	TOTAL OTHER COSTS		
UNIFIED SCHOOL DISTRICTS							
2,125,204	4,652	1,778	-	1,187,344	1,193,775	34,461,569	5.35%
735,535	11,440	-	90,727	215,418	317,585	7,709,187	5.94%
8,329,623	38,825	-	-	1,027,826	1,066,651	145,586,269	6.22%
2,994,489	6,462	6,860	8,943	14,587	36,852	44,253,411	5.39%
1,725,246	30,345	-	573,283	808,935	1,412,564	31,059,063	4.83%
12,603,620	288,656	-	879,525	1,356,742	2,524,923	253,449,532	5.73%
29,057,003	42,979	-	691,622	4,415,034	5,149,634	457,419,666	4.80%
6,828,813	20,605	-	844,603	3,097,241	3,962,450	74,365,606	6.79%
66,170,161	3,676,329	169,934	4,323,043	22,386,440	30,555,746	1,682,127,615	3.38%
12,775,255	99,974	24,432	-	762,802	887,208	263,339,176	3.93%
3,518,585	1,396	-	86,367	219,108	306,871	51,821,639	6.60%
13,321,663	141,626	(992)	1,150,535	1,719,804	3,010,974	288,562,585	6.05%
691,909	3,875	-	14,000	181,949	199,824	6,000,919	8.97%
\$ 160,877,107	\$ 4,367,164	\$ 202,013	\$ 8,662,649	\$ 37,393,232	\$ 50,625,058	\$ 3,340,156,237	
\$ 362,005,456	\$ 5,944,416	\$ 581,476	\$ 27,909,657	\$ 95,591,317	\$ 130,026,866	\$ 6,357,931,013	

Source 2021-2022 Unaudited Actuals Financial Reports, SACS Report (Form PCR)

TABLE X TEACHER SALARY EXPENSE SUMMARY 2021-2022

	(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	\$ 15,080,166	\$ 9,048,099	\$ 9,419,991	62.47%
Cajon Valley Union	215,084,737	129,050,842	129,253,379	60.09%
Dehesa	3,276,091	1,965,655	884,318	26.99%
Jamul-Dulzura Union	4,692,061	2,815,236	2,869,544	61.16%
Chula Vista Elementary	306,207,524	183,724,514	191,983,988	62.70%
La Mesa-Spring Valley	142,143,162	85,285,897	86,680,038	60.98%
Lakeside Union	59,052,558	35,431,535	36,776,084	62.28%
Del Mar Union	65,723,471	39,434,083	43,286,129	65.86%
Lemon Grove	48,222,611	28,933,567	29,750,247	61.69%
Encinitas Union	71,185,522	42,711,313	47,527,978	66.77%
Santee	76,324,529	45,794,717	48,530,180	63.58%
Cardiff	11,379,329	6,827,597	6,998,117	61.50%
Escondido Union	218,622,232	131,173,339	132,428,769	60.57%
Fallbrook Union Elementary	81,885,298	49,131,179	49,312,501	60.22%
Julian Union	4,426,614	2,655,968	2,327,850	52.59%
National	60,445,142	36,267,085	38,462,744	63.63%
Rancho Santa Fe	12,399,237	7,439,542	8,190,874	66.06%
San Pasqual Union	5,924,753	3,554,852	3,726,960	62.90%
San Ysidro	58,111,300	34,866,780	38,204,922	65.74%
Solana Beach	54,474,920	32,684,952	33,060,429	60.69%
South Bay Union	71,108,051	42,664,831	43,689,116	61.44%
Spencer Valley*	4,553,009	2,731,805	533,680	11.72%
Vallecitos	3,273,791	1,964,275	1,562,080	47.71%
TOTAL ELEMENTARY	\$ 1,593,596,107	\$ 956,157,664	\$ 985,459,918	57.80%
HIGH SCHOOL DISTRICTS				
Escondido Union High	\$ 102,762,633	\$ 61,657,580	\$ 52,523,319	51.11%
Fallbrook Union High	30,537,374	15,268,687	16,704,416	54.70%
Grossmont Union High	258,040,950	129,020,475	145,018,577	56.20%
Julian Union High	3,209,594	1,604,797	1,053,662	32.83%
San Dieguito Union High	155,634,948	77,817,474	91,362,389	58.70%
Sweetwater Union High	456,930,367	228,465,183	262,278,503	57.40%
TOTAL HIGH SCHOOL	\$ 1,007,115,865	\$ 513,834,196	\$ 568,940,865	51.82%
UNIFIED SCHOOL DISTRICTS				
Bonsall Unified	\$ 25,406,786	\$ 13,973,732	\$ 15,213,541	59.88%
Borrego Springs Unified	5,873,078	3,230,193	3,250,529	55.35%
Carlsbad Unified	128,942,010	70,918,106	80,324,075	62.29%
Coronado Unified	41,524,161	22,838,289	24,650,240	59.36%
Mountain Empire Unified	27,001,976	14,851,087	15,210,340	56.33%
Oceanside Unified	230,856,365	126,971,001	138,230,704	59.88%
Poway Unified	423,437,898	232,890,844	263,966,609	62.34%
Ramona Unified	61,598,265	33,879,046	35,439,918	57.53%
San Diego Unified	1,561,697,387	858,933,562.8	919,975,289	58.91%
San Marcos Unified	243,269,521	133,798,236	158,276,325	65.06%
Valley Center-Pauma Unified	46,400,645	25,520,355	25,520,388	55.00%
Vista Unified	266,051,385	146,328,262	164,611,583	61.87%
Warner Unified*	4,492,759	2,471,017	2,586,174	57.56%
TOTAL UNIFIED	\$ 3,066,552,235	\$ 1,686,603,729	\$ 1,847,255,714	59.34%
TOTAL K-12	\$ 5,667,264,207	\$ 3,156,595,589	\$ 3,401,656,497	56.32%

Source: 2021-2022 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

2021-2022

	(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	\$ 8,743,360	\$ -	\$ 3,109,851	\$ 175,643	\$ 1,651,897
Cajon Valley Union Elementary	174,788,763	-	52,896,859	1,772,743	-
Cardiff Elementary	29,028,785	-	1,283,121	31,301	2,652,000
Chula Vista Elementary	214,305,145	-	49,310,819	1,700,196	203,874,613
Dehesa Elementary	5,706,546	-	93,938	33,582	-
Del Mar Union Elementary	116,161,307	-	13,812,055	329,405	-
Encinitas Union Elementary	89,670,954	-	9,168,266	466,327	-
Escondido Union Elementary	179,829,646	-	33,196,760	1,487,650	12,466,838
Fallbrook Union Elementary	20,913,901	-	15,019,598	107,781	-
Jamul-Dulzura Union Elementary	9,721,026	-	194,010	64,396	-
Julian Union Elementary	-	-	1,542,881	108,344	-
La Mesa-Spring Valley Elementary	27,012,373	-	50,678,792	1,210,831	-
Lakeside Union Elementary	77,446,577	-	17,040,261	551,835	-
Lemon Grove Elementary	37,414,450	-	2,213,333	226,960	-
National Elementary	36,641,000	-	15,972,983	830,638	-
Rancho Santa Fe Elementary	34,192,139	-	1,265,545	186,672	-
San Pasqual Union Elementary	291,744	-	-	35,755	-
San Ysidro Elementary	204,262,463	-	18,191,841	528,915	38,685,637
Santee Elementary	75,159,679	-	10,627,436	466,538	23,890,973
Solana Beach Elementary	100,076,541	-	10,509,134	393,629	-
South Bay Union Elementary	67,154,255	-	19,894,379	384,453	-
Spencer Valley Elementary	-	-	26,124	6,136	-
Vallecitos Elementary	-	-	-	-	-
TOTAL ELEMENTARY	\$ 1,508,520,653	\$ -	\$ 326,047,986	\$ 11,099,732	\$ 283,221,958
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ 152,539,844	\$ -	\$ 21,168,537	\$ 815,562	\$ 51,105,040
Fallbrook Union High	18,610,956	-	6,244,213	149,681	-
Grossmont Union High	782,282,681	-	45,247,837	2,974,041	-
Julian Union High	2,767,995	-	105,789	-	-
San Dieguito Union High	437,603,744	-	26,383,660	2,164,563	-
Sweetwater Union High	376,281,149	-	156,344,348	8,987,262	1,140,000
TOTAL HIGH SCHOOL	\$ 1,770,086,370	\$ -	\$ 255,494,384	\$ 15,091,109	\$ 52,245,040
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 17,178,404	\$ -	\$ 4,195,212	\$ 64,720	\$ 6,557,849
Borrego Springs Unified	9,550,909	-	1,147,826	13,414	-
Carlsbad Unified	409,679,663	-	36,901,551	520,521	66,619,574
Coronado Unified	5,500,000	-	6,714,510	433,918	6,215,000
Mountain Empire Unified	5,901,692	-	6,902,742	133,951	-
Oceanside Unified	316,309,911	-	18,896,586	1,793,536	-
Poway Unified	537,273,909	-	64,632,761	4,878,853	481,668,921
Ramona Unified	-	-	3,677,620	870,631	17,975,000
San Diego Unified	5,547,869,473	-	136,132,998	39,166,475	-
San Marcos Unified	350,602,139	-	92,925,780	1,671,066	-
Valley Center-Pauma Unified	-	-	8,439,338	170,848	-
Vista Unified	265,528,368	-	39,355,149	2,403,890	40,510,000
Warner Unified	-	-	556,020	11,198	-
TOTAL UNIFIED	\$ 7,465,394,468	\$ -	\$ 420,478,093	\$ 52,133,022	\$ 619,546,344
TOTAL K-12	\$ 10,744,001,490	\$ -	\$1,002,020,463	\$ 78,323,863	\$ 955,013,342

Source: 2021-2022 Unaudited Actuals Financial Reports SACS Report (Form DEBT)

1 Present Value of net minimum lease payments as of June 30, 2022

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

TABLE XI (Continued)
GENERAL LONG-TERM DEBT
2021-2022

	(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	\$ 78,787	\$ -	\$ 14,968,564	\$ -	\$ 28,728,101
Cajon Valley Union Elementary	14,857,749	-	233,456,926	2,962,650	480,735,690
Cardiff Elementary	55,112	-	10,602,741	-	43,653,060
Chula Vista Elementary	8,864,603	-	197,499,043	-	675,554,419
Dehesa Elementary	-	-	2,647,487	549,732	9,031,285
Del Mar Union Elementary	1,786,301	41,601,595	37,161,042	13,057,061	223,908,766
Encinitas Union Elementary	-	-	38,866,047	-	138,171,594
Escondido Union Elementary	1,380,070	-	-	4,494,966	232,855,929
Fallbrook Union Elementary	-	-	41,092,432	-	77,133,712
Jamul-Dulzura Union Elementary	91,225	-	7,355,380	-	17,426,037
Julian Union Elementary	-	8,638	3,617,121	-	5,276,984
La Mesa-Spring Valley Elementary	540,312	-	159,319,148	586,112	239,347,568
Lakeside Union Elementary	-	-	58,801,871	-	153,840,544
Lemon Grove Elementary	-	-	25,832,015	-	65,686,758
National Elementary	551,249	-	36,426,857	1,571,177	91,993,904
Rancho Santa Fe Elementary	7,460	-	6,295,629	-	41,947,445
San Pasqual Union Elementary	-	-	7,146,342	-	7,473,841
San Ysidro Elementary	93,058	-	60,679,543	1,351,947	323,793,404
Santee Elementary	103,362	-	-	-	110,247,988
Solana Beach Elementary	6,444,733	30,758,287	52,256,176	-	200,438,500
South Bay Union Elementary	268,635	-	96,453,817	-	184,155,539
Spencer Valley Elementary	-	-	891,862	-	924,122
Vallecitos Elementary	-	-	2,954,829	-	2,954,829
TOTAL ELEMENTARY	\$ 35,122,657	\$ 72,368,520	\$ 1,094,324,872	\$ 24,573,645	\$ 3,355,280,021
HIGH SCHOOL DISTRICTS					
Escondido Union High	\$ -	\$ -	\$ 107,364,454	\$ 1,366,898	\$ 334,360,335
Fallbrook Union High	-	-	22,829,955	7,689,000	55,523,805
Grossmont Union High	560,201	38,615,974	265,649,912	-	1,135,330,646
Julian Union High	-	-	2,206,949	-	5,080,733
San Dieguito Union High	1,067,878	12,730,000	86,583,977	98,347,999	664,881,821
Sweetwater Union High	496,281	-	22,981,310	80,515,468	646,745,819
TOTAL HIGH SCHOOL	\$ 2,124,360	\$ 51,345,974	\$ 507,616,557	\$ 187,919,365	\$ 2,841,923,159
UNIFIED SCHOOL DISTRICTS					
Bonsall Unified	\$ 3,846,698	\$ -	\$ 25,632,383	\$ 1,667,490	\$ 59,142,756
Borrego Springs Unified	-	-	6,072,475	-	16,784,624
Carlsbad Unified	2,620,000	-	126,767,981	1,100,000	644,209,290
Coronado Unified	-	11,300,000	37,292,374	-	67,455,802
Mountain Empire Unified	1,487,378	-	21,832,447	771,997	37,030,207
Oceanside Unified	-	-	232,120,276	4,976,880	574,097,189
Poway Unified	4,462,675	54,460,000	422,439,876	7,042,818	1,576,859,813
Ramona Unified	11,967,199	-	57,968,355	525,020	92,983,826
San Diego Unified	1,108,751	-	793,205,000	10,715,000	6,528,197,697
San Marcos Unified	1,487,573	79,680,104	291,878,902	85,583,107	903,828,671
Valley Center-Pauma Unified	1,894,212	-	49,010,532	5,428,966	64,943,896
Vista Unified	181,049	-	287,043,809	6,983,011	642,005,276
Warner Unified	-	-	6,269,582	-	6,836,800
TOTAL UNIFIED	\$ 29,055,535	\$ 145,440,104	\$ 2,357,533,992	\$ 124,794,289	\$ 11,214,375,847
TOTAL K-12	\$ 66,302,552	\$ 269,154,598	\$ 3,959,475,421	\$ 337,287,299	\$ 17,411,579,027

TABLE XII
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2021-2022

(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	\$ 1,088	\$ -	\$ 352	\$ 736	0.04306	0.04232
	460352	2,346	-	248	2,098	0.07374	0.03010
	Totals	3,434	-	600	2,834		
Cajon Valley Union Elementary	461356	1,080	-	1,080	-	0.00852	0.00901
	461357	7,909	-	1,146	6,763	0.00759	0.00809
	461358	9,985	-	590	9,395	0.00380	0.00432
	461359	18,915	-	176	18,739	0.00433	0.00343
	461360	24,365	-	385	23,980	0.00769	0.00788
	461362	19,545	-	860	18,685	0.00755	0.00828
	461363	18,170	-	135	18,035	0.00416	0.00418
	461364	17,760	-	145	17,615	0.00435	0.00452
	461365	21,565	-	1,505	20,060	0.01082	0.01174
	461366	2,100	-	2,100	-	0.01164	0.01234
	461367	16,205	-	310	15,895	0.00471	0.00839
	461368	7,000	-	-	7,000	0.01199	0.01183
	461369	13,650	-	200	13,450	0.00580	0.00753
	Totals	178,249	-	8,632	169,617		
Cardiff Elementary	461550	2,129	-	368	1,761	0.03701	0.03727
	461552	13,770	-	-	13,770	0.01408	0.01479
	461553	8,000	-	125	7,875	0.00801	0.00862
	Totals	23,899	-	493	23,406		
Chula Vista Elementary	461769	7,225	-	980	6,245	0.00251	0.00271
	461770	11,430	-	1,135	10,295	0.00343	0.00373
	461771	23,620	-	485	23,135	0.00736	0.00744
	461772	16,805	-	2,710	14,095	0.00715	0.00782
	461773	11,020	-	235	10,785	0.00331	0.00344
	461774	44,940	-	120	44,820	0.01069	0.01062
	461776	-	50,000	-	50,000	0.02834	0.02879
	Totals	115,040	50,000	5,665	159,375		
Dehesa Elementary	462050	2,390	-	20	2,370	0.02980	0.03090
	462051	2,148	-	13	2,135	0.02529	0.02646
	Totals	4,538	-	33	4,505		
Del Mar Union	462154	55,285	-	5,225	50,060	0.00699	0.02602
	Totals	55,285	-	5,225	50,060		
Encinitas Union Elementary	462652	2,199	-	1,116	1,083	0.00000	0.01789
	462653	12,999	-	-	12,999	0.01073	0.00001
	462654	9,998	-	1,642	8,356	0.00417	0.00001
	462655	13,999	-	11,886	2,113	0.00292	0.00001
	462656	7,200	-	-	7,200	0.00501	0.00115
	462657	-	2,440	-	2,440	0.00001	0.00000
	462658	-	20,465	-	20,465	0.00000	0.00000
	Totals	46,395	22,905	14,644	54,656		
Escondido Union Elementary	462759	1,275	-	-	1,275	0.00000	0.00001
	462761	54,555	-	44,780	9,775	0.00183	0.01171
	462762	23,510	-	2,500	21,010	0.01370	0.01478
	462763	53,000	-	450	52,550	0.00945	0.01207
	462764	17,070	-	-	17,070	0.00410	0.00125
	462765	-	52,345	-	52,345	0.00749	0.00000
	Totals	149,410	52,345	47,730	154,025		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2021-2022

(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							
Fallbrook Union Elementary	463050	600	-	-	600	0.00000	0.00003
	463051	1,519	-	-	1,519	0.00343	0.00724
	463052	663	-	-	663	0.00002	0.00002
	463054	1,312	-	-	1,312	0.00020	0.00023
	463055	4,785	-	1,740	3,045	0.01933	0.01884
	463056	7,795	-	240	7,555	0.00586	0.00656
	Totals	16,674	-	1,980	14,694		
Jamul-Dulzura Union Elementary	464155	953	-	213	740	0.04216	0.05004
	464156	2,001	-	-	2,001	0.00000	0.00000
	464157	2,645	-	-	2,645	0.00428	0.00642
	Totals	5,599	-	213	5,386		
La Mesa-Spring Valley Elementary	464950	735	-	-	735	0.00000	0.00205
	464951	12,430	-	-	12,430	0.02409	0.01901
	464952	1,430	-	1,150	280	0.00000	0.00038
	464953	2,650	-	2,650	-	0.00000	0.00000
	464954	-	-	-	-	0.02370	0.00000
	Totals	17,245	-	3,800	13,445		
Lakeside Union Elementary	464850	1,783	-	-	1,783	0.00000	0.00000
	464851	10,690	-	-	10,690	0.00000	0.00000
	464853	5,850	-	50	5,800	0.00475	0.00800
	464854	17,455	-	500	16,955	0.02525	0.02412
	464855	14,010	-	505	13,505	0.01060	0.02431
	464856	-	-	-	-	0.01345	0.00000
	Totals	49,788	-	1,055	48,733		
Lemon Grove Elementary	465150	776	-	182	594	0.01785	0.01961
	465151	896	-	104	792	0.00982	0.01033
	465152	1,499	-	94	1,405	0.00701	0.00729
	465154	7,999	-	-	7,999	0.00004	0.00000
	465155	3,560	-	320	3,240	0.01367	0.01184
	465156	4,810	-	-	4,810	0.00921	0.00374
	465158	218	-	218	-	0.00000	0.00000
	465159	2,910	-	80	2,830	0.01290	0.02008
	465161	4,010	-	125	3,885	0.00567	0.00877
	Totals	26,678	-	1,123	25,555		
National	466050	17,310	-	-	17,310	0.01688	0.01789
	466051	8,020	-	115	7,905	0.00684	0.00685
	466052	-	3,000	-	3,000	0.02130	0.00000
	Totals	25,330	3,000	115	28,215		
Rancho Santa Fe Elementary	467653	101	-	-	101	0.00002	0.00002
	467655	997	-	6	991	0.00033	0.00034
	467657	31,040	-	1,290	29,750	0.03499	0.03468
	Totals	32,138	-	1,296	30,842		
San Pasqual Union Elementary	468552	155	-	42	113	0.01667	0.01821
	Totals	155	-	42	113		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2021-2022

(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							
San Ysidro Elementary	468854	13,426	-	1,035	12,391	0.04224	0.03369
	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	15,650	-	2,185	13,465	0.01790	0.03506
	468859	43,088	-	1,375	41,713	0.02871	0.02705
	468860	-	20,000	-	20,000	0.02295	0.02530
	468861	-	15,830	-	15,830	0.02306	0.02539
	Totals	115,874	35,830	4,595	147,109		
Santee Elementary	468753	3,710	-	-	3,710	0.00002	0.00002
	468754	2,088	-	135	1,953	0.00275	0.00291
	468755	1,552	-	-	1,552	0.00002	0.00002
	468756	23,964	-	1,012	22,952	0.01967	0.01885
	468757	8,854	-	85	8,769	0.00139	0.00151
	468758	10,325	-	270	10,055	0.00781	0.00811
	468759	14,370	-	-	14,370	0.02688	0.02850
	Totals	64,863	-	1,502	63,361		
South Bay Union Elementary	469052	876	-	293	583	0.01582	0.01693
	469054	13,890	-	555	13,335	0.01742	0.01875
	469055	15,035	-	560	14,475	0.01737	0.01727
	469056	5,740	-	105	5,635	0.00562	0.00595
	469057	8,935	-	115	8,820	0.00484	0.00447
	Totals	44,476	-	1,628	42,848		
TOTAL ELEMENTARY		\$ 1,071,285	\$ 164,080	\$ 103,491	\$ 1,131,874		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2021-2022

(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bond Ref. Number	Principal Beginning Balance	Increases	Decreases	Principal Ending Balance	Secured	Unsecured
HIGH SCHOOL DISTRICTS							
Escondido Union High	472756	\$ 1,678	\$ -	\$ 1,678	\$ -	0.00000	0.00000
	472757	34,217	-	-	34,217	0.03124	0.00236
	472758	26,996	-	-	26,996	0.00000	0.02883
	472759	20,000	-	-	20,000	0.00109	0.00100
	Totals	82,891	-	1,678	81,213		
Fallbrook Union High	473055	9,000	-	1,200	7,800	0.00324	0.00249
	473056	-	12,000	-	12,000	0.00695	0.02139
	Totals	9,000	12,000	1,200	19,800		
Grossmont Union High	473150	14,521	-	-	14,521	0.00779	0.00779
	473151	41,454	-	-	41,454	0.00000	0.00000
	473152	27,205	-	-	27,205	0.00000	0.00000
	473156	24,990	-	-	24,990	0.00491	0.00433
	473157	3,775	-	3,775	-	0.00000	0.00000
	473159	35,395	-	7,530	27,865	0.01490	0.01416
	473161	67,273	-	273	67,000	0.00072	0.00102
	473162	49,320	-	2,970	46,350	0.00833	0.00864
	473163	44,770	-	1,145	43,625	0.00000	0.00000
	473164	89,305	-	-	89,305	0.00474	0.00491
	473165	15,260	-	610	14,650	0.00223	0.00228
	473166	37,350	-	-	37,350	0.00310	0.00305
	473168	9,645	-	85	9,560	0.00081	0.00084
	473169	15,280	-	30	15,250	0.00145	0.00108
	473170	38,490	-	-	38,490	0.00288	0.00292
	473171	37,380	-	1,400	35,980	0.00238	0.00244
	473172	13,580	-	385	13,195	0.00087	0.00089
	473173	45,450	-	-	45,450	0.00207	0.00125
	473175	-	20,500	1,120	19,380	0.00730	0.00766
	Totals	610,443	20,500	19,323	611,620		
Julian Union High	474050	77	-	77	-	0.00000	0.00000
	474051	2,099	-	-	2,099	0.02385	0.02262
	Totals	2,176	-	77	2,099		
San Dieguito Union High	475554	13,715	-	1,745	11,970	0.00386	0.00306
	475556	104,430	-	27,860	76,570	0.00363	0.00556
	475558	61,205	-	-	61,205	0.00251	0.00266
	475559	1,055	-	1,055	-	0.00000	0.00000
	475560	21,675	-	1,035	20,640	0.00069	0.00452
	475561	145,285	-	1,905	143,380	0.00631	0.00747
	475562	-	32,600	-	32,600	0.00150	0.00000
	475563	-	4,345	-	4,345	0.00297	0.00000
	475564	-	80,615	-	80,615	0.00086	0.00000
	Totals	347,365	117,560	33,600	431,325		
Sweetwater Union High	475950	11,385	-	1,755	9,630	0.00296	0.00326
	475952	18,969	-	3,045	15,924	0.01189	0.01237
	475954	75,210	-	1,910	73,300	0.00861	0.00930
	475955	167,515	-	465	167,050	0.01173	0.01239
	475956	94,680	-	2,370	92,310	0.00904	0.00952
	475957	28,000	-	240	27,760	0.00188	0.00196
	Totals	395,759	-	9,785	385,974		
TOTAL HIGH SCHOOL		\$ 1,447,634	\$ 150,060	\$ 65,663	\$ 1,532,031		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2021-2022

(in thousands)

DISTRICTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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	1,975	-	160	1,815	0.00668	0.00714
	480954	2,618	-	-	2,618	0.00000	0.00000
	480955	5,710	-	380	5,330	0.01383	0.01412
	480956	1,737	-	99	1,638	0.00351	0.00351
	Totals	12,540	-	639	11,901		
Borrego Springs Unified	481051	8,600	-	-	8,600	0.05291	0.05897
	Totals	8,600	-	-	8,600		
Carlsbad Unified	481252	2,704	-	923	1,781	0.00922	0.00975
	481254	-	-	-	-	0.00948	0.00970
	481255	35,698	-	1,050	34,648	0.00401	0.00587
	481256	25,000	-	-	25,000	0.00339	0.00576
	481257	13,230	-	1,440	11,790	0.00576	0.00611
	481258	38,005	-	2,440	35,565	0.01389	0.01434
	481259	49,990	-	-	49,990	0.00000	0.00001
	481260	9,870	-	-	9,870	0.00405	0.00151
	481261	84,995	-	7,390	77,605	0.02936	0.02965
	481262	-	93,000	-	93,000	0.00001	0.00000
	Totals	259,492	93,000	13,243	339,249		
Coronado Unified	481153	7,080	-	790	6,290	0.00846	0.00908
	Totals	-	93,000	-	93,000		
Mt. Empire Unified	481550	1,080	-	245	835	0.01384	0.01446
	481551	6,000	-	465	5,535	0.03520	0.03879
	Totals	7,080	-	710	6,370		
Oceanside Unified	481856	21,116	-	2,250	18,866	0.02425	0.02160
	481858	10,445	-	10,445	-	0.00000	0.00770
	481859	23,051	-	8,697	14,354	0.00000	0.00001
	481860	11,487	-	-	11,487	0.00000	0.00001
	481861	15,955	-	3,965	11,990	0.00000	0.00763
	481862	29,980	-	1,555	28,425	0.01258	0.01365
	481863	40,980	-	-	40,980	0.00767	0.00858
	481864	31,610	-	-	31,610	0.00575	0.00625
	481867	4,550	-	1,020	3,530	0.00869	0.00793
	481868	24,325	-	425	23,900	0.00575	0.00617
	481869	23,550	-	3,200	20,350	0.00363	0.00299
	481870	-	25,000	3,345	21,655	0.01747	0.01348
	481871	-	8,075	-	8,075	0.00612	0.00000
	481872	-	17,899	-	17,899	0.00001	0.00000
	481873	-	-	-	-	0.02840	0.00000
	Totals	237,049	50,974	34,902	253,121		
Poway Unified	482056	3,081	-	-	3,081	0.00000	0.00000
	482058	66,251	-	3,212	63,039	0.02877	0.02614
	482059	6,520	-	3,105	3,415	0.00000	0.00970
	482053	105,000	-	-	105,000	0.00000	0.00000
	482060	90,000	-	3,850	86,150	0.02401	0.02552
	482062	30,690	-	895	29,795	0.01590	0.00392
	Totals	301,542	-	11,062	290,480		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2021-2022

(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							
San Diego Unified	482851	23,783	-	5,515	18,268	0.00851	0.00879
	482853	114,895	-	10,240	104,655	0.00695	0.00694
	482854	99,300	-	11,390	87,910	0.00693	0.00720
	482855	117,985	-	-	117,985	0.00270	0.00291
	482862	53,625	-	-	53,625	0.00105	0.00114
	482863	55,055	-	-	55,055	0.00110	0.00118
	482864	30,990	-	9,148	21,842	0.00000	0.00000
	482865	38,840	-	-	38,840	0.00352	0.00320
	482866	112,548	-	-	112,548	0.00000	0.00000
	482867	36,130	-	-	36,130	0.00000	0.00000
	482869	65,434	-	-	65,434	0.00000	0.00000
	482870	56,870	-	-	56,870	0.00000	0.00000
	482868	149,999	-	-	149,999	0.00871	0.00200
	482876	404,150	-	3,915	400,235	0.00937	0.00423
	482879	119,095	-	31,380	87,715	0.00603	0.01509
	482880	167,970	-	-	167,970	0.00296	0.00324
	482881	28,380	-	-	28,380	0.00703	0.00055
	482884	370,645	-	-	370,645	0.00724	0.00712
	482885	100,000	-	-	100,000	0.00184	0.00189
	482886	84,398	-	-	84,398	0.00000	0.00000
	482887	145,915	-	-	145,915	0.00233	0.00214
	482888	126,135	-	-	126,135	0.00222	0.00242
	482890	38,620	-	1,530	37,090	0.00297	0.00148
	482891	45,195	-	45,195	-	0.02035	0.05313
	482892	441,000	-	-	441,000	0.00829	0.00905
	482893	59,000	-	-	59,000	0.00103	0.00098
	482895	76,539	-	-	76,539	0.00000	0.00000
	482896	201,260	-	87,555	113,705	0.00000	0.05624
	482897	48,740	-	-	48,740	0.00050	0.00000
	482898	103,900	-	35,455	68,445	0.00000	0.03414
	482899	126,635	-	-	126,635	0.00228	0.00258
	482802	92,475	-	-	92,475	0.00000	0.00000
	482804	-	545,000	48,065	496,935	0.05790	0.00001
	482801	-	300,000	23,660	276,340	0.00000	0.00000
	482805	-	125,000	-	125,000	0.00479	0.00906
	482806	-	-	-	-	0.02995	0.00001
	Totals	3,735,506	970,000	313,048	4,392,458		

TABLE XII - (Continued)
BOND INTEREST AND REDEMPTION FUND
AND STATE SCHOOL BUILDING AID FUND SUMMARY
2021-2022

(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							
San Marcos Unified	482959	684	-	684	-	0.00000	0.00000
	482960	22,507	-	1,749	20,758	0.01414	0.01265
	482961	64,497	-	199	64,298	0.00306	0.00271
	482962	2,581	-	476	2,105	0.00362	0.00203
	482964	107,220	-	300	106,920	0.02095	0.02161
	482965	1,655	-	830	825	0.00000	0.00343
	482966	86,765	-	1,900	84,865	0.01294	0.01345
	Totals	285,909	-	6,138	279,771		
Vista Unified	483856	3,416	-	-	3,416	0.00000	0.00000
	483857	1,144	-	-	1,144	0.00000	0.00000
	483860	50,545	-	37,365	13,180	0.02519	0.04229
	483861	23,020	-	6,355	16,665	0.00966	0.00558
	483862	56,500	-	6,255	50,245	0.03126	0.03238
	483863	-	39,460	-	39,460	0.00823	0.00000
	Totals	134,625	39,460	49,975	124,110		
TOTAL UNIFIED		\$ 4,989,423	\$ 1,153,434	\$ 430,507	\$ 5,712,350		
TOTAL K-12		\$ 7,508,342	\$ 1,467,574	\$ 599,661	\$ 8,376,255		

Sources: 2021-2022 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, 2022

TABLE XIII ASSESSED VALUATION 2021-2022

(in thousands)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICTS	SECURED			Total Secured Gross AV (less HOE)	UNSECURED		Total Secured & Unsecured Gross AV
	LOCAL		STATE		LOCAL	STATE	
	HOE ¹	Gross AV	Gross AV		HOE ¹	Gross AV	
ELEMENTARY SCHOOL DISTRICTS							
Alpine Union Elementary	\$ 24,955	\$ 3,087,668	\$ -	\$ 3,087,668	\$ -	\$ 32,221	\$ 3,119,889
Cajon Valley Union Elementary	144,749	19,179,342	9	19,179,351	-	429,814	19,609,165
Cardiff Elementary	16,534	3,671,630	-	3,671,630	-	15,113	3,686,744
Chula Vista Elementary	271,767	37,564,993	85	37,565,078	320	520,791	38,085,869
Dehesa Elementary	3,374	414,800	-	414,800	-	481	415,281
Del Mar Union Elementary	66,672	21,035,660	-	21,035,660	-	144,171	21,179,831
Encinitas Union Elementary	110,379	22,071,671	-	22,071,671	-	164,523	22,236,194
Escondido Union Elementary	159,553	21,639,872	264,236	21,904,108	-	420,070	22,324,178
Fallbrook Union Elementary	50,488	6,573,612	-	6,573,612	-	43,329	6,616,941
Jamul-Dulzura Union Elementary	12,460	1,511,770	27	1,511,796	-	12,415	1,524,211
Julian Union Elementary	4,823	869,476	-	869,476	-	3,380	872,856
La Mesa-Spring Valley Elementary	146,062	16,369,802	1	16,369,803	-	191,296	16,561,099
Lakeside Union Elementary	48,552	4,431,782	-	4,431,782	-	151,866	4,583,649
Lemon Grove Elementary	33,243	3,441,518	311	3,441,829	-	79,905	3,521,733
National Elementary	27,138	4,336,745	4,429	4,341,175	181	201,551	4,542,726
Rancho Santa Fe Elementary	8,358	7,309,300	-	7,309,300	-	22,167	7,331,467
San Pasqual Union Elementary	4,746	729,419	92	729,510	-	8,453	737,963
San Ysidro Elementary	20,472	6,133,617	608,601	6,742,218	-	436,817	7,179,035
Santee Elementary	75,909	7,936,166	-	7,936,166	-	172,100	8,108,265
Solana Beach Elementary	63,592	20,898,455	-	20,898,455	-	168,990	21,067,445
South Bay Union Elementary	50,218	5,619,804	138	5,619,943	-	82,862	5,702,805
Spencer Valley Elementary	665	100,867	-	100,867	-	428	101,295
Vallecitos Elementary	2,806	382,444	-	382,444	-	11,395	393,840
TOTAL ELEMENTARY	\$ 1,347,515	\$ 215,310,413	\$ 877,928	\$ 216,188,342	\$ 501	\$ 3,314,138	\$ 219,502,479
HIGH SCHOOL DISTRICTS							
Escondido Union High	\$ 164,299	\$ 22,369,290	\$ 264,328	\$ 22,633,618	\$ -	\$ 428,523	\$ 23,062,141
Fallbrook Union High	53,294	\$6,956,057	\$0	6,956,057	-	54,724	7,010,781
Grossmont Union High	489,304	\$56,372,849	\$347	56,373,195	-	1,070,097	57,443,292
Julian Union High	5,488	970,342	-	970,342	-	3,808	974,151
San Dieguito Union High	265,535	74,986,716	-	74,986,716	-	514,964	75,501,680
Sweetwater Union High	369,595	53,655,159	613,254	54,268,413	501	1,242,021	55,510,435
TOTAL HIGH SCHOOL	\$ 1,347,515	\$ 215,310,413	\$ 877,928	\$ 216,188,342	\$ 501	\$ 3,314,138	\$ 219,502,479
UNIFIED SCHOOL DISTRICTS							
Bonsall Unified	\$ 24,847	\$ 4,180,037	\$ 44,800	\$ 4,224,837	\$ -	\$ 25,567	\$ 4,250,404
Borrego Springs Unified	\$3,996	\$625,085	\$0	\$625,085	\$0	\$87,426	\$712,511
Carlsbad Unified	103,662	25,918,303	616,047	26,534,350	-	1,097,490	27,631,840
Coronado Unified	19,271	10,223,700	-	10,223,700	227	135,083	10,358,784
Mountain Empire Unified	12,520	1,352,223	1,359	1,353,582	-	310,975	1,664,558
Oceanside Unified	116,305	18,971,570	-	18,971,570	105	434,140	19,405,710
Poway Unified	296,611	48,959,652	802	48,960,454	-	1,411,868	50,372,322
Ramona Unified	46,081	5,294,472	-	5,294,472	-	86,058	5,380,530
San Diego Unified	987,109	210,022,363	7,466	210,029,829	1,209	7,677,400	217,707,228
San Marcos Unified	140,843	22,929,420	-	22,929,420	-	528,024	23,457,444
Valley Center-Pauma Unified	31,471	4,586,829	295	4,587,124	-	48,869	4,635,992
Vista Unified	165,661	20,360,604	29	20,360,633	-	430,399	20,791,032
Warner Unified	3,094	291,999	-	291,999	-	7,248	299,247
TOTAL UNIFIED	\$ 1,926,623	\$ 369,536,220	\$ 625,997	\$ 370,162,217	\$ 1,541	\$ 12,254,981	\$ 382,417,198
TOTAL K-12	\$ 4,621,653	\$ 800,157,046	\$ 2,381,854	\$ 802,538,900	\$ 2,543	\$ 18,883,257	\$ 821,422,157

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2021-2022.

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

TABLE XIV
ASSESSED VALUATION ADJUSTMENT DUE TO
COMMUNITY REDEVELOPMENT AGENCIES
2021-2022

(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	2,195,538	192,939	2,388,477
Cardiff Elementary	-	-	-
Chula Vista Elementary	1,797,610	92,820	1,890,430
Dehesa Elementary	-	-	-
Del Mar Union Elementary	-	-	-
Encinitas Union Elementary	-	-	-
Escondido Union Elementary	3,609,821	183,643	3,793,464
Fallbrook Union Elementary	-	-	-
Jamul-Dulzura Union Elementary	-	-	-
Julian Union Elementary	-	-	-
La Mesa-Spring Valley Elementary	516,241	23,658	539,899
Lakeside Union Elementary	175,303	74,379	249,682
Lemon Grove Elementary	597,514	53,949	651,463
National Elementary	2,397,311	126,121	2,523,432
Rancho Santa Fe Elementary	-	-	-
San Pasqual Union Elementary	-	-	-
San Ysidro Elementary	632,160	24,375	656,535
Santee Elementary	1,666,952	112,160	1,779,112
Solana Beach Elementary	183,805	(91)	183,714
South Bay Union Elementary	1,911,787	38,603	1,950,390
Spencer Valley Elementary	-	-	-
Vallecitos Elementary	-	-	-
TOTAL ELEMENTARY	\$ 15,684,042	\$ 922,556	\$ 16,606,598
HIGH SCHOOL DISTRICTS			
Escondido Union High	\$ 3,609,821	\$ 183,643	\$ 3,793,464
Fallbrook Union High	-	-	-
Grossmont Union High	5,151,550	457,086	5,608,636
Julian Union High	-	-	-
San Dieguito Union High	183,805	(91)	183,714
Sweetwater Union High	6,738,869	281,921	7,020,790
TOTAL HIGH SCHOOL	\$ 15,684,045	\$ 922,559	\$ 16,606,604
UNIFIED SCHOOL DISTRICTS			
Bonsall Unified	\$ -	\$ -	\$ -
Borrego Springs Unified	-	-	-
Carlsbad Unified	1,588,446	20,487	1,608,933
Coronado Unified	3,006,209	31,290	3,037,499
Mountain Empire Unified	-	-	-
Oceanside Unified	1,804,922	8,890	1,813,812
Poway Unified	5,176,997	350,603	5,527,600
Ramona Unified	-	-	-
San Diego Unified	30,901,915	529,856	31,431,771
San Marcos Unified	10,814,446	383,359	11,197,805
Valley Center-Pauma Unified	-	-	-
Vista Unified	2,101,437	131,808	2,233,245
Warner Unified	-	-	-
TOTAL UNIFIED	55,394,372	1,456,293	56,850,665
TOTAL K-12	\$ 86,762,459	\$ 3,301,408	\$ 90,063,867

Source: San Diego County Office of the Auditor and Controller, Report PSVV-635A, Combined Valuations 2021-2022.

TABLE XV

ASSESSED VALUATION, PERCENTAGE CHANGE

2013-2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DISTRICTS	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	AVG
ELEMENTARY SCHOOL DISTRICTS										
Alpine Union Elementary	1.58	5.25	3.80	4.03	4.19	5.13	4.59	4.76	4.72	4.23
Bonsall Union Elementary	2.13									2.13
Cajon Valley Union Elementary	2.63	4.23	5.14	4.97	6.16	5.39	4.85	4.94	3.64	4.66
Cardiff Elementary	3.80	5.02	7.67	6.40	6.73	6.04	5.44	5.48	5.56	5.80
Chula Vista Elementary	3.32	6.59	5.89	5.34	6.03	5.40	5.80	5.75	3.62	5.30
Dehesa Elementary	(1.95)	(14.68)	5.58	3.03	4.76	5.15	4.78	5.00	6.93	2.07
Del Mar Union Elementary	5.69	5.26	6.63	7.60	6.98	6.97	5.16	3.58	2.56	5.60
Encinitas Union Elementary	3.61	7.12	6.37	5.13	5.68	5.99	4.38	4.89	4.29	5.27
Escondido Union Elementary	2.41	5.31	4.84	5.64	7.09	6.00	5.54	5.87	3.75	5.16
Fallbrook Union Elementary	1.03	5.55	4.76	2.34	5.12	6.18	6.83	5.52	3.97	4.59
Jamul-Dulzura Union Elementary	1.63	2.26	5.76	3.08	4.12	4.89	5.22	4.18	4.11	3.92
Julian Union Elementary	1.92	2.49	2.91	3.00	3.43	4.65	5.58	2.65	4.99	3.51
La Mesa-Spring Valley Elementary	3.21	5.43	6.16	5.99	5.92	6.26	6.42	4.68	4.15	5.36
Lakeside Union Elementary	3.12	4.92	6.53	5.07	6.13	5.79	4.72	4.63	5.15	5.12
Lemon Grove Elementary	3.04	4.79	5.61	5.32	7.16	6.72	5.14	5.32	5.54	5.40
National Elementary	4.34	2.63	2.42	3.73	9.01	5.35	6.88	6.80	3.52	4.96
Rancho Santa Fe Elementary	1.35	3.66	4.03	3.05	3.39	4.10	3.96	3.75	3.13	3.38
San Pasqual Union Elementary	1.87	3.33	4.48	5.65	5.55	4.57	4.39	4.26	2.29	4.04
San Ysidro Elementary	(0.13)	3.48	2.91	8.77	8.96	3.89	7.33	6.92	7.97	5.57
Santee Elementary	2.80	5.63	4.56	4.30	7.97	6.62	7.61	7.03	3.97	5.61
Solana Beach Elementary	3.02	5.68	4.94	4.22	5.62	6.16	5.34	6.82	4.74	5.17
South Bay Union Elementary	2.80	3.96	7.70	8.70	5.34	10.14	6.96	5.15	4.15	6.10
Spencer Valley Elementary	0.83	(0.25)	5.48	3.65	3.56	4.72	5.33	4.00	3.60	3.44
Vallecitos Elementary	0.08	4.18	4.16	3.72	5.04	3.63	6.02	3.33	3.67	3.76
HIGH SCHOOL DISTRICTS										
Escondido Union High	2.39	5.24	4.82	5.64	7.03	5.95	5.50	5.81	3.70	5.12
Fallbrook Union High	1.41	(34.34)	4.39	2.42	5.11	6.03	6.78	5.40	3.95	0.13
Grossmont Union High	2.74	4.68	5.42	5.08	6.21	5.89	5.68	5.12	4.16	5.00
Julian Union High	1.81	2.20	3.17	3.06	3.44	4.65	5.55	2.79	4.85	3.50
San Dieguito Union High	3.76	5.73	5.85	5.40	5.84	6.12	4.87	(0.00)	9.02	5.18
Sweetwater Union High	2.92	5.61	5.41	5.95	6.56	5.67	6.19	5.92	4.21	5.38
UNIFIED SCHOOL DISTRICTS										
Bonsall Unified		6.53	5.93	4.81	4.69	4.66	3.46	4.66	4.23	4.87
Borrego Springs Unified	(0.60)	22.11	(18.35)	1.99	1.56	4.24	16.39	1.25	1.20	3.31
Carlsbad Unified	2.07	7.95	5.23	8.81	5.55	7.61	6.97	6.57	1.64	5.82
Coronado Unified	2.47	5.60	5.91	5.08	6.31	5.47	5.11	4.66	3.16	4.86
Mountain Empire Unified	0.42	2.78	2.54	2.73	4.30	27.12	4.67	3.47	3.87	5.77
Oceanside Unified	2.06	5.43	4.63	6.81	7.51	6.65	6.08	6.03	4.34	5.51
Poway Unified	5.08	7.60	5.69	4.41	5.09	5.15	4.27	4.38	3.25	4.99
Ramona Unified	1.69	5.82	4.27	4.74	5.67	5.27	4.21	5.04	4.01	4.53
San Diego Unified	3.97	6.21	6.06	5.76	6.40	6.14	6.22	4.76	3.77	5.48
San Marcos Unified	3.25	7.63	5.26	5.13	6.01	6.34	5.85	4.30	3.33	5.23
Valley Center-Pauma Unified ¹	(1.22)	2.97	4.51	4.23	4.34	5.33	4.89	4.69	3.94	3.74
Vista Unified	2.82	6.04	5.38	5.69	6.23	5.79	5.51	5.59	4.47	5.28
Warner Unified	(3.09)	0.01	2.10	2.78	3.76	6.26	2.18	4.62	2.94	2.40

Controller Report PSVV-635A, Combined
Note: Effective July 2014-15 Bonsall Unified

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

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
ELEMENTARY SCHOOL DISTRICTS						
Alpine Union Elementary	1,486,385	1,586,551	1,753,885	1,821,694	2,127,859	2,224,584
Cajon Valley Union Elementary	980,589	1,027,146	1,080,902	1,151,702	1,412,425	1,458,745
Cardiff Elementary	4,135,173	4,433,886	4,719,046	5,377,119	5,989,885	6,322,986
Chula Vista Elementary	1,296,965	1,379,584	1,470,893	1,550,274	1,811,866	1,875,884
Dehesa Elementary	2,218,838	2,536,460	2,728,623	2,773,430	4,076,660	4,358,989
Del Mar Union Elementary	3,849,274	4,101,207	4,578,764	4,968,433	5,664,959	5,804,490
Encinitas Union Elementary	3,433,071	3,600,395	3,857,447	4,006,823	4,758,493	4,930,212
Escondido Union Elementary	1,093,368	1,208,859	1,318,727	1,427,790	1,769,639	1,773,742
Fallbrook Union Elementary	1,056,337	1,137,236	1,165,010	1,190,953	1,533,784	1,498,503
Jamul-Dulzura Union Elementary	2,126,965	2,260,948	2,422,625	2,575,023	3,268,591	3,402,865
Julian Union Elementary	2,392,295	2,549,033	2,867,912	3,139,675	3,897,358	3,657,320
La Mesa-Spring Valley Elementary	1,080,768	1,151,315	1,243,540	1,354,054	1,628,400	1,692,122
Lakeside Union Elementary	730,132	757,731	817,120	866,828	1,020,531	1,068,851
Lemon Grove Elementary	729,638	797,582	887,653	976,984	1,179,820	1,241,476
National Elementary	647,743	708,826	772,366	852,525	1,133,439	1,171,132
Rancho Santa Fe Elementary	10,112,695	10,296,153	11,628,582	12,700,176	12,694,125	13,091,905
San Pasqual Union Elementary	1,121,197	1,117,642	1,165,170	1,281,395	1,544,600	1,579,984
San Ysidro Elementary	1,116,549	1,237,087	1,331,602	1,479,618	1,740,305	1,867,580
Santee Elementary	900,776	969,967	1,027,216	1,109,796	1,359,517	1,388,642
Solana Beach Elementary	5,497,790	5,962,240	6,432,930	6,539,417	7,505,502	7,787,269
South Bay Union Elementary	797,479	856,223	978,960	1,117,086	1,438,009	1,497,251
Spencer Valley Elementary	2,679,989	2,364,346	2,301,075	2,160,282	3,473,409	3,598,399
Vallecitos Elementary	1,603,402	1,655,380	1,754,815	1,975,104	2,424,859	2,513,816
AVERAGE ELEMENTARY	\$ 2,221,192	\$ 2,334,600	\$ 2,534,994	\$ 2,712,878	\$ 3,193,654	\$ 3,295,946

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

	(1)	(2)	(3)	(4)	(5)	(6)
DISTRICTS	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 2,481,067	\$ 2,668,989	\$ 2,867,713	\$ 3,066,923	\$ 3,508,176	\$ 3,516,266
Fallbrook Union High	2,530,628	2,749,288	2,965,913	3,157,707	3,582,488	3,711,254
Grossmont Union High	2,786,349	3,003,402	3,189,871	3,360,156	3,641,278	3,756,015
Julian Union High	5,692,363	6,900,123	8,568,818	8,968,989	10,682,113	11,182,996
San Dieguito Union High	4,739,495	4,967,025	5,235,086	5,460,093	6,068,083	6,280,366
Sweetwater Union High	1,114,698	1,201,273	1,278,035	1,383,216	1,632,311	1,693,996
AVERAGE HIGH SCHOOL	\$ 3,224,100	\$ 3,581,683	\$ 4,017,573	\$ 4,232,847	\$ 4,852,408	\$ 5,023,482
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 1,526,407	\$ 1,603,395	\$ 1,615,090	\$ 1,706,287	\$ 2,078,494	\$ 2,160,373
Borrego Springs Unified	1,476,813	1,505,708	1,604,629	1,972,105	2,303,808	2,319,976
Carlsbad Unified	1,954,636	2,034,310	2,180,346	2,316,453	2,657,985	2,690,078
Coronado Unified	2,772,649	3,045,687	3,102,387	3,250,687	3,872,844	3,986,601
Mountain Empire Unified	756,577	749,456	910,623	960,776	1,067,945	1,095,493
Oceanside Unified	827,297	909,725	989,169	1,076,706	1,272,163	1,323,686
Poway Unified	1,165,174	1,208,295	1,271,757	1,321,820	1,472,107	1,514,619
Ramona Unified	804,650	857,906	913,834	959,636	1,121,153	1,162,413
San Diego Unified	1,653,338	1,785,171	1,922,159	2,054,580	2,457,610	2,537,775
San Marcos Unified	907,256	961,005	1,021,679	1,084,874	1,256,358	1,294,883
Valley Center-Pauma Unified	960,959	1,018,949	1,073,857	1,140,442	1,327,500	1,372,757
Vista Unified	757,855	830,119	903,737	969,686	1,154,051	1,201,957
Warner Unified	1,684,975	1,660,583	1,508,351	1,466,730	1,667,170	1,716,259
AVERAGE UNIFIED	\$ 1,326,814	\$ 1,397,716	\$ 1,462,894	\$ 1,560,060	\$ 1,823,784	\$ 1,875,144
AVERAGE K-12	\$ 2,101,322	\$ 2,237,873	\$ 2,434,459	\$ 2,594,336	\$ 3,029,248	\$ 3,102,965

Source: For Col (6): Annual Report of Financial Transactions 2021 Table XIII Assessed Valuation Total Secured & Unsecured Gross AV Col (7) divided by P-2 ADA

**TABLE XVII
CERTIFICATED SALARY PROFILES
2021-2022**

	(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	\$ 73,643	\$ 49,232	15	\$ 101,282	\$ 70,280	185
Cajon Valley Union Elementary	83,225	48,987	11	114,142	83,844	186
Cardiff Elementary	99,426	57,740	6	119,453	87,255	185
Chula Vista Elementary	87,887	54,003	6	108,524	81,474	185
Dehesa Elementary	64,174	44,657	10	97,736	71,499	185
Del Mar Union Elementary	102,675	61,274	40	119,670	95,758	185
Encinitas Union Elementary	91,201	51,260	7	125,302	84,484	185
Escondido Union Elementary	83,389	45,506	11	108,650	81,687	187
Fallbrook Union Elementary	84,974	55,263	10	115,145	86,378	183
Jamul-Dulzura Union Elementary	66,987	44,056	12	93,418	65,609	187
Julian Union Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Lakeside Union Elementary	80,999	51,461	11	114,736	76,571	184
La Mesa-Spring Valley Elementary	90,256	60,404	25	112,461	77,694	186
Lemon Grove Elementary	87,753	60,519	13	114,914	80,503	185
National Elementary	90,126	51,555	26	110,714	76,669	185
Rancho Santa Fe Elementary	N/A	N/A	N/A	N/A	N/A	N/A
San Pasqual Union Elementary	81,389	52,897	10	105,517	72,877	185
San Ysidro Elementary	90,293	53,451	25	105,710	80,020	186
Santee Elementary	83,074	45,589	11	111,235	80,009	185
Solana Beach Elementary	96,772	56,007	26	121,281	84,791	185
South Bay Union Elementary	94,112	47,868	6	110,446	82,083	185
Spencer Valley Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Vallecitos Elementary	70,382	45,204	25	96,943	66,683	184
AVERAGE ELEMENTARY	\$ 85,137	\$ 51,847	15	\$ 110,364	\$ 79,308	185
HIGH SCHOOL DISTRICTS						
Escondido Union High	\$ 86,590	\$ 53,117	11	\$ 114,003	\$ 80,682	184
Fallbrook Union High	86,870	47,718	28	114,950	90,504	183
Grossmont Union High	88,921	52,430	25	109,733	82,395	185
Julian Union High	74,008	44,502	25	92,992	71,174	185
San Dieguito Union High	109,558	64,557	3	132,169	107,956	186
Sweetwater Union High	91,566	48,003	26	107,730	82,293	184
AVERAGE HIGH SCHOOL	\$ 89,586	\$ 51,721	20	\$ 111,930	\$ 85,834	185
UNIFIED SCHOOL DISTRICTS						
Bonsall Unified	\$ 78,080	\$ 52,292	30	\$ 102,612	\$ 74,106	183
Borrego Springs Unified	N/A	N/A	N/A	N/A	N/A	N/A
Carlsbad Unified	91,818	52,393	11	119,037	87,758	185
Coronado Unified	83,101	47,981	11	107,478	77,850	186
Mountain Empire Unified	66,006	47,377	20	93,474	60,494	183
Oceanside Unified	88,164	48,342	11	107,875	81,839	185
Poway Unified	87,096	51,669	10	111,955	75,652	186
Ramona Unified	79,265	46,898	30	106,042	80,402	185
San Diego Unified	90,641	50,743	17	107,402	77,105	184
San Marcos Unified	89,968	44,639	11	112,852	89,272	184
Valley Center-Pauma Unified	82,422	46,646	8	104,716	87,694	184
Vista Unified	N/A	N/A	N/A	N/A	N/A	N/A
Warner Unified	61,073	44,681	6	95,002	68,330	185
AVERAGE UNIFIED	\$ 81,603	\$ 48,515	15	\$ 106,222	\$ 78,227	185

Source: Report of 2021-2022 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 2021-2022

REVENUES

(1)	LCFF SOURCES	\$134,326,086
(2)	FEDERAL REVENUE	\$32,831,165
(3)	OTHER STATE REVENUE	\$85,254,508
(4)	OTHER LOCAL REVENUE	\$47,850,784
(5)	TRANSFERS IN/SOURCES/CONTRIBUTIONS	18,849,681.72
(6)	TOTAL REVENUES	\$319,112,225

EXPENDITURES

(7)	CERTIFICATED SALARIES	\$52,203,362
(8)	CLASSIFIED SALARIES	\$55,181,376
(9)	EMPLOYEE BENEFITS	\$54,417,762
(10)	BOOKS & SUPPLIES	\$7,600,476
(11)	SERVICES AND OTHER OPERATING EXPENSES	\$79,972,372
(12)	CAPITAL OUTLAY	\$20,079,377
(13)	OTHER OUTGO	\$27,107,896
(14)	TRANSFERS OUT/USES	13,346,292.81
(15)	TOTAL EXPENDITURES	\$309,908,915

FUND BALANCE

(16)	BEGINNING BALANCE	\$175,148,880
(17)	NET CHANGE IN FUND BALANCE	\$9,203,310
(18)	FUND BALANCE	\$184,352,189

TOTAL COST BY PROGRAM

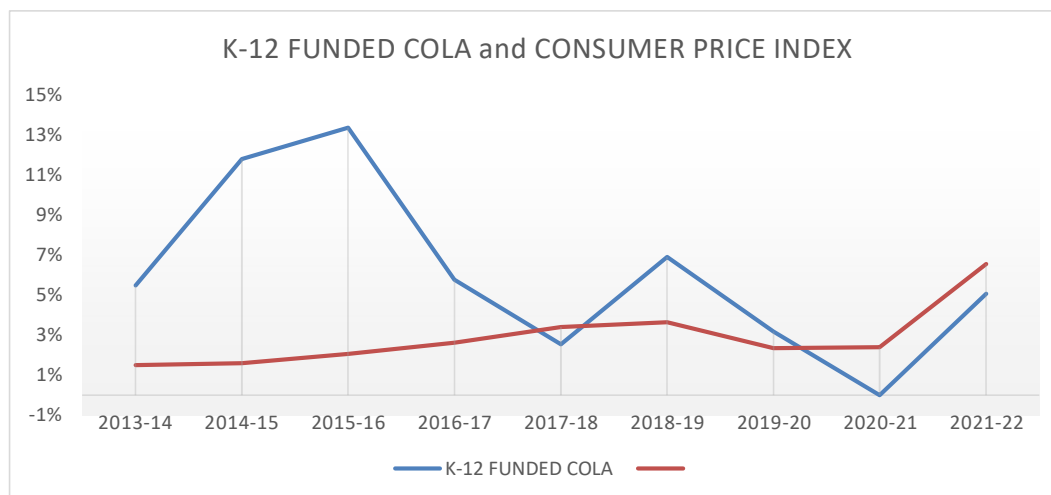
(19)	REGULAR EDUCATION K-12	\$0
(20)	COMMUNITY SCHOOLS	\$37,562,066
(21)	JUVENILE COURTS	\$14,532,935
(22)	REGIONAL OCCUPATIONAL CENTERS/ PROGRAMS	\$436,971
(23)	SPECIAL EDUCATION	\$53,242,511
(24)	MIGRANT AND OTHER SUPPLEMENTAL EDUCATION	\$12,048,506
(25)	COUNTY SERVICES TO DISTRICTS	\$146,917,254
(26)	VOCATIONAL EDUCATION	\$1,808,453
(27)	AUXILIARY PROGRAMS	\$2,646,637
(28)	OTHER OUTGO	\$40,713,582
(29)	TOTAL EXPENDITURES AND OTHER USES	\$309,908,915

Source: 2021-2022 Unaudited Actuals Financial Reports, SACS Report (Form 01 and PCR)

TABLE XIX
COMPARISON OF K-12 FUNDED COLAS
2021-2022

YEAR	STATUTORY COLA	K-12 FUNDED COLA	K-12 DEFICIT	CONSUMER PRICE INDEX ¹
2001-02	3.87%	3.87%	0.0%	2.91%
2002-03	2.00%	2.00%	0.0%	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%	0.0%	3.38%
2007-08	4.53%	4.53%	0.0%	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%	2.39%
2012-13	3.24%	0.00%	22.272%	2.15%
Local Control Funding Formula				
2013-14	1.565%	5.49%	N/A	1.50%
2014-15	0.85%	11.81%	N/A	1.60%
2015-16	1.02%	13.37%	N/A	2.07%
2016-17	0.00%	5.77%	N/A	2.63%
2017-18	1.56%	2.54%	N/A	3.40%
2018-19	2.71%	6.91%	N/A	3.64%
2019-20	3.26%	3.19%	N/A	2.34%
2020-21	2.31%	0.00%	N/A	2.40%
2021-22	1.70%	5.07%	N/A	6.56%

COMPOUNDED INCREASES FROM 2001-02 TO 2021-22	86.94%	73.97%
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Sources: School Services of CA Historical Revenue Limit and LCFF COLAs

School Services of CA Adopted Budget Dashboard

¹ For California.

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	
2021-22						
None						