



Division of Fiscal Services
Telephone (619) 691-5550
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MEMORANDUM

DATE: October 16, 2015
TO: Karen Janney, Superintendent
FROM: Karen Michel, Chief Financial Officer 
RE: SUPERINTENDENT'S UPDATE – Reports Requested by Board Members

The purpose of this memorandum is to provide you with information previously requested by Board of Trustee members. The following information is included:

- Multi year history of Special Education encroachment upon the unrestricted General Fund
- Multi year history of deficit spending
- Multi-year history of indirect costs
- 2015-16 Title I budget including reservation

Please let me know if you have further questions.

KM:cz

Attachments

Special Ed Encroachment in Red**10/8/2015****Actuals****FY 2010 - 2011****01****6500**

LCFF/Rev Limit 8000-8099	12,088,215.27
State Revenue 8300-8599	344,777.00
Local Revenue 8600-8699	24,281.53
Transfer Revenue 8700-8899	21,784,962.00
Revenue Contri 8900-8999	14,718,340.62
Expenditures	48,960,576.42
	<u>0.00</u>

FY 2011 - 2012**01****6500**

LCFF/Rev Limit 8000-8099	12,153,221.00
State Revenue 8300-8599	0.00
Local Revenue 8600-8699	8,065.27
Transfer Revenue 8700-8899	19,153,270.65
Revenue Contri 8900-8999	18,230,098.74
Expenditures	49,544,655.66
	<u>0.00</u>

FY 2012 - 2013**01****6500**

LCFF/Rev Limit 8000-8099	13,093,324.00
State Revenue 8300-8599	0.00
Local Revenue 8600-8699	6,460.67
Transfer Revenue 8700-8899	18,426,010.00
Revenue Contri 8900-8999	18,712,550.72
Expenditures	50,238,345.39
	<u>0.00</u>

FY 2013 - 2014**01****6500**

LCFF/Rev Limit 8000-8099	1,388,014.00
Local Revenue 8600-8699	10,629.11
Transfer Revenue 8700-8899	18,671,182.00
Revenue Contri 8900-8999	32,911,149.88
Expenditures	52,979,644.85
	<u>1,330.14</u>

FY 2014 - 2015**01****6500**

LCFF/Rev Limit 8000-8099	1,432,594.00
Local Revenue 8600-8699	3,656.84
Transfer Revenue 8700-8899	20,159,739.11
Revenue Contri 8900-8999	39,176,188.32
Expenditures	60,773,508.97
	<u>-1,330.70</u>

Deficit Spending History	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Beg Bal	27,423,689	10,024,243	30,772,658	8,345,772	30,772,658	8,345,772	30,986,134	8,345,772	30,162,179	8,345,772
Resignments	3,348,969	(1,678,471)	-	-	213,476	-	(823,955)	-	(1,903,809)	(2,092,004)
Deficit										
Spending - Net										
Incr/(Decr)	(546,055)	(3,296,105)	(4,377,261)	(36,546)	(2,551,111)	936,740	1,315,328	502,007	(1,112,138)	(3,297,139)
Ending Bal	30,772,658	8,345,772	30,772,658	8,345,772	30,986,134	8,345,772	30,162,179	8,345,772	28,258,370	6,253,768

Approved Indirect cost rate: 5.73%
Highest rate used in any program: 5.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	8,305,024.95	475,877.93	5.73%
01	3185	38,722.00	2,208.00	5.70%
01	3310	5,652,950.68	296,451.00	5.24%
01	3312	245,654.91	14,076.03	5.73%
01	3327	394,699.70	22,616.30	5.73%
01	3410	158,771.75	8,328.96	5.25%
01	3550	593,108.00	29,655.00	5.00%
01	3710	259.68	14.88	5.73%
01	4035	1,222,455.61	34,239.00	2.80%
01	4124	196,507.43	8,291.29	4.22%
01	4201	90,848.40	5,205.61	5.73%
01	4203	975,384.83	19,515.74	2.00%
01	6378	6,822.13	207.54	3.04%
01	6385	313,032.51	17,911.30	5.72%
01	6386	100,260.61	3,947.97	3.94%
01	6512	1,608,825.20	92,185.68	5.73%
01	6520	109,560.00	6,278.00	5.73%
01	6530	8,398.00	481.00	5.73%
01	6535	11,793.00	676.00	5.73%
01	6690	491,376.04	28,155.67	5.73%
01	7090	5,343,407.85	160,302.24	3.00%
01	7220	364,430.59	20,827.31	5.72%
01	7400	639,116.63	36,392.00	5.69%
01	9010	5,003,401.96	215,204.08	4.30%
11	3555	523,262.82	561.57	0.11%

Approved indirect cost rate: 5.05%
Highest rate used in any program: 5.05%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,835,732.13	68,404.67	0.87%
01	3310	5,647,396.00	285,193.00	5.05%
01	3312	606,724.70	30,627.66	5.05%
01	3327	424,912.00	21,425.00	5.04%
01	3410	156,867.86	7,787.00	4.96%
01	3550	572,816.41	27,018.59	4.72%
01	4035	2,141,230.83	93,468.65	4.37%
01	4124	1,447,447.09	64,906.04	4.48%
01	4201	34,460.00	1,739.94	5.05%
01	4203	987,647.18	15,599.38	1.58%
01	6378	16,864.75	259.80	1.54%
01	6385	346,509.21	11,767.77	3.40%
01	6386	111,835.62	4,571.77	4.09%
01	6520	110,269.00	5,569.00	5.05%
01	6690	550,753.02	27,813.03	5.05%
01	7090	4,457,396.19	60,207.52	1.35%
01	7220	415,916.73	19,143.38	4.60%
01	7400	735,826.02	36,665.06	4.98%
01	9010	5,416,655.58	203,105.53	3.75%
09	7405	29,223.38	1,475.78	5.05%

Approved indirect cost rate: 5.29%
Highest rate used in any program: 5.29%

Fund	Resource	Eligible Expenditures (Objects 1000-6999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,828,731.65	361,257.74	5.29%
01	3312	64,803.88	3,428.12	5.29%
01	3410	157,812.45	8,139.24	5.16%
01	3550	706,828.00	9,716.00	1.37%
01	4035	833,462.80	44,090.27	5.29%
01	4124	1,536,892.09	29,526.50	1.92%
01	4203	764,017.86	15,280.36	2.00%
01	6385	292,518.16	15,134.05	5.17%
01	6386	115,840.76	5,279.80	4.56%
01	6520	111,668.10	5,904.90	5.29%
01	7220	362,756.08	19,106.21	5.27%
01	7400	828,137.06	43,707.02	5.28%
01	9010	4,982,793.65	44,615.77	0.90%
13	5310	12,600,100.10	2,050.78	0.02%

Title I Allocations

Title 1 Award										9,491,857 IC Rate										5.43%									
Admin										934,916																			
Indirect cost										488,862																			
See after Admin & IC										8,088,079																			
Reservations:																				1%									
Parent involvement										84,919																			
Support/Transp										1,888,371																			
Acad Support										0																			
Transp/Support to sch/CLS																													
Prof Develop										949,185																			
Neglected										85,000																			
Homeless										75,000																			
Remaining Title 1										4,985,804																			
Title I Rate before																													
Incremental change										271,75																			
Incremental change										0																			
Middle School Rate										271,75																			
High School Rate										271,75																			
Meets the 85/15 rule																													
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z				
Name of School	Grade Span	Students Enrolled	Level Count	Percent of LEP Students	Number of Low-Income Students	Percent Low-Income Students	Title 1 per pupil (FTE)	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation	Per Pupil Allocation				
ALTA VISTA ACADEMY	h	40	0	0.00%	32	80.00%	12	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00					
BONITA VISTA MIDDLE	h	1,206	0	0.00%	488	40.46%	408	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40	338.40					
BONITA VISTA SENIOR HIGH	h	2,407	0	0.00%	960	39.88%	784	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60	325.60					
CARLE PARK MIDDLE	h	879	0	0.00%	784	89.19%	784	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92	891.92					
CARLE PARK SENIOR HIGH	h	1,474	0	0.00%	1,116	75.78%	1,116	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00	1,116.00					
CHULA VISTA MIDDLE	h	618	0	0.00%	100	16.18%	100	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80	161.80					
CHULA VISTA SENIOR HIGH	h	2,679	0	0.00%	1,804	67.34%	1,804	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00	1,804.00					
East High Academy	h	82	0	0.00%	53	64.63%	53	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30	646.30					
EASTLAKE HIGH	h	1,079	0	0.00%	504	46.71%	504	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00	504.00					
EASTLAKE MIDDLE	h	1,711	0	0.00%	329	19.23%	329	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00	329.00					
QUANAGER JUNIOR HIGH	h	901	0	0.00%	762	84.57%	762	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00	762.00					
HILLTOP MIDDLE	h	1,132	0	0.00%	724	63.96%	724	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00					
HILLTOP SENIOR HIGH	h	2,134	0	0.00%	1,148	53.80%	1,148	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00	1,148.00					
MAAR VISTA MIDDLE	h	888	0	0.00%	878	97.75%	878	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00	878.00					
MAAR VISTA SENIOR HIGH	h	1,662	0	0.00%	1,117	67.20%	1,117	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00	1,117.00					
MONTGOMERY MIDDLE	h	866	0	0.00%	506	58.31%	506	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00	506.00					
MONTGOMERY SENIOR HIGH	h	1,723	0	0.00%	1,105	64.18%	1,105	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00	1,105.00					
NATIONAL CITY MIDDLE	h	188	0	0.00%	846	44.95%	846	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00	846.00					
NATIONAL CITY SENIOR HIGH	h	2,307	0	0.00%	837	36.30%	837	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00	837.00					
OPTIMA SECONDARY	h	228	0	0.00%	136	59.65%	136	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00	136.00					
OTAY RANCH SENIOR HIGH	h	2,840	0	0.00%	216	7.60%	216	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00	216.00					
PALOMAR HIGH	h	350	0	0.00%	317	90.57%	317	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00					
RANCHO DEL REY MIDDLE	h	1,628	0	0.00%	317	19.47%	317	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00	317.00					
SAN YSIDRO HIGH	h	2,460	0	0.00%	1,670	67.89%	1,670	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00	1,670.00					
SOUTHWEST MIDDLE	h	875	0	0.00%	582	66.51%	582	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00	582.00					
SOUTHWEST SENIOR HIGH	h	1,717	0	0.00%	1,272	74.14%	1,272	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00	1,272.00					
SWEETWATER COMMUNITY DAY	h	24	0	0.00%	21	87.50%	21	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00					
SWEETWATER HIGH	h	2,781	0	0.00%	2,348	84.43%	2,348	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00	2,348.00					
Others (NPS)	h	2,301	0	0.00%	282	12.26%	282	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00	282.00					
		41,334	0	0.00%	21,016	50.85%	21,016	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00	21,016.00					