



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

DATE: December 4, 2015

TO: Karen Janney, Superintendent

FROM: Karen Michel, Chief Financial Officer *K. Michel*

RE: SUPERINTENDENT'S UPDATE-Special Education Encroachment History

Pursuant to a request from the Board of Trustees I am providing the attached file regarding Special Education's six (6) year history of encroachment.

KM:cz

Attachment

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	<u>21,784,962.00</u>
Total Revenue	<u>34,242,235.80</u>
Expenditures	<u>48,960,576.42</u>
Encroachment Amount	-14,718,340.62
Revenue Contr to cover encroachment 8900-8999	14,718,340.62

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	<u>19,153,270.65</u>
Total Revenue	<u>31,314,556.92</u>
Expenditures	<u>49,544,655.66</u>
Encroachment Amount	-18,230,098.74
Revenue Contr to cover encroachment 8900-8999	18,230,098.74

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	<u>18,426,010.00</u>
Total Revenue	<u>31,525,794.67</u>

Expenditures	50,238,345.39
Encroachment Amount	-18,712,550.72

Revenue Contr to cover encroachment 8900-8999	18,712,550.72
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FY 2013 - 2014

01

6500- *(Note: Special Education Revenue Limit Transfer eliminated)*

LCFF/Rev Limit 8000-8099	1,388,014.00
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Local Revenue 8600-8699	10,629.11
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Transfer Revenue 8700-8899	18,671,182.00
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Total Revenue	20,069,825.11
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Expenditures	52,979,644.85
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Encroachment Amount	-32,909,819.74
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Revenue Contr to cover encroachment 8900-8999	32,909,819.74
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FY 2014 - 2015

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LCFF/Rev Limit 8000-8099	1,432,594.00
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Local Revenue 8600-8699	3,656.84
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Transfer Revenue 8700-8899	20,159,739.11
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Total Revenue	21,595,989.95
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Expenditures	60,773,508.97
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Encroachment Amount	-39,177,519.02
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Revenue Contr to cover encroachment 8900-8999	39,177,519.02
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FY 2015-16

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LCFF/Rev Limit 8000-8099	1,469,722.00
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Local Revenue 8600-8699	0.00
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Transfer Revenue 8700-8899	19,421,091.00
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Total Revenue	<u>20,890,813.00</u>
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Expenditures	<u>60,408,103.00</u>
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Encroachment Amount	-39,517,290.00
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Revenue Contri to cover encroachment 8900-8999	39,517,290.00
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Note: The Special Education Revenue Limit transfer ended with the implementation of the Local Control Funding Formula in 2013-14. In prior years, the District would receive an allocation of \$11.3M and used specific object for the transfer-object 8091. Beginning in 2013-14, all transfers to Special Education have to be recorded as a contribution-object 8980.