



Palos Verdes Peninsula Unified School District

2009-10 Adopted Budget



Isabella Ampudia
Ms. Angeleri, 4th Grade
Silver Spur

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT

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**2009-10
Adopted Budget**

BOARD OF EDUCATION

Larry Vanden Bos, President
Dora M. de la Rosa, Vice President
Barbara Lucky, Clerk
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Ginny Snider, Member
Nicole Bettencourt, Student Member
Christopher Chiang, Student Member
Kelly Hann, Student Member

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Walker Williams, Superintendent of Schools
Pearl A. Iizuka, Deputy Supt./ Business Services
Susan Liberati, Assistant Superintendent of Curriculum
Lynn Busia, Administrator of Pupil Services
Trent Bahadursingh, Administrator of Technology
Jody Pastell, Director of Educational Services
Ambur Borth, Director of Fiscal Services
William Franchini, Director of Human Resources
Shirley Resich, Director of Pupil Services

SCHOOLS

ELEMENTARY (K-5) - Principals

Dapplegray - Fred London
Lunada Bay - Joan Romano
Mira Catalina - Jeffrey Keeney
Montemalaga - Patricia Stewart
Pedregal/ Cornerstone - Jody Pastell
Point Vicente - Becky Cash
Rancho Vista - Debra Loob
Silver Spur - Meriam Wilhelm
Soleado - Kevin Allen
Vista Grande - Patricia Vincent

INTERMEDIATE (6-8) - Principals

Miraleste - Beth Hadley
Palos Verdes - Frank Califano
Ridgecrest - Patrick Corwin

SECONDARY (9-12) - Principals

Palos Verdes High - Christopher Bowles
Palos Verdes Peninsula High - Kelly Johnson

ELEMENTARY SATELLITE

Miraleste - Shirley Resich, Director
Jeffrey Keeney, Principal

CONTINUATION (9-12) - Principal

Rancho Del Mar - Rosemary Humphrey

COMMUNITY PROGRAMS - Director

Adult Education,
Child Care, Enrichment - Rosemary Humphrey

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT

Adopted Budget

2009-10

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PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT

2009-10 BUDGET CALENDAR

2009

January 15	Governor's proposed budget for 2009-10.
January 15 – 30	Schools and departments requested to do line-by-line budget for 2009-10. Staff discusses any revisions needed to balance the budget. (Ongoing)
January 22	<u>Board Meeting</u> – Impact of Governor's proposed budget on PVPUSD.
February 12	<u>Board Meeting</u> – Board Direction for Balancing the 2008-09 and/or 2009-10 Budget if needed. Review and give input on budget assumptions and District Goals for 2009-10.
February 17	County Office of Education review and analysis of Governor's proposed budget for 2009-10.
February 26	<u>Board Meeting</u> - Board Action for Balancing the Budget.
March 12	<u>Board Meeting</u> - Second Interim Report to Board for 2008-09.
March 15	Deadline to notify teachers of preliminary layoff.
March 24-Apr 18	Schools and departments requested to do line-by-line budget for 2009-10. Staff discusses any revisions needed to balance the budget.
March 26	<u>Board Meeting</u> – Review and give input on 2009-10 budget assumptions.
March 31	<u>Board Meeting</u> – Review and give input on 2009-10 budget assumptions / Tier III Categorical programs.
April 15	P-2 Attendance Reporting Period – Revenue Limit changes.
April 23	<u>Board Meeting</u> – Review and give input on 2009-10 budget assumptions / Tier III Categorical programs.
April 24 - June 15*	Review and update budget.
May 14	<u>Board Meeting</u> – Preliminary Budget to Board for 2009-10.
May 26	Governor revised proposed budget for 2009-10.(Tentative)
May 28	<u>Board Meeting</u> – If available, impact of Governor's May Revise on PVPUSD. Review Preliminary Budget.
June 8	<u>Special Board Meeting</u> (If needed) – Final Input and direction for 2009-10 Budget Document.
June 22-25	Proposed Budget Document available for public inspection for at least three days.
June 25	<u>Board Meeting</u> - Public hearing and Board approval of Proposed Adopted Budget (<u>Education Code</u> 42103).
July 1	Adopted Budget must be filed with the State and County of Los Angeles within five days of Board approval, but no later than July 1.
To Be Determined	Within 45 days after the Governor signs the Annual Budget Act, the District shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act (<u>Education Code</u> 42127).

August 15	The county superintendent of schools approves or disapproves the budget. If the budget is disapproved, the county transmits recommendations, in writing, to the school district's governing board. The county may assign a fiscal advisor to assist the school district in developing a budget in compliance with the county's revision.
August 15-31	The Unaudited Actuals for 2008-09 are prepared.
September 10	The Unaudited Actuals for 2008-09 are presented to the Board for approval at September Board meeting and transmitted to the County of Los Angeles and the State of California by September 15.
Oct/Nov	Annual Audit of District's Financials for 2008-09.
Dec 10	First Interim Report for 2009-10 Fiscal Year. Auditors' Report to Board of Education on 2008-09 Annual Audit.
<u>2010</u>	
January 15	Governor's proposed budget 2010-11.
March 11	Second Interim Report for 2009-10.

*Depending on the State Budget, additional budget workshops for the Board may be needed.

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2009-10 PVPUSD BUDGET

Background

To prepare the 2009-10 fiscal year budget, it is necessary to project revenue and expenditures based upon certain assumptions. The assumptions used for the General Fund are enumerated below. Specific dollar amounts based on COLA (positive or negative), Categorical Programs and CPI index come directly from the County Office and must be incorporated into the budget development process. The Los Angeles County Office of Education (LACOE) requires that interim reports and budgets reflect the 2009-10 Budget Act signed by the Governor on February 20, 2009:

1. The budget goal is to maintain at least a minimum reserve for economic uncertainty of 4.5% through 2010-11. This reserve would be comprised of the 3% state mandated reserve and an additional 1.5% reserve for economic uncertainty.
2. No categorical or specially funded programs that will cause General Fund encroachment, other than Special Education (including transportation) and Continuation Education, will be included in the budget unless approved by the Board.

Mid-Year Cuts

1. On February 2, 2002, Governor Gray Davis signed legislation to cut K-12 education funding in the 2001-02 fiscal year; marking the first time in history K-12 education had a mid-year budget reduction. The District's reserve for economic uncertainty was 7.29% when the 2001-02 books closed.
2. On January 10, 2003, the Department of Finance clarified the 2002-03 mid-year reductions of 2.5% to K-12 revenue limit funding. This included the permanent deferral of the June apportionment. The District's reserve for economic uncertainty was 4.84% when the 2002-03 books closed.
3. On February 20, 2009, Governor Schwarzenegger signed legislation approving a mid-year budget cut to K-12 education funding. The District is projecting to have a reserve for economic uncertainty of 5.12% when the 2008-09 books close.
4. Due to the uncertain economic condition of the State of California and the history of mid-year funding reductions to education, the District goal is to maintain a minimum reserve for economic uncertainty of 4.5% by 2010-11.

May / June Revision Expected Content

1. State-wide tax collections will be known.
2. Statutory COLA factors will be known.
3. Results of May 19th Special Election will be known.
4. Recognize changes in projected revenues, expenses, and reserves:
 - a. Additional programmatic cuts and/or revenue enhancements to solve current estimated \$8 billion shortfall from February Adopted 2009-10 budget.
 - b. Consider additional programmatic cuts or revenue enhancements to address additional potential state budget shortfall, which could increase the short-term borrowing requirement to as much as \$20 billion, from the February Adopted 2009-10 budget.

√ Assumption based on direction from LACOE

□ Assumption could change due to pending negotiations

5. State may correct any cash flow and borrowing issues (deferrals to education funding).
6. State may correct any oversights, disconnects or technical corrections found within the February Adopted 2009-10 Budget.

Revenue Assumptions for 2009-10

1. Revenue limit funding will be based on 2008-2009 Attendance for Revenue Limit Funding (P2) Average Daily Attendance (ADA*) of 11,713.03. When enrollment declines revenue limit funding is based upon prior year ADA.
- √ 2. The net funded COLA for the base revenue limit is expected to decrease by an additional 0.958% over the 2008-2009 mid-year reduction of 2.63%. State categorical programs are divided into three tiers: Tier I programs will receive a 0.00% COLA and Tier II and III programs will receive a -4.5% COLA over the 2008-2009 mid-year reduction of 15.4%.
3. Class size reduction program revenue includes Option I for all primary programs with an estimated average class size of 24:1. Morgan-Hart class size reduction for 9th grade revenue is estimated based on the Tier III COLA and flexibility.
- √ 4. Interest income will be at an estimated 3.00% rate.
- √ 5. Lottery income will be at \$121.00 per ADA. However, Lottery income is subject to change with the May 19th elections.
6. Parcel Tax revenues of approximately \$4.2 million (year 2 of 5) will be budgeted for 2009-10.
7. Peninsula Education Foundation gifting is estimated at \$1.2 million.
8. Categorical Flexibility (Tier III) as approved in the 2009-10 Budget Act program revenue will be received in the Unrestricted General Fund. Tier III programs are as follows:
 - Adult Education
 - Art & Music Block Grant
 - California High School Exit Exam (CAHSEE)
 - Child Oral Health Assessments
 - Community Based English Tutoring (CBET)
 - Deferred Maintenance
 - Gifted and Talented Education (GATE)
 - Instructional Materials (IMFRP)
 - Morgan Hart Class Size Reduction 9th Grade
 - Peer Assistance and Review (PAR)
 - Physical Education Teacher Incentive
 - Professional Development Block Grant
 - Pupil Retention Block Grant
 - Regional Occupational Centers/Programs (ROP)
 - School & Library Improv Block Grant
 - School Safety Block Grants (Carl Washington)
 - Supplemental Hourly Programs
 - Supplemental School Counseling
 - Teacher Credentialing Block Grant (BTSA)

ADA is "Average Daily Attendance." The revenue limit funding from the State is calculated on actual attendance of students. All absences, even those that are excused because of illness or any reason, are excluded from ADA.

- √ Assumption based on direction from LACOE
- Assumption could change due to pending negotiations

Expenditures

1. Expenditure reductions of approximately \$6 million dollars have been built into the budget as per Board Resolution No. 11-2008/09, 14-2008/09, 15-2008/09, 18-2008/09, and 20-2008/09. Additional expenditure reductions of approximately \$1 million dollars will be brought forward to the board in the future.
- 2 Classroom teacher staffing ratio will be based on contractual requirements for grades K-12 and/or District participation in Class Size Reduction Programs (using revised flexibility for grades K-3) and anticipated enrollment.
- √ 3. The projected cost of utilities will increase as follows: per CPI Index for 2009-10 (0.8%), approximately \$16,436 over 2008-09 current overall amount, for a total budget of \$2,054,437
 - Electricity: Southern California Edison reflects a 0.8% increase over 2008-09.
 - Water: 2009-10 budget for water is increased by 0.8% over 2008-09.
 - Gas: Gas bills are a combination of two types of charges: cost of gas and delivery charge. For 2009-10, budgeted amount for gas will be 0.8% above that increased rate of last fiscal year.
- 4. The 2009-10 budget does not include salary schedule increases. However, the 2009-10 budget does include anticipated step and column movement for all employees.
- 5. The District's contribution for medical, dental, life, vision, and income protection insurance will continue at the capped dollar amount per employee according to union contracts. The health insurance premium increase represents an increased cost to the District for employees whose insurance premium did not reach the cap previously. Annual cap amounts are currently as follows: \$4,430 (Employee only); \$5,900 (Employee, one dependent); \$6,700 (Family coverage).
- √ 6. Statutory fringe benefits expenses are enumerated in the chart below:

Statutory Fringe Benefit	Rate / Percentage	Comments
STRS	8.25%	State Teachers Retirement System
PERS	9.709%	Public Employees Retirement System
OASDI	6.2%	Max Wage Base \$106,800; Social Security
ARP	3.75%	Alternative Retirement Plan (PARS– Non PERS member)
MediCare	1.45%	No Max Wage Base Limit
SUI	.30%	State Unemployment Insurance
Workers Comp	1.9%	Employer Workers Compensation
Retirement (GASB)	.5%	Contributions to Retiree Benefit Fund

7. Parcel Tax budgeted expenditures will equal the approximate \$4.2 million in revenue to be received in 2009-10.
8. Peninsula Education Foundation expenditures will equal \$1.2 million in revenue estimated to be received in 2009-10.
9. CalPERS administrative fee for retirees, over the age of 65, annual increase from \$1,212.00 to an estimated \$1,260.00 per employee, and will result in an estimated total administrative cost of \$344,540.

√ Assumption based on direction from LACOE

□ Assumption could change due to pending negotiations

Special Education – Revenue Assumptions 2009-10

1. AB 602 revenue at the SELPA level for the District is projected to remain the same for 2009-10 over the 2008-09 estimated allocations. The calculated Special Education apportionment amount that will be allocated to our District is estimated at \$5,063,982.
2. Special Education Federal funding is anticipated to be the same as the 2008-09 estimated allocations. Federal Individuals with Disabilities Education Act (IDEA) Program revenues will be budgeted for 2009-10 as follows:

a. IDEA – Local Assistance Funds	\$1,843,957
b. IDEA – Federal Preschool Funds	\$ 170,431
c. IDEA – Local Preschool Funds	\$ 90,893
d. IDEA – Local Staff Development	\$ 3,994

Total Federal IDEA Revenues: \$2,109,275

3. Special Education Transportation revenue will be budgeted for 2009-10 at \$400,060. Total estimated revenues for Special Education and Transportation from all sources at this time are budgeted at \$9,060,904 for 2009-10. This is a decrease of \$133,878 over current projected 2008-09 revenues.
4. Contribution to Special Education, otherwise known as encroachment, comes from the Unrestricted General Fund to cover expenditures in Special Education in excess of revenues. Current projected 2008-09 encroachment is projected at \$13,703,440 and 2009-10 budgeted encroachment is assumed to be at least \$15,204,386 at this time, or an estimated increase of approximately \$1,500,000 over 2008-09 total encroachment. Details are enumerated below.

Special Education – Expenditure Assumptions 2009-10

1. Changes in Special Education population served will result in additional staffing and/or other costs. Additional costs less corresponding funding from the SELPA or State results in an increase in encroachment to cover these growth costs. Current projected staffing costs for all Special Education are approximately \$19,629,895. This is a total projected increase of \$1,095,113 over 2008-09 current projected staffing costs. Included in this increase are current staffing projected at column/step movement for 2008-09 with applicable Board approved salary and statutory fringe benefit increases, as enumerated in paragraph 6 and paragraph 4.
2. Estimated legal costs for Special Education are budgeted at \$273,901, which is a combination of fixed and variable legal costs, including CPI inflation, over the past three years. This represents a projected increase of \$18,901 over 2008-09 estimated legal costs.
3. Estimated NPA/NPS Agreement costs are projected at \$2,166,508 holding with trends over the past 4 years. This remains consistent with initial and adjusted 2008-09 NPA/NPS expenditures for Special Education and Preschool of \$2,017,000 (increase of \$149,508 over 2008-09). Other miscellaneous services and other consultant services will be budgeted at \$779,596 or \$53,093 over projected 2008-09 expenditures.
4. Transportation costs are expected to increase in 2009-10 as fuel and other related costs increase. Budgeted transportation costs for 2009-10 are \$887,453 or an increase of \$20,000 over 2008-09 projected transportation costs.

√ Assumption based on direction from LACOE

□ Assumption could change due to pending negotiations

5. Excess costs for pupils in the County program will be initially budgeted at approximately \$397,145 for 2009-10, representing an increase over 2008-09 estimated costs of \$27,406, per early SELPA calculations. However, should this initial amount change due to more substantive information, the budget will be adjusted accordingly.
6. Preschool Federal enrollment for 2008-09 is 107 and current projections for 2009-10 are 128 (net increase of 21).
7. Supplies will be budgeted at 0.8% CPI inflated 2008-09 rate and current expenditure trends, which equates to an amount of \$51,473 budgeted. This is \$3,046 over current 2008-09 projected expenditures.
8. Indirect costs (relief to the Unrestricted General Fund) will be budgeted at \$79,319 representing zero change over projected 2008-09 indirect charges.
9. Total budgeted expenditures for Special Education, Transportation and Federal IDEA programs are \$24,265,290. This projected amount is \$15,204,386 in excess of state and federal funding therefore is the anticipated encroachment amount for 2009-10. Total increases outlined in paragraphs 1-7 = \$1,367,067 plus reductions to income of \$133,878 outlined in revenue assumptions, paragraph 3, equal total increase in encroachment of approximately \$1,500,000 projected at this time.

GENERAL FUND No. 01.1 (PRIOR FUND 01, UNRESTRICTED)
SUMMARY

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME	70,740,830	78,281,356	81,014,232	80,490,950	79,452,997
EXPENDITURES	<u>(71,181,306)</u>	<u>(77,293,790)</u>	<u>(80,257,514)</u>	<u>(82,723,370)</u>	<u>(80,830,099)</u>
NET SURPLUS (DEFICIT)	(440,476)	987,566	756,718	(2,232,420)	(1,377,102)
BEGINNING BALANCE	<u>6,129,787</u> ⁽¹⁾	<u>5,689,311</u>	<u>6,676,877</u>	<u>7,301,493</u> ⁽²⁾	<u>5,069,073</u>
ENDING BALANCE	<u><u>5,689,311</u></u>	<u><u>6,676,877</u></u>	<u><u>7,433,595</u></u>	<u><u>5,069,073</u></u>	<u><u>3,691,970</u></u>
On-Going Income	70,740,830	78,281,356	81,014,232	78,749,921	79,452,997
On-Going Expenses	<u>(71,181,306)</u>	<u>(77,293,790)</u>	<u>(80,257,514)</u>	<u>(82,723,370)</u>	<u>(80,830,099)</u>
Difference	<u>(440,476)</u>	<u>987,566</u>	<u>756,718</u>	<u>(3,973,449)</u>	<u>(1,377,102)</u>
Total Ending Balance	5,689,311	6,676,877	7,433,595	5,069,073	3,691,970
Less: Designated Carryovers	<u>(1,427,726)</u>	<u>(869,297)</u>	<u>(946,349)</u>	<u>(1,096,539)</u>	<u>(188,509)</u>
Unrestricted Ending Balance	<u><u>4,261,585</u></u>	<u><u>5,807,580</u></u>	<u><u>6,487,246</u></u>	<u><u>3,972,534</u></u>	<u><u>3,503,461</u></u>
Designated Carryovers:					
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Inventory	141,360	184,148	178,509	178,509	178,509
Instructional Allocation - Schools	88,040	88,040	(20,098)	141,437	0
Gifts	406,469	474,075	565,564	509,427	0
PEF Site Allocations	44,181	0	203,097	161,316	0
Parcel Tax Site Allocations	0	0	58,246	95,850	0
Montemalaga Library	723,944	0	0	0	0
Point Vicente Technology Lab	0	75,000	34,696	0	0
Seed to Plate Program	2,146	0	0	0	0
F.L.A.P. Grant	3,474	38,034	1,324	0	0
Ed Services - Music 17420	8,112	0	(84,989)	0	0
	<u>1,427,726</u>	<u>869,297</u>	<u>946,349</u>	<u>1,096,539</u>	<u>188,509</u>

(1) Beginning fund balance was changed per 04-05 audit adjustment - net decrease of (83,088)

(2) Beginning fund balance was changed per 07-08 audit adjustment and district restatement - net decrease of (132,102)

GENERAL FUND No. 01.1 (PRIOR FUND 01, UNRESTRICTED)
INCOME

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME - ONGOING					
Revenue Limit-State	27,853,823	34,797,838	37,446,987	32,217,723	31,599,100
Revenue Limit-Pr. Yr.	0	0	553,449	0	0
Rev. Limit Prop. Taxes	28,214,591	30,103,891	30,289,151	32,298,439	32,321,472
Educ. Augmentation (1)	1,518,752	(1,730,969)	(1,983,699)	(185,297)	(185,297)
	<u>57,587,166</u>	<u>63,170,760</u>	<u>66,305,888</u>	<u>64,330,865</u>	<u>63,735,275</u>
State					
Class Size Reduction					
9th Grade English/ Math	405,888	414,255	370,832	313,724	299,606
Grades K-3 (2)	2,802,219	2,974,924	2,995,773	3,214,554	2,142,000
Lottery	1,541,728	1,543,143	1,434,930	1,352,901	1,352,901
Mandates (5)	131,015	913,143	6,128	0	0
Special Ed Mandates Settlement	44,097	44,097	44,097	44,097	44,097
Staff Development/ Buy Back (6)	0	0	0	0	0
Testing	31,403	23,570	24,271	20,533	19,609
CAHSEE	0	3,670	0	0	0
CELDT	0	4,790	0	0	0
CAPA	0	265	0	0	0
Oral Health Assessment Program			13,463	5,654	5,349
Summer School & Hourly Programs (7)	0	0	211,721	180,293	171,056
Tier III - Flexibility					
PE Teacher Incentive	0	0	0	0	28,278
Community Based English Tutoring	0	0	0	0	25,398
SCROC / Transfer Out	0	0	0	0	323,172
School Safety Block Grant (Carl Washingtc	0	0	0	0	172,702
Arts and Musci Block Grant	0	0	0	0	168,493
CAHSEE - CA Exit Scam	0	0	0	0	27,304
Supplemental Counselors, Grade 7-12	0	0	0	0	341,456
Gifted and Talented	0	0	0	0	87,999
Instr. Matl/.Block Grant	0	0	0	0	671,487
Peer Assistance & Review	0	0	0	0	44,792
Pupil Retention Block Grant	0	0	0	0	153,579
Teacher Development Blk Grant	0	0	0	0	359,006
Teacher Dev Blk Grant - Pass Through	0	0	0	0	153,839
Professional Development Block Grant	0	0	0	0	507,013
School & Library Improve Blk Grant	0	0	0	0	535,471
Adult Education	0	0	0	0	43,429
Deferred Maintenance	0	0	0	0	450,096
	<u>4,956,350</u>	<u>5,921,857</u>	<u>5,101,215</u>	<u>5,131,756</u>	<u>8,128,132</u>
Local					
Parcel tax	3,479,802	3,651,428	3,398,653	4,200,000	4,200,000
Interest (4)	526,501	1,239,534	1,190,030	250,000	250,000
Rents/Leases	852,485	529,067	454,126	450,000	250,000
Ed. Foundation	1,500,000	1,612,800	1,800,245	1,606,900	1,200,000
Save Our Teachers Now	0	0	0	1,290,000	0
Gifts	1,011,900	1,401,497	1,062,251	1,100,000	1,100,000
Miscellaneous	651,626	504,413	401,824	390,400	589,590
Trans. from Enterprise Fund (3)	175,000	200,000	500,000	0	0
Trans. from Enterprise Fund - 63.2		50,000	200,000	0	0
Trans. from Spec Res Fund	0	0	600,000	0	0
	<u>8,197,314</u>	<u>9,188,739</u>	<u>9,607,129</u>	<u>9,287,300</u>	<u>7,589,590</u>
Total - Ongoing	70,740,830	78,281,356	81,014,232	78,749,921	79,452,997
INCOME - ONE TIME					
FEMA	0	0	0	0	0
Special Ed Mandates Settlement	0	0	0	0	0
Workers Compensation Reserve	0	0	0	0	0
Trans. from Cap Fac. Fund 25.0	0	0	0	0	0
C. Care/Cornerstone/E-Rate Refunds	0	0	0	0	0
Trans. from Restricted Fund 01.3	0	0	0	1,741,029	0
Total - One Time	0	0	0	1,741,029	0

GENERAL FUND No. 01.1 (PRIOR FUND 01, UNRESTRICTED)

INCOME

TOTAL ALL INCOME	<u>70,740,830</u>	<u>78,281,356</u>	<u>81,014,232</u>	<u>80,490,950</u>	<u>79,452,997</u>
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- (1) Education Revenue Augmentation Fund (ERAF) was established by the State legislature beginning in 1992-93 to fund a portion of the revenue limit from other agencies.
- (2) Third grade added in 1997-98.
- (3) Child Care indirect percentage received as local income since 1996-97. This transfer also includes the costs of utilities, custodians, and indirect costs.
- (4) Interest includes interest earned in the General Fund plus earned interest proceeds From fund 17.0 (Special Reserve - Non Capital Outlay), and Fund 40.0 (Special Reserve - Capital Outlay)
- (5) Mandated Costs are not budgeted for at adoption, but will be adjusted should any income be received.
- (6) No longer part of general unrestricted revenue - now part of Professional Development Block Grant
- (7) Effective 2007-08 Summer school and Hourly programs are no longer included in the Revenue Limit

GENERAL FUND No. 01.1 (Prior Fund 01, UNRESTRICTED)
EXPENDITURES

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
EXPENDITURES-ONGOING					
Certificated Salaries	34,113,588	36,370,646	38,858,557	39,424,663	36,530,102
Classified Salaries	8,451,036	9,377,958	9,190,031	9,688,377	8,498,289
Employee Benefits	9,578,380	10,028,037	10,442,220	10,814,898	10,396,795
Books and Supplies	2,489,737	2,397,008	1,388,551	1,499,778	1,491,492
Service Oper. Exp.	4,311,636	5,517,259	5,686,705	5,025,157	5,522,419
Capital Outlay	224,774	71,967	20,462	83,329	84,912
Other Outgo					
SCROC Lottery / ADA	13,921	11,222	15,052	20,000	343,172
Tsfr Out - MM Library/Def Maint Match	0	767,911	0	0	0
Tsfr Out - State Def Maint Funding					450,096
Tsfr Out - State Adult Education					43,429
Tsfr Out - BTSA					359,006
State Special Schools	0	7,311	0	0	0
Indirect Costs	(332,387)	(378,457)	(365,025)	(451,742)	(293,369)
Continuation Schl Revenue Lmt Pass through	0	298,345			
Lease Purchase Payment	0	0	0	0	0
Encroachment - Special Education	9,328,301	9,978,774	11,753,821	13,236,047	14,716,993
Encroachment - RRMA	2,335,080	2,145,127	2,790,419	2,560,478	1,690,798
Encroachment - Continuation	107,617	238,328	137,703	354,992	508,571
Encroachment - Transportation / Spec Ed	559,623	462,355	339,018	467,393	487,393
TOTAL - ONGOING	71,181,306	77,293,790	80,257,514	82,723,370	80,830,099
TOTAL ALL EXPENDITURES	71,181,306	77,293,790	80,257,514	82,723,370	80,830,099

PARCEL TAX SUMMARY
(RESOURCE 00500.0)

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
Parcel Tax Proceeds	3,479,802	3,651,428	3,398,653	4,200,000	4,200,000
	<u>3,479,802</u>	<u>3,651,428</u>	<u>3,398,653</u>	<u>4,200,000</u>	<u>4,200,000</u>
EXPENDITURES					
Certificated Salaries	1,910,573	1,966,061	2,183,276	3,482,265	3,534,499
Classified Salaries	0	48,582	37,873	53,627	54,431
Fringe Benefits	617,798	415,106	443,588	465,961	472,950
Textbooks/Supplies	106,991	1,186,031	612,281	22,509	95,850
Other Services/Technology	168,863	23,938	64,079	138,034	138,119
Equipment/Technology	716,016	11,550	0	0	0
	<u>3,520,241</u>	<u>3,651,269</u>	<u>3,341,097</u>	<u>4,162,396</u>	<u>4,295,850</u>
NET SURPLUS (DEFICIT)	(40,438)	159	57,556	37,604	(95,850)
BEGINNING BALANCE	40,970	532	690	58,246	95,850
ENDING BALANCE	532	690	58,246	95,850	(0)
SITE CARRYOVER (Intervention)					
Montemalaga			4,348	9,503	0
Dapplegray			3,916	9,157	0
Lunada Bay			6,874	9,041	0
Mira Catalina			434	2,750	0
Cornerstone			5,587	7,459	0
Point Vicente			8,000	12,942	0
Rancho Vista			7,862	15,862	0
Silver Spur			6,756	9,008	0
Soleado			760	8,128	0
Vista Grande			4,709	0	0
MIS			3,000	0	0
PVIS			3,000	6,000	0
RIS			3,000	6,000	0
TOTAL CARRYOVER			<u><u>58,246</u></u>	<u><u>95,850</u></u>	<u><u>0</u></u>

PENINSULA EDUCATION FOUNDATION PROCEEDS
(Resource 00400.0)

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Projected</u>	2009-10 <u>Budget</u>
INCOME					
Ed Foundation Proceeds	1,500,000	1,612,800	1,800,245	1,606,900	1,200,000
Save Our Teachers Now	0	0	0	1,290,000	0
Site Carryover	0	0	190,729	25,695	0
	<u>1,500,000</u>	<u>1,612,800</u>	<u>1,990,974</u>	<u>2,922,595</u>	<u>1,200,000</u>
EXPENDITURES					
Certificated Salaries - Counselors/PEF Music Programs	673,971	559,228	596,395	492,946	433,712
Classified Salaries - Aides/PEF Sponsored programs	279,046	712,233	780,602	606,432	546,838
Fringe Benefits	270,033	232,794	226,146	189,683	111,502
Certificated Salaries - Save Our Teachers Now	0	0	0	1,122,300	0
Fringe Benefits - Save Our Teachers Now	0	0	0	167,700	0
Textbooks/Supplies	280,170	139,158	129,689	248,322	113,757
Other Services	134,067	11,849	56,762	136,993	155,507
Equipment	0	0	0	0	0
	<u>1,637,288</u>	<u>1,655,263</u>	<u>1,789,595</u>	<u>2,964,376</u>	<u>1,361,316</u>
NET SURPLUS (DEFICIT)	(137,288)	(42,463)	201,379	(41,781)	(161,316)
BEGINNING BALANCE	181,469	44,181	1,718	203,097	161,316
ENDING BALANCE	44,181 ⁽¹⁾	1,718	203,097	161,316	(0)
SITE CARRYOVER					
Montemalaga			18,342	9,652	0
Dapplegray			10,108	0	0
Lunada Bay			4,474	6,228	0
Mira Catalina			7,145	5,392	0
Cornerstone			22,406	11,296	0
Point Vicente			1,480	2,281	0
Rancho Vista			18,647	23,890	0
Silver Spur			5,851	2,125	0
Soleado			10,407	0	0
Vista Grande			19,824	10,490	0
MIS			24,600	0	0
PVIS			12,631	21,770	0
RIS			14,377	13,386	0
PVPHS			28,233	35,753	0
PVHS			0	11,881	0
RDM			4,575	7,173	0
TOTAL CARRYOVER			<u>203,097</u>	<u>161,316</u>	<u>0</u>

(1) 05-06 Site Carryover of prior year P.E.F. discretionary funds

GENERAL FUND No. 01.1 (UNRESTRICTED, PRIOR FUND 01)
STATE REVENUE LIMIT CALCULATIONS

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
REVENUE LIMIT CALCULATIONS					
Average Daily Attendance K-12 ⁽¹⁾	11,682	11,690	11,697	11,713	11,713
Base Revenue Limit	4,906	5,117	5,527	6,108	6,417
Equalization Funding	0	102	0	0	0
Inflation Factor (COLA)	211	308	252	0	0
BASE REVENUE LIMIT PER ADA	5,117	5,527	5,779	6,108	6,417
Base Revenue Limit	59,769,258	64,611,925	67,596,725	71,542,602	75,161,928
State Deficit	(534,955)	0	0	0	0
Beginning Teachers Salary - \$32,000 ⁽³⁾	122,079	131,838	138,583	146,048	153,356
Beginning Teachers Salary - \$34,000 ⁽⁴⁾	81,159	86,374	90,174	95,822	100,683
REVENUE LIMIT SUBJECT TO DEFICIT	59,437,541	64,830,137	67,825,482	71,784,472	75,415,967
Deficit Factor	1.00000	1.00000	1.00000	0.92156	0.86906
TOTAL DEFICITED REVENUE LIMIT	59,437,541	64,830,137	67,825,482	66,153,698	65,541,000
ADDITIONAL REVENUE LIMIT					
Unemployment Insurance ⁽²⁾	54,930	6,926	30,938	30,871	30,841
County Operated Classes	(108,095)	(84,148)	(50,329)	(75,919)	(75,218)
PERS Reduction from Revenue Limit	(401,898)	(492,210)	(524,035)	(404,811)	(411,407)
Continuation School ⁽⁵⁾	0	0	0	0	0
Summer School & Hourly Programs ⁽⁶⁾	153,940	150,809	0	0	0
TOTAL REVENUE LIMIT	59,136,418	64,411,514	67,282,056	65,703,839	65,085,216
Transfer to Restricted Fund	(1,951,153)	(2,031,163)	(2,053,653)	(1,777,785)	(1,761,348)
	57,185,265	62,380,351	65,228,403	63,926,054	63,323,868
REVENUE LIMIT UNRESTRICTED					
PERS Reduction Revenue	403,486	492,210	524,035	404,811	411,407
Prior Year Correction/ Settle up	0	0	0	0	0
TOTAL RECEIPTS	57,588,751	62,872,561	65,752,438	64,330,865	63,735,275

(1) Includes County Operated Special Day Classes. (Ranges between 10 and 35 students)

(2) Actual Cost Less 1975-76 Contribution of \$21,570.

(3) Funding to bring beginning teacher's salary to \$32,000 started in 99-00 as a separate funding but is included in revenue limit in 00-01 and subsequent years.

(4) Funding to bring beginning teacher's salary to \$34,000 started in 00-01.

(5) Effective 05-06, Continuation Education folded into one of six block grants - no longer part of revenue limit transfer

(6)

Beginning in 2007-08 Summer School and Hourly Programs are no longer included in the Revenue Limit

GENERAL FUND No. 01.3 (PRIOR FUND 03, RESTRICTED/CATEGORICAL)
INCOME

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
Revenue Limit					
Special Education-ADA	1,613,398	1,836,395	1,728,009	1,501,465	1,487,587
Continuation ADA	0 **	0	0	0	0
Continuation Base	337,752 **	298,345	325,644	276,320	273,761
	<u>1,951,150</u>	<u>2,134,740</u>	<u>2,053,653</u>	<u>1,777,785</u>	<u>1,761,348</u>
Federal					
Title I	270,679	187,160	193,188	320,937	307,066
Deferred-Prior Year	0	12,252	0	29,838	0
Title II -Part A, Teacher Quality	319,869	162,343	157,751	224,417	200,000
Deferred-Prior Year	0	203,810	0	45,841	0
Titel II - Part D, Technology	7,666	0	242	10,031	10,031
Deferred-Prior Year	0	6,733	0	8,142	0
Title III - ESEA	105,472	45,026	57,001	80,940	80,940
Deferred-Prior Year	0	12,933	0	30,374	0
Title V - Innovative Ed Strategy	20,188	5,091	1,337	500	500
Deferred-Prior Year	0	33,375	0	12,391	0
IDEA-Special Education	1,665,082	1,915,646	1,792,080	1,843,957	1,843,957
IDEA -Preschool Local	185,175	158,685	260,804	260,699	260,699
IDEA - Staff Development	4,485	5,250	4,421	4,619	4,619
Vocational Ed.	31,829	32,450	30,959	38,769	33,481
Title IV Drug Free Schools	37,635	0	9,574	22,242	24,000
Deferred-Prior Year	0	26,840	0	18,629	0
FEMA - Public Assistance Funds	129,142	0	0	0	0
F.L.A.P. Grant	223,574	204,757	26,834	599	0
	<u>3,000,796</u>	<u>3,012,351</u>	<u>2,534,190</u>	<u>2,952,925</u>	<u>2,765,293</u>
State					
(3)					
Tier I - No Cuts or Flexibility					
Lottery	327,788	310,064	215,224	142,086	142,086
Special Education-Master Plan/AB602	3,682,293	4,494,917	4,978,564	4,957,356	4,957,356
Transportation - Special Education	360,057	383,098	401,335	400,060	400,060
Categorical Flexibility - Transfer In	51,643	29,241	120,000	120,000 *	0
TUPE (4-8)	15,969	0	0	31,900	15,417
TUPE (9-12) Grant	45,264	48,862	48,263	47,973	0
Economic Impact Aid	172,827	342,072	367,952	469,139	469,139
Tier II - Subject to Cuts, No Flexibility					
English Language Learner (4-8) Grant	28,500	27,500	38,982	35,593	33,991
Categorical Flexibility - 0708 Ending Balance	0	0	0	(50,552) ***	0
Tier III - Subject to Cuts with Flexibility					
PE Tchr Incentive	0	0	35,000	29,610	0
Categorical Flexibility - Transfer Out	0	0	0	(26,927)	0
Community Based English Tutoring	5,462	0	28,448	73,879	0
Categorical Flexibility - Transfer Out	0	0	0	(51,121)	0
SCROC	161,221	390,270	551,692	400,000	0
Categorical Flexibility - Transfer Out	0	0	0	(14,259)	0
School Safety Block Grant (Carl Washington)	175,563	200,399	213,759	180,840	0
Categorical Flexibility - Transfer Out	0	0	0	(38,314)	0
Arts and Music Block Grant	0	197,643 (2)	208,389 (2)	176,432	0
Categorical Flexibility - Transfer Out	0	0	0	0	0
CAHSEE - CA Exit Exam	0	39,937	33,795	28,591	0
Categorical Flexibility - Transfer Out	0	0	0	(28,411)	0
Supplemental Counselors, Grades 7-12	0	408,663 (2)	445,193 (2)	357,546	0
Categorical Flexibility - Transfer Out	0	0	0	(14,443)	0
Gifted and Talented	96,773	105,287	110,589	92,146	0
Categorical Flexibility - Transfer Out	0	0	0	(100,000)	0
Instr. Matl./Block Grant	755,320	832,858	749,573	706,128	0
Categorical Flexibility - Transfer Out	0	0	0	(571,128)	0
Peer Assistance & Review	48,692	54,721	55,441	46,903	0
Categorical Flexibility - Transfer Out	0	0	0	(122,236)	0
Pupil Retention Block Grant	178,794 (1)	191,084	184,644	160,816	0
Categorical Flexibility - Transfer Out	0	0	0	0	0
Teacher Development Blk Grant	506,659 (1)	476,193	566,544	383,171	0

GENERAL FUND No. 01.3 (PRIOR FUND 03, RESTRICTED/CATEGORICAL)
INCOME

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
Tchr Dev Blk Grant - Pass Through	34,200 (1)	204,083	199,612	153,839	0
<i>Categorical Flexibility - Transfer Out</i>	0	0	0	0	0
Professional Development Blk Grant	574,636 (1)	630,999	630,826	530,904	0
<i>Categorical Flexibility - Transfer Out</i>	0	0	0	0	0
School & Library Improve Blk Grant	483,712 (1)	666,233	666,233	560,703	0
<i>Categorical Flexibility - Transfer Out</i>	(51,643)	0	(120,000)	(221,106)	0
Flexibility to Sweep 2007-08 Ending Fund Balance - Onetime Funding Source					
New One Time Career Tech	0	0 (2)	7,940 (2)	(4,522)	0
New One Time Arts, Music & PE	0	966,521 (2)	0 (2)	(385,765)	0
New One Time Site Disc Blk Grant	0	725,158 (2)	3,240 (2)	(9,760)	0
New One Time District Block Grant	0	241,105 (2)	376 (2)	(216,199)	0
New One Time Inst Materials	0	191,072 (2)	0 (2)	(4,273)	0
Supp Program: Special Secondary	125,000	18,750	0	0	0
Deferred Prior Year	1,563	31,250	0	0	0
Discontinued Programs					
SIP - K-6 (72600.0)	0	0	0	0	0
Deferred-Prior Year	357,078	0	0	0	0
SIP - 7-8 (72650.0)	0	0	0	0	0
Deferred-Prior Year	17,612	0	0	0	0
Instr. Matl./ELL	0	0	18,200	0	0
BTSA - Beginning Teachers Inservice	96,343 **	0	0	0	0
School Law Enforcement Part- Deferred	0	2,013	0	2,013	0
<i>Categorical Flexibility - Transfer Out</i>	0	0	0	(2,013)	0
School Libraries (4-6 & 7-12)	7,892	0	0	0	0
Classroom Libraries (K-4)	0	0	0	0	0
Deferred	0	30,881	0	0	0
CAHSEE Instructional Materials	0	3,718	0	0	0
CBO Training	0	1,500	0	0	0
	<u>7,931,430</u>	<u>12,309,414</u>	<u>10,759,815</u>	<u>8,226,600</u>	<u>6,018,049</u>
Local					
Other Income: SELPA - Dahlman	154,635	294,802	1,300,000	0	0
Program Specialist/SELPA	96,273	98,198	106,626	106,626	106,626
Transportation	405,241	426,004	434,155	576,737	576,737
Interest for Instr. Materials	7,695	5,662	7,695	4,730	0
SCROC - (PV Teachers)	46,058	63,642	158,534	199,190	0
Honda Grant	0	0	42,000	0	0
Deferred	5,000	(1,195)	0	1,194	0
Project Lead the Way	0	43,859	14,525	72,339	72,339
Verizon Grant - Technology	25,000	0	0	0	0
Confidence Foundation	0	0	4,759	241	0
Special Children's League	0	0	0	11,841	0
China Field Study	0	0	0	40,000	0
New American High School- NAHS	0	(41)	0	0	0
Deferred-Prior Year	396	0	0	0	0
Elementary Music Hartley Fund	6,000	31,500			
LA County Arts Commission	0	10,456	(5,375)	36,500	36,500
EISS	0	0	20,859	33,188	33,188
	<u>746,297</u>	<u>972,886</u>	<u>2,083,778</u>	<u>1,082,586</u>	<u>825,390</u>
Subtotal	13,629,675	18,429,391	17,431,436	14,039,896	11,370,081
Transferred from General Fund					
Special Ed. Encroachment	9,328,301	9,978,774	11,753,821	13,236,047	14,716,993
Routine Restricted Maintenance Acct	2,335,080	2,145,127	2,790,419	2,560,478	1,690,798
Continuation Encroachment	107,617	238,328	137,703	354,992	508,571
Transportation (72400)	559,623	462,355	339,018	467,393	487,393
	<u>12,330,621</u>	<u>12,824,584</u>	<u>15,020,961</u>	<u>16,618,910</u>	<u>17,403,755</u>
	<u>25,960,296</u>	<u>31,253,975</u>	<u>32,452,398</u>	<u>30,658,806</u>	<u>28,773,836</u>

** Beginning 05-06 fiscal year - Continuation ADA no longer part of Revenue Limit Transfer to fund 01.3, and 10th Grade Counseling no longer its own program. Both are part of "Pupil Retention" Block Grant per AB 825

(1) First year of AB825 Block Grant Categorical Programs

(2) 2006-07 New Programs - One Time and On-Going

(3) SBX3 4 - Allows Program Flexibility for 2008-09 to 2012-13. All Tier III programs will be accounted for in the Unrestricted General Fund starting in 2009-10 through 2012-13

* Allowed to transfer funds into Special Education Transportation

*** SBX. 4 Allows for transfer of 2007-08 ending fund balance

GENERAL FUND No. 01.3 (PRIOR FUND 03, RESTRICTED/CATEGORICAL)
EXPENDITURES

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Projected</u>	2009-10 <u>Budget</u>
EXPENDITURES					
Certificated Salaries	8,318,498	9,318,621	10,462,012	10,958,251	9,641,283
Classified Salaries	5,935,099	6,654,896	8,536,164	8,062,297	7,902,817
Employee Benefits	3,360,679	3,868,776	4,173,570	4,888,808	4,737,509
Books and Supplies	1,466,983	3,078,593	1,899,807	1,536,132	540,333
Operating Expenses	5,423,133	5,429,812	5,856,494	5,329,890	4,977,847
Capital Outlay	52,051	15,652	74,964	122,591	41,681
Other Outgo	1,033,386	1,334,132	1,423,589	1,397,538	568,877
Transfer to Deferred Maint.	0	427,378	491,730	562,398	363,487
TOTAL EXPENDITURES	<u>25,589,829</u>	<u>30,127,860</u>	<u>32,918,331</u>	<u>32,857,905</u>	<u>28,773,835</u>
Net Surplus / (Deficit)	370,468	1,126,116	(465,933)	(2,199,099)	0
Beginning Balance (Restricted)	1,035,659	1,770,928	2,897,044	2,396,812	197,713
Restatements (Restricted)	0	0	(34,299)	0	0
Ending Balance (Restricted)	1,439,629	2,897,044	2,396,812	197,713	197,713
CARRY OVER:					
Title I	0	29,845	29,838	0	0
Carl Perkins	0	2,766	5,288	0	0
Title IV	0	6	18,629	0	0
Title II	0	0	53,983	0	0
Title V	0	0	12,391	0	0
Title III	0	505	30,374	0	0
F.L.A.P. Grant	32	4,389	599	0	0
CBET	0	47,284	47,284	0	0
Schl Law Enforcement	0	2,013	2,013	0	0
TUPE 4-8	0	0	16,483	0	0
TUPE 9-12	0	96,237	47,973	0	0
PE Teacher Incentive Prog (PETIP)	0	0	35,000	0	0
English Language Acquisition	0	0	50,552	0	0
English Language Learner	10,591	16,922	0	0	0
Lottery (Prop 20 - Restricted)	320,676	320,676	0	0	0
ROC/P	0	0	14,259	0	0
Career Tech Ed Equip (One time)	0	0	4,522	0	0
School Safety	0	26,139	34,178	0	0
Library Materials	32,283	0	0	0	0
Tenth Grade Counseling	100	100	0	0	0
Education Technology	2,716	0	0	0	0
Staff Development & Prin Training	0	0	0	0	0
Transportation	48,432	48,432	48,690	0	0
School Imp & Pupil Achievement	0	0	0	0	0
School Imp & Library Block Grant	53,676 (2)	29,241	131,451	0	0
Pupil Retention Block Grant	0 (2)	0	0	0	0
Professional Development Blk Grant	0 (2)	0	0	0	0
Teacher Credentialing Block Grant	195,703 (2)	394,057	486,562	127,562	0
CA H.S. Exit Exam Inst & Svcs	0	17,914	33,975	0	0
CA H.S. Exit Exam Materials	0	3,718	1,290	0	0
Arts & Music Block Grant	0	127,930 (3)	558	0	0
One Time Arts, Music & PE Blk Grnt	0	556,819 (3)	430,180	0	0
One Time Site Discretionary Blk Grnt	0	72,460 (3)	9,760	0	0
One Time Dist. Discretionary Blk Grnt	0	239,288 (3)	221,249	0	0
One Time Inst. Materials Blk Grnt	0	111,671 (3)	4,273	0	0
Site Block Grant	2,961	1,745	1,745	0	0
Economic Impact Aid (EIA)	38,964	109,703	3,006	0	0
GATE	29,932	83,065	86,151	0	0
Instr. Materials Realignment Program	777,185	199,027	468,177	0	0
Instr. Materials ELL - One Time	354	354	18,554	0	0
Peer Assistance and Review	73,064	107,637	116,837	0	0
Supplemental School Counseling	0	0	14,443	0	0
Governor's Performance Awards	27,452	4,629	0	0	0
API bonus - sites	25,566	22,824	24,243	0	0
FEMA Assistance Funds	62,964	25,609	62,964	62,964	0
Elementary Music Hartley Fund	22,787	49,872	62,442	0	0

GENERAL FUND No. 01.3 (PRIOR FUND 03, RESTRICTED/CATEGORICAL)

EXPENDITURES

TRW Grant	5,000	1,195	1,195	0	0
New American HS Grant - NAHS	355	0	0	0	0
PVHS Scientific Research	2,040	2,040	2,040	0	0
Knabe Arts Education	3,527	3,527	3,527	0	0
Project Lead the Way (PVIT / SMERT)	0	40,291	33,566	0	0
Honda Grant	0	42,000	0	0	0
Honeywell	10,647	10,647	9,688	7,187	0
LA County Arts Commission	0	21,500	36,500	0	0
K-6 Summer Institute	(1,272)	0	0	0	0
High School Summer Institute	0	0	0	0	0
Verizon Tech Grant	25,000	22,770	19,496	0	0
South Bay Counseling	193	193	0	0	0
Confidence Foundation	0	0	241	0	0
TOTAL ACTUAL RESTRICTED	1,439,629	2,897,042	2,736,168	197,713	0

*** Estimates only - all available categorical dollars are budgeted out to sites. Actual carryover is only known when are closed. Actual carryover for the past three years are shown (05-06 through 07-08).**

- (1) Change in beginning balance reflects difference of \$41,500 representing Principal's Training program SB1882 decrease - program not implemented
- (2) First Year of AB825 "Block Grant" Categorical Programs
- (3) New Program - One Time and On-Going for 2006-07

SPECIAL EDUCATION BUDGET
INCORPORATED IN GENERAL FUND NO. 01.3 (Prior Fund 03, Restricted)

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
ADA	1,613,401	1,836,395	1,728,009	1,501,465	1,487,587
Federal	1,854,742	2,079,581	2,057,305	2,109,275	2,109,275
Transportation	360,057	383,098	401,335	400,060	400,060
Categorical Flexibility	51,643	29,241	120,000	120,000	
SELPA Pass Through	250,908	393,000	1,300,000	0	0
Master Plan	3,682,293	4,494,917	5,085,190	5,063,982	5,063,982
	<u>7,813,044</u>	<u>9,216,233</u>	<u>10,691,839</u>	<u>9,194,782</u>	<u>9,060,904</u>
EXPENDITURES					
Certificated Salaries	6,126,238	6,615,803	7,715,190	8,261,544	8,705,783
Classified Salaries	4,194,301	5,103,179	6,135,367	6,502,793	6,918,710
Employee Benefits	2,707,497	3,052,256	3,448,801	3,770,444	4,005,402
Books and Supplies	54,816	82,391	71,120	48,427	51,473
Operating Expenses					
Non-Public Schools (NPS)	1,615,371	2,001,989	1,777,746	2,007,000	2,166,508
SELPA Pass through	250,908	393,000	1,290,000	10,000	0
Legal Fees	258,425	215,521	276,940	255,000	273,901
Transportation	971,323	845,078	889,969	867,453	887,453
Consultants/Cont Srvcs	545,825	624,284	477,847	430,700	462,585
Other (Misc/Services)	231,182	87,599	258,470	295,803	317,011
Capital Outlay	0	0	0	0	0
Other Outgo					
Excess Costs - RB/MB	3,882	0	150,691	60,000	64,447
Excess Costs - County	643,796	606,646	322,153	309,739	332,698
Excess Costs - State	0	0	0	0	0
Excess Costs - Trans.	0	0	0	0	0
Mainstreaming Other Dist.	0	0	0	0	0
PERS Adjustment	0	0	0	0	0
Indirect Costs	97,401	29,617	0	79,319	79,319
	<u>17,700,965</u>	<u>19,657,362</u>	<u>22,814,295</u>	<u>22,898,222</u>	<u>24,265,290</u>
NET INCOME (DEFICIT)	(9,887,921)	(10,441,129)	(12,122,455)	(13,703,440)	(15,204,386)
Encroachment:					
2004-05	8,663,892				
2003-04	7,081,172				
2002-03	5,855,835				
2001-02	4,643,536				
2000-01	4,184,169				
1999-00	2,401,861				
1998-99	1,873,828				
1997-98	1,274,420				
1996-97	688,002				
1995-96	607,867				
1994-95	854,782				
1993-94	681,489				
1992-93	835,877				

ADULT EDUCATION FUND No. 11.0 (Prior Fund 29)

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Projected</u>	2009-10 <u>Budget</u>
INCOME					
Revenue Limit	85,383	80,222	53,753	45,475	0
Priod Year Revenue Lmt	0	26,822	(11,316)	0	0
Site Block Grant	0	0	0	0	0
Fees	151,182	136,146	143,638	143,637	143,637
Lottery	0	0	0	0	0
Interest	3,544	5,264	5,704	3,000	3,000
Revenue Limit Transfer In	0	0	0	0	43,429
	<u>240,109</u>	<u>248,454</u>	<u>191,779</u>	<u>192,112</u>	<u>190,066</u>
EXPENDITURES					
Certificated Salaries	33,990	33,108	31,348	35,527	36,060
Classified Salaries	47,371	51,528	54,500	55,476	56,308
Employee Benefits	20,048	20,865	20,918	22,249	22,583
Books & Supplies	5,749	8,656	10,858	12,347	12,582
Other Exp./Instructors	85,715	73,615	71,915	65,460	66,704
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Indirect Cost	13,000	9,238	8,586	7,231	7,231
	<u>205,873</u>	<u>197,011</u>	<u>198,124</u>	<u>198,290</u>	<u>201,468</u>
NET SURPLUS (DEFICIT)	34,236	51,443	(6,345)	(6,178)	(11,402)
BEGINNING BALANCE	63,061	97,297	148,740	142,395	136,217
ENDING BALANCE	97,297	148,740	142,395	136,217	124,815

CAFETERIA FUND No. 13.0

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
Subsidies	174,057	176,893	176,822	189,172	189,172
Sales	2,739,515	2,868,027	2,661,720	2,811,720	2,811,720
State	0	3,508	3,665	3,440	3,440
Miscellaneous	104,215	98,416	110,501	103,250	103,250
Interest	15,597	46,833	31,997	28,580	28,580
	<u>3,033,384</u>	<u>3,193,677</u>	<u>2,984,706</u>	3,136,162	3,136,162
EXPENDITURES					
Classified Salaries	1,005,246	1,061,075	1,125,471	1,223,156	1,241,503
Fringe Benefits	279,419	301,500	307,031	306,248	310,842
Food & Supplies	1,353,675	1,267,372	1,593,963	1,445,948	1,473,421
Other Expenses	101,691	122,665	113,120	216,488	220,601
Capital Outlay	42,800	0	0	63,000	0
Indirect Costs	134,000	133,790	125,558	120,594	120,594
	<u>2,916,832</u>	<u>2,886,403</u>	<u>3,265,142</u>	3,375,434	3,366,961
NET SURPLUS (DEFICIT)	116,552	307,275	(280,436)	(239,272)	(230,799)
BEGINNING BALANCE	501,505 (1)	618,056	985,978 (2)	705,541	466,269
ENDING BALANCE	618,056	925,331	705,541	466,269	235,470

(1) includes audit restatement of (106,396) to ending balance 04-05 and district restatement of (92,473) to beginning balance 05-06

(2) includes district restatement of (60,646) to beginning balance 07-08

DEFERRED MAINTENANCE FUND No. 14.0 (Prior fund 27)

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Projected</u>	2009-10 <u>Budget</u>
INCOME					
State Allowance	0	0	0	0	0
State Allowance - Prior Year	438,265	461,351	457,019	475,789	0
Transfer from General Fund 01.1 or 01.3 (prior fund 01 or 03)	0	471,344	491,730	562,398	813,583
Transfer from Building Fund 21.0 (prior fund 70)	136,080	0	0	0	0
Interest	13,327	47,686	18,015	31,200	31,200
	<u>587,672</u>	<u>980,381</u>	<u>966,764</u>	<u>1,069,387</u>	<u>844,783</u>
EXPENDITURES					
Maint./Contracted Services	21,480	0	0	0	0
Capital Outlay	135,167	751,183	995,043	811,756	878,468
	<u>156,648</u>	<u>751,183</u>	<u>995,043</u>	<u>811,756</u>	<u>878,468</u>
NET SURPLUS (DEFICIT)	431,024	229,198	(28,279)	257,631	(33,685)
BEGINNING BALANCE	235,744	666,768	895,966	867,687	1,125,318
ENDING BALANCE	666,768	895,966	867,687	1,125,318	1,091,633

SPECIAL RESERVE - NON CAPITAL OUTLAY FUND No. 17.0 (Prior fund 15)

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME					
Interest (1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
EXPENDITURES					
Transfer to General Fund (Interest Earnings)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
NET SURPLUS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	1,469,612	1,469,612	1,469,612	0	0
ENDING BALANCE	1,469,612	1,469,612	1,469,612	0	0

(1) All interest generated in this fund is transferred to the Unrestricted General Fund. Starting 2000-01, the transfer is taken directly from interest revenue account instead of being shown as an interfund transfer as in the past.

SPECIAL RESERVE - NON CAPITAL OUTLAY FUND No. 17.1 (Prior fund 15)

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME					
Interest	<u>0</u>	<u>0</u>	<u>0</u>	545,164	0
	0	0	0	545,164	0
EXPENDITURES					
Transfer to General Fund (Interest Earnings)	<u>0</u>	<u>0</u>	<u>0</u>	0	0
	0	0	0	0	0
NET SURPLUS (DEFICIT)	0	0	0	545,164	0
BEGINNING BALANCE	0	0	0	0	545,164
ENDING BALANCE	0	0	0	545,164	545,164

SPECIAL RESERVE - RETIREE BENEFIT FUND No. 20.0 (Prior fund 71)

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME					
In district premiums	0	0	0	0	0
Interest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	0	0
EXPENDITURES					
H/W Payments Transfer to Fund 01.1	0	0	600,000	0	0
NET SURPLUS (DEFICIT)	0	0	(600,000)	0	0
BEGINNING BALANCE	0	0	2,319,481	1,719,481	1,719,481
ENDING BALANCE	0	0	1,719,481	1,719,481	1,719,481

Fund 71.0 established 11/3/95. Unfunded liability on July 1, 2001, was \$3.8 million for: current retirees, those eligible to retire, and those working employees not yet eligible.

Funded liability for retirees as of 6/30/02 is \$2.4 million, unfunded \$1.4 million.

Fund 20.0 established 2007-08

BUILDING FUND No. 21.0 - Measure R (Prior fund 70)

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
Proceeds from sale of bonds	23,004,233 (1)	0	0	0	6,691,451
Other local revenue	0	0	0	0	0
Transfer from County Schools Facilities Fund 35.0	0	0	0	0	0
Interest	304,679	1,050,690	356,511	207,800	223,760
	<u>23,308,912</u>	<u>1,050,690</u>	<u>356,511</u>	<u>207,800</u>	<u>6,915,211</u>
EXPENDITURES					
Personnel costs	0	0	0	0	0
Supplies	0	0	0	0	0
Services, contracts, and other operating expenses	0	0	0	0	0
Capital Outlay	2,241,755	8,803,966	3,309,837	11,221,569	2,236,446
Transfer to Deferred Maintenance Fund 14.0 (prior fund 27)	136,080 (2)	0	0	0	0
	<u>2,377,835</u>	<u>8,803,966</u>	<u>3,309,837</u>	<u>11,221,569</u>	<u>2,236,446</u>
NET SURPLUS (DEFICIT)	20,931,077	(7,753,276)	(2,953,326)	(11,013,769)	4,678,765
BEGINNING BALANCE	1,141,426	22,072,503	14,319,227	11,365,901	352,132
ENDING BALANCE	22,072,503	14,319,227	11,365,901	352,132	5,030,897

(1) Measures R Proceeds

(2) Deferred Maintenance "Match" Transfer to come from General-Restricted Fund 2006-07

BUILDING FUND No. 21.1 - Measure S (Prior fund 70)

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
Proceeds from sale of bonds	2,003,988 (1)	0	0	0	7,648,185
Other local revenue	0	0	0	0	0
Transfer from County Schools Facilities Fund 35.0	0	0	0	0	0
Interest	25,116	102,825	98,750	25,000	128,765
	<u>2,029,104</u>	<u>102,825</u>	<u>98,750</u>	<u>25,000</u>	<u>7,776,950</u>
EXPENDITURES					
Personnel costs	0	0	0	0	0
Supplies	0	0	0	0	0
Services, contracts, and other operating expenses	0	0	0	0	0
Capital Outlay	49,891	707,748	361,056	675,328	5,011,359
Transfer to Deferred Maintenance Fund 14.0 (prior fund 27)	0 (2)	0	0	0	0
	<u>49,891</u>	<u>707,748</u>	<u>361,056</u>	<u>675,328</u>	<u>5,011,359</u>
NET SURPLUS (DEFICIT)	1,979,213	(604,923)	(262,306)	(650,328)	2,765,591
BEGINNING BALANCE	0	1,979,213	1,374,290	1,111,984	461,656
ENDING BALANCE	1,979,213	1,374,290	1,111,984	461,656	3,227,247

(1) Measures S Proceeds

(2) Deferred Maintenance "Match" Transfer to come from General-Restricted Fund 2006-07

CAPITAL FACILITIES FUND No. 25.0 (Prior fund 73)
Developer Fees

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
Developer Fees	573,245	727,150	871,612	305,000	300,000
Interest	6,381	30,870	51,596	66,600	22,806
Transfer from County School Facilities Fund 35.0 (prior fund 82)	0	0	0	0	0
Transfer from Unrestricted General Fund 01.1 (prior fund 01)	0	0	0	0	0
	<u>579,626</u>	<u>758,020</u>	<u>923,208</u>	<u>371,600</u>	<u>322,806</u>
EXPENDITURES					
Supplies	0	0	200,506	67,000	50,000
Rental/Lease	114,796	23,843	37,027	8,350	0
Other Operating Expenses	14,829	0	25,234	33,200	41,550
Capital Outlay	233,552	(68,229)	87,589	10,000	1,179,585
Indirect Cost (1)	0	0	0	0	0
Transfer to Unrestricted General Fund 01.1 (prior fund 01)	0	0	0	0	0
	<u>363,177</u>	<u>(44,386)</u>	<u>350,356</u>	<u>118,550</u>	<u>1,271,135</u>
NET SURPLUS (DEFICIT)	216,449	802,406	572,852	253,050	(948,329)
BEGINNING BALANCE	88,982	305,431	1,107,837	1,680,689	1,933,739
ENDING BALANCE	305,431	1,107,837	1,680,689	1,933,739	985,410

(1) Indirect cost rate is limited to 3.0% of the fees collected during the period

COUNTY SCHOOL FACILITIES FUND No. 35.0 (Prior fund 82)

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
State	0	2,882,443	7,244,541	384,889	3,398,177
Interest	83	36,024	39,313	11,400	0
	83	2,918,467	7,283,854	396,289	3,398,177
EXPENDITURES					
Capital Outlay	0	2,718,507	7,404,702	477,536	3,398,177
Transfer to Building Fund 21.0 (prior fund 70)	0	0	0	0	0
	0	2,718,507	7,404,702	477,536	3,398,177
NET SURPLUS (DEFICIT)	83	199,960	(120,848)	(81,247)	0
BEGINNING BALANCE	2,053	2,136	202,096	81,247	0
ENDING BALANCE	2,136	202,096	81,247	0	0

SPECIAL RESERVE - CAPITAL OUTLAY FUND No. 40.0 (Prior fund 60)
Sale of Site

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME (1)					
Local Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>
	0	0	0	0	4,000,000
EXPENDITURES					
Capital Outlay	0	0	0	0	3,116,945
NET SURPLUS (DEFICIT)	0	0	0	0	883,055
BEGINNING BALANCE	4,007,083	4,007,083	4,007,083	4,007,083	4,007,083
ENDING BALANCE	4,007,083	4,007,083	4,007,083	4,007,083	4,890,138

(1) This fund was established in 00-01 to account for sale of site money. All interest generated in this fund is transferred to the Unrestricted General Fund.

SPECIAL RESERVE - CAPITAL OUTLAY
 FUND No. 40.1
 Montemalaga Library Project

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME (1)					
Transfer from Fund 01.1	0	723,945	0	0	0
Donation	0	17,350	537,762	0	0
Interest	0	20,367	38,946	36,580	18,200
	<u>0</u>	<u>761,662</u>	<u>576,708</u>	<u>36,580</u>	<u>18,200</u>
EXPENDITURES					
Capital Outlay	0	1,681	0	633,000	714,351
NET SURPLUS (DEFICIT)	0	759,981	576,708	(596,420)	(696,151)
BEGINNING BALANCE	0	0	759,981	1,336,689	740,269
ENDING BALANCE	0	759,981	1,336,689	740,269	44,118

(1) The Board approved moving these funds from the Unrestricted General Fund 01.1 "Other Designations", object 9780 to this fund in 06-07 to account for the Capital Campaign Library Project at Montemalaga.

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT

Summary Of Income From Sales of Sites

Payment	3/1/1976 Crestmont Highland	10/9/1978 Abalone Cove	5/30/1979 Loma Del Mar/ Ladera Linda	4/19/1979 Los Cerros	4/15/1979 Tierra Alta	6/88 Peninsula High
1975-76	380,000	0	0	0	0	0
1976-77	380,000	0	0	0	0	0
1977-78	380,000	0	0	0	0	0
1978-79	380,000	175,025	102,368 ⁽¹⁾	100,000	98,500	0
1979-80	375,935	0	0	110,978	199,463	0
1980-81	0	501,412	143,400 ⁽¹⁾	837,283	188,381	0
1981-82	0	306,836	267,865 ⁽¹⁾	378,000	643,267	0
1982-83	0	288,787	124,800 ⁽¹⁾	1,302,328	0	0
1983-84	0	270,737	118,600 ⁽¹⁾	0	0	0
1984-85	0	252,688	112,400	0	0	0
1985-86	0	234,639	106,200	0	0	0
1986-87	0	396,192	0	0	0	0
1987-88	0	0	0	0	0	6,636,035
1988-89	0	0	0	0	0	0
1989-90	0	0	0	0	0	0
1990-91	0	0	0	0	0	0
1991-92	0	0	0	0	0	0
1992-93	0	0	0	0	0	0
1993-94	0	0	0	0	0	0
1994-95	0	0	0	0	0	0
1995-96	0	0	0	0	0	0
1996-97	0	0	0	0	0	0

TOTALS 1,895,935 2,426,316 218,600 ⁽²⁾ 2,728,589 1,129,611 6,636,035

Total Income from Sale of Sites. 15,035,084

Expenditures for Capital Outlay and Deferred Maintenance since 1976. (11,028,001)

Balance of Sale of Site Fund, June 30, 2008. 4,007,083

Balance of Sale of Site Fund, June 30, 2009. (Projected) 4,007,083

(1) Monies received from the sale of the Loma del Mar site reverted to the State of California to repay outstanding State School Building Fund loan, which was completely paid of 6/30/84. Monies retained after that date.

(2) Funds retained after loan repayment.

SPECIAL RESERVE - CAPITAL OUTLAY
 FUND No. 40.3
 Sea King (PVHS) Stadium Renovation Project

	2005-06 <u>Actual</u>	2006-07 <u>Acutal</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME					
Donation	0	0	2,337,500	0	0
Interest	0	0	12,478	10,839	0
	<u>0</u>	<u>0</u>	<u>2,349,978</u>	<u>10,839</u>	<u>0</u>
EXPENDITURES					
Capital Outlay	0	0	915,367	1,445,449	0
NET SURPLUS (DEFICIT)	0	0	1,434,610	(1,434,610)	0
BEGINNING BALANCE	0	0	0	1,434,610	0
ENDING BALANCE	0	0	1,434,610	0	0

SPECIAL RESERVE - CAPITAL OUTLAY
 FUND No. 40.4
 Sea King (PVHS) Pool Project

	2005-06 <u>Actual</u>	2006-07 <u>Acutal</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME					
Donation	0	0	1,142,700	0	0
Interest	0	0	6,144	31,832	0
	<u>0</u>	<u>0</u>	<u>1,148,844</u>	<u>31,832</u>	<u>0</u>
EXPENDITURES					
Capital Outlay	0	0	0	1,079,176	0
Sea King Capital Campaign Refund				101,500	
NET SURPLUS (DEFICIT)	0	0	1,148,844	(1,148,844)	0
BEGINNING BALANCE	0	0	0	1,148,844	0
ENDING BALANCE	0	0	1,148,844	0	0

OTHER ENTERPRISE FUND No. 63.0 (Prior fund 41)
Child Care

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME					
Parent Fees	2,956,324	3,119,354	2,988,503	2,493,483	2,493,483
Interest	22,882	65,244	48,562	32,375	32,375
Enrichment Fees	335,069	319,807	307,438	285,218	285,218
	<u>3,314,274</u>	<u>3,504,405</u>	<u>3,344,503</u>	2,811,076	2,811,076
EXPENDITURES					
Child Care Costs	2,352,236	2,459,070	2,752,448	2,673,385	2,713,487
Enrichment Costs	299,458	289,129	293,084	232,563	236,055
	<u>2,651,694</u>	<u>2,748,199</u>	<u>3,045,532</u>	2,905,948	2,949,542
NET INCOME (DEFICIT) BEFORE TRANSFER TO GENERAL FUND					
	662,580	756,206	298,971	(94,872)	(138,466)
Transfer to Unrestricted General Fund (1)	175,000	200,000	500,000	0	0
NET SURPLUS (DEFICIT)	486,750	556,206	(201,029)	(94,872)	(138,466)
BEGINNING BALANCE	456,682	943,432	1,499,638	1,298,609	1,203,736
ENDING BALANCE	943,432 (2)	1,499,638	1,298,609	1,203,736	1,065,270

(1) Transfers to the Unrestricted General Fund include the costs of utilities.

(2) Includes (830.00) deficit from CAMP GRINS - will be transferred out in 06-07

OTHER ENTERPRISE FUND No. 63.1
Kindergarten Orientation

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
Parent Fees	65,674	46,408	56,734	58,059	58,059
Interest	942	1,116	702	918	918
	<u>66,616</u>	<u>47,524</u>	<u>57,436</u>	<u>58,977</u>	<u>58,977</u>
EXPENDITURES					
Personnel Costs	58,737	47,971	58,805	56,649	57,499
Supplies	4,793	5,395	4,999	2,002	2,040
	<u>63,530</u>	<u>53,366</u>	<u>63,805</u>	<u>58,651</u>	<u>59,539</u>
NET SURPLUS (DEFICIT)	3,087	(5,842)	(6,369)	326	(562)
BEGINNING BALANCE	9,665	12,752	6,909	541	867
ENDING BALANCE	12,752	6,909	541	867	305

OTHER ENTERPRISE FUND No. 63.2
Miraleste / Valmonte Early Learning Academy

	2005-06	2006-07	2007-08	2008-09	2009-10
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
INCOME					
Parent Fees (MELA)	441,887	485,598	580,242	630,967	630,967
Aftercare (MELA)	78,333	68,029	97,031	96,483	96,483
PreSchool (VELA)	0	225,289	306,689	412,130	412,130
Interest	5,529	12,280	14,158	11,637	11,637
Donation/Gifting (MELA)	10,821	17,273	18,037	21,865	21,865
Donation/Gifting (VELA)	0	0	0	4,000	4,000
Initial Loan from Unrest Gen Fund 01.1 ⁽¹⁾	0 ⁽²⁾	0	0	0	0
	<u>536,571</u>	<u>808,469</u>	<u>1,016,157</u>	<u>1,177,082</u>	<u>1,177,082</u>
EXPENDITURES					
Personnel Costs (MELA)	315,441	383,752	484,824	684,124	694,386
Personnel Costs (MELA Aftercare)	58,790	53,479	70,726	77,474	78,636
Personnel Costs (VELA)	0	159,438	244,331	246,920	250,624
Supplies (MELA)	24,779	23,025	30,504	31,801	32,405
Supplies (MELA Aftercare)	674	908	2,492	2,059	2,098
Supplies (MELA Donation/Gifting)	0	0	17,097	20,146	20,529
Supplies (VELA)	0	14,424	11,466	14,817	15,099
Supplies (VELA Donation/Gifting)	0	0	0	2,000	2,038
Other Costs (MELA)	30,940	30,521	29,517	26,798	27,307
Other Costs (MELA Aftercare)	1,728	4,216	2,305	2,028	2,067
Other Costs (MELA Donation/Gifting)	9,829	11,195	0	2,000	2,038
Other Costs (VELA)	0	12,786	14,461	15,633	15,930
Other Costs (VELA Donation/Gifting)	0	120	0	0	0
Transfer to Unrest Gen Fund 01.1	0	50,000	200,000	0	0
	<u>442,181</u>	<u>743,866</u>	<u>1,107,724</u>	<u>1,125,800</u>	<u>1,143,156</u>
NET SURPLUS (DEFICIT)	94,390	64,603	(91,567)	51,282	33,926
BEGINNING BALANCE	80,302	174,692	239,295	147,728	199,010
ENDING BALANCE	174,692	239,295	147,728	199,010	232,936

⁽¹⁾ Pilot year of Preschool for PVPUSD - initial loan for start up costs: \$50,000 (MELA)

⁽²⁾ No budgeted "transfer in" from the Unrestricted General Fund in 05-06

OTHER ENTERPRISE FUND No. 63.3
Camp Grins

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Projected	2009-10 Budget
INCOME					
Fees	6,753	0	0	0	0
Interest	15	0	0	0	0
	<u>6,768</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES					
Personnel Costs	6,768	0	0	0	0
Supplies	0	0	0	0	0
Other Costs	0	0	0	0	0
Transfer to Unrestricted Gen. Fund 01.1	0	0	0	0	0
	<u>6,768</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET SURPLUS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0

(1) Final year of CAMP GRINS Program - 2006-07 and on will be run through MELA/VELA programs in fund 63.2

RETIREE BENEFIT FUND No. 71.0 (Prior fund 36)

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Projected	2009-10 Budget
INCOME					
In district premiums	380,807	295,484	0	0	0
Interest	83,091	116,304	0	0	0
	<u>463,898</u>	<u>411,788</u>	<u>0</u>	0	0
EXPENDITURES					
H/W Payments	414,449	410,456	0	0	0
NET SURPLUS (DEFICIT)	49,448	1,332	0	0	0
TRANSFER TO FUND 20.0			(2,319,480)	0	0
BEGINNING BALANCE	2,268,699	2,318,147	2,319,480	0	0
ENDING BALANCE	2,318,147	2,319,480	(0)	0	0

Fund established 11/3/95. Unfunded liability on July 1, 2001, was \$3.8 million for: current retirees, those eligible to retire, and those working employees not yet eligible.

Funded liability for retirees as of 6/30/02 is \$2.4 million, unfunded \$1.4 million.

Fund closed 2007-08. Re-established as Fund 20.0

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT
FACTS AND TRENDS

	1. Second School Month Enrollment			2. Revenue Limit per ADA			3. Total State Revenue Limit			
Sch Yr	Enrollment	Change	% Change	RL Amt per ADA	RL Entitle Before Deficit	% Change	Total State RL	% Change		
1974-75	17,735	(101)	(.57%)	\$1,096.62		3.87%	Incr	\$20,472,097	2.54%	Incr
1975-76	17,287	(448)	(2.53%)	\$1,169.67		6.66%	Incr	\$22,240,533	8.64%	Incr
1976-77	16,839	(448)	(2.59%)	\$1,258.18		7.57%	Incr	\$23,381,219	5.13%	Incr
1977-78	15,930	(909)	(5.40%)	\$1,362.42		8.28%	Incr	\$24,519,821	4.87%	Incr
1978-79	14,950	(980)	(6.15%)	\$1,459.55		7.13%	Incr	\$23,427,531	(4.45%)	Decr
1979-80	14,151	(799)	(5.34%)	\$1,621.31		11.08%	Incr	\$25,345,520	8.19%	Incr
1980-81	13,346	(805)	(5.69%)	\$1,753.61		8.16%	Incr	\$25,351,369	.02%	Incr
1981-82	12,554	(792)	(5.93%)	\$1,892.49		7.92%	Incr	\$26,156,438	3.18%	Incr
1982-83	11,802	(752)	(5.99%)	\$1,892.49		.00%	Incr	\$26,084,904	(.27%)	Decr
1983-84	11,200	(602)	(5.10%)	\$2,217.20		17.16%	Incr	\$26,456,209	1.42%	Incr
1984-85	10,658	(542)	(4.84%)	\$2,341.20		5.59%	Incr	\$27,381,906	3.50%	Incr
1985-86	10,412	(246)	(2.31%)	\$2,543.31		8.63%	Incr	\$28,035,894	2.39%	Incr
1986-87	10,148	(264)	(2.54%)	\$2,709.13		6.52%	Incr	\$28,328,318	1.04%	Incr
1987-88	9,826	(322)	(3.17%)	\$2,803.50		3.48%	Incr	\$28,543,518	.76%	Incr
1988-89	9,299	(527)	(5.36%)	\$2,913.50		3.92%	Incr	\$28,467,485	(.27%)	Decr
1989-90	8,914	(385)	(4.14%)	\$3,043.50		4.46%	Incr	\$28,835,567	1.29%	Incr
1990-91	9,004	90	1.01%	\$3,155.10	3,184.50	3.67%	Incr	\$28,372,515	(1.61%)	Decr
1991-92	8,714	(290)	(3.22%)	\$3,165.32	3,330.50	.32%	Incr	\$28,661,471	1.02%	Incr
1992-93	8,584	(130)	(1.49%)	\$3,185.10	3,419.50	.62%	Incr	\$27,874,991	(2.74%)	Decr
1993-94	8,627	43	.50%	\$3,200.22	3,483.50	.47%	Incr	\$27,796,858	(.28%)	Decr
1994-95	8,742	115	1.33%	\$3,198.09	3,593.50	(.07%)	Decr	\$28,112,760	1.14%	Incr
1995-96	8,895	153	1.75%	\$3,283.29	3,689.50	2.66%	Incr	\$29,681,376	5.58%	Incr
1996-97	9,180	285	3.20%	\$3,427.11	3,812.42	4.38%	Incr	\$31,623,721	6.54%	Incr
1997-98	9,295	115	1.25%	\$3,586.83	3,914.42	4.66%	Incr	\$33,430,789	5.71%	Incr
1998-99	9,556	261	2.81%	\$3,834.37	4,204.40	6.90%	Incr	\$35,786,385	7.05%	Incr
1999-00	10,076	520	5.44%	\$3,966.06	4,264.40	3.43%	Incr	\$39,078,151	9.20%	Incr
2000-01	10,540	464	4.61%	\$4,402.40		11.00%	Incr	\$45,558,428	16.58%	Incr
2001-02	10,924	384	3.64%	\$4,588.65		4.23%	Incr	\$49,187,909	7.97%	Incr
2002-03	11,219	295	2.70%	\$4,669.40		1.76%	Incr	\$51,437,967	4.57%	Incr
2003-04	11,607	388	3.46%	\$4,613.37	4,669.40	(1.20%)	Decr	\$51,495,566	.11%	Incr
2004-05	11,805	198	1.71%	\$4,800.88	4,905.99	4.06%	Incr	\$54,006,832	4.88%	Incr
2005-06	12,040	235	1.99%	\$4,905.99	5,116.99	2.19%	Incr	\$57,878,735	7.17%	Incr
2006-07	12,034	(6)	(.05%)	\$5,525.61		12.63%	Incr	\$64,411,514	11.29%	Incr
2007-08	11,974	(60)	(.50%)	\$5,778.95		4.58%	Incr	\$67,663,385	5.05%	Incr
2008-09	12,013	39	.33%	\$5,628.84	6,107.95	(2.60%)	Decr	\$65,779,798	(2.78%)	(est.) Decr

ADA = Average Daily Attendance

Revenue limit per ADA is rebenchd to reflect exclusion of excused absences in 1998-99.

Funding for minimum teachers salary at \$32,000 is folded into revenue limits in 2000-2001 school year.

Funding for minimum teachers salary at \$34,000 is folded into revenue limits in 2001-2002 school year.

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT
SECOND SCHOOL MONTH ENROLLMENT STATISTICS BY GRADE LEVEL, SINCE 1961-62

	1961-62	1962-63	1963-64	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85
DEV-K	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52	50	48
K	705	817	850	906	894	968	978	985	983	864	843	837	843	845	833	717	568	499	479	466	471	429	413	446
1	626	722	818	878	933	970	1015	1013	987	1007	912	941	926	912	899	887	754	646	516	501	484	483	453	
2	667	718	812	943	970	1081	1116	1082	1095	1039	1082	1002	1011	981	978	943	888	745	664	550	528	502	490	526
3	693	768	855	958	1048	1074	1179	1222	1173	1150	1097	1173	1094	1035	1022	1035	982	902	767	675	578	561	525	517
4	660	801	855	991	1080	1153	1191	1260	1242	1246	1259	1242	1274	1139	1082	1044	1058	993	921	799	706	594	613	568
5	728	787	943	986	1099	1173	1246	1261	1349	1293	1303	1334	1293	1322	1168	1107	1047	1069	1049	968	818	722	624	630
SP ED	20	16	27	38	51	72	62	87	103	134	109	97	98	86	96	110	104	99	99	107	116	114	88	83
K-5	4099	4629	5160	5700	6075	6491	6787	6910	6932	6733	6605	6626	6539	6320	6078	5843	5401	4953	4526	4081	3718	3458	3286	3271
6	698	775	908	1036	1098	1181	1284	1351	1321	1422	1393	1463	1387	1386	1318	1231	1131	1067	1093	1087	1005	861	782	641
7	654	776	855	1036	1129	1206	1299	1379	1438	1386	1483	1534	1527	1455	1430	1413	1266	1179	1112	1138	1125	1055	913	803
8	596	694	836	934	1117	1219	1289	1317	1427	1479	1438	1565	1570	1565	1499	1463	1437	1259	1193	1133	1154	1153	1093	938
SP ED	0	0	0	0	8	21	48	56	54	61	66	76	77	81	72	72	58	64	67	69	59	63	57	54
6-8	1948	2245	2599	3006	3352	3627	3920	4103	4240	4348	4380	4638	4561	4487	4319	4179	3892	3569	3465	3427	3343	3132	2845	2436
9	581	704	802	958	1024	1254	1350	1427	1454	1517	1632	1648	1718	1696	1702	1654	1584	1543	1403	1325	1219	1259	1266	1175
10	590	628	761	870	1017	1082	1298	1410	1408	1489	1588	1726	1639	1753	1769	1710	1648	1537	1562	1408	1360	1244	1260	1275
11	487	641	669	800	924	1032	1118	1300	1407	1442	1486	1596	1719	1695	1753	1761	1706	1662	1573	1572	1396	1380	1247	1251
12	384	501	616	695	812	931	1038	1070	1346	1460	1465	1531	1604	1702	1642	1677	1681	1670	1604	1519	1506	1308	1273	1223
SP ED	0	0	0	7	0	25	52	66	57	59	68	63	56	82	24	15	18	16	18	14	12	21	23	27
9-12	2042	2474	2848	3330	3777	4324	4856	5273	5672	5967	6239	6564	6736	6928	6890	6817	6637	6428	6160	5838	5493	5212	5069	4951
TOTALS	8089	9348	10607	12036	13204	14442	15563	16286	16844	17048	17224	17828	17836	17735	17287	16839	15930	14950	14151	13346	12554	11802	11200	10658
DIFF %		1,259 15.56%	1,259 13.47%	1,429 13.47%	1,168 9.70%	1,238 9.38%	1,121 7.76%	723 4.65%	558 3.43%	204 1.21%	176 1.03%	604 3.51%	8 .04%	(101) (.57%)	(448) (2.53%)	(448) (2.59%)	(909) (5.40%)	(980) (6.15%)	(799) (5.34%)	(805) (5.69%)	(792) (5.93%)	(752) (5.99%)	(602) (5.10%)	(542) (4.84%)
	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
DEV-K	62	74	95	93	102	109	83	78	107	90	83	87	107	77	79	99	67	86	70	105	99	81	84	102
K	437	471	516	492	425	502	469	486	568	614	591	607	563	610	625	650	724	701	704	663	739	667	630	668
1	525	505	509	518	534	475	537	515	532	613	679	651	648	650	716	708	738	771	768	768	725	780	759	701
2	508	558	531	546	544	569	494	553	537	573	636	719	677	683	734	767	750	741	827	794	803	748	801	783
3	549	544	596	557	574	590	568	513	584	560	582	657	748	732	757	791	809	758	776	853	802	829	774	816
4	557	595	585	626	580	611	583	594	556	611	576	628	677	792	789	812	815	802	810	797	881	810	854	782
5	611	589	624	607	655	622	609	612	603	588	623	616	638	715	812	821	844	846	851	821	820	895	833	870
SP ED	84	90	91	80	85	77	71	84	81	70	68	85	95	97	77	65	80	105	115	113	124	136	121	105
K-5	3333	3426	3547	3519	3499	3555	3414	3435	3568	3719	3838	4050	4153	4356	4589	4713	4827	4810	4921	4914	4993	4946	4856	4827
6	682	644	629	626	639	698	663	610	637	625	637	678	658	693	812	902	891	923	955	905	867	881	924	896
7	696	722	680	651	646	694	712	690	631	674	660	657	712	694	743	848	929	923	955	960	939	886	900	947
8	827	753	748	699	661	705	711	734	686	661	698	669	674	735	727	760	881	941	941	982	971	979	916	925
SP ED	47	36	44	50	59	58	43	51	58	59	46	48	48	70	70	69	77	75	61	74	80	75	79	72
6-8	2252	2155	2101	2026	2005	2155	2129	2085	2012	2019	2041	2052	2092	2192	2352	2579	2778	2862	2912	2921	2857	2821	2819	2840
9	1052	906	845	809	766	744	760	753	792	728	734	753	730	727	844	834	839	957	1011	1041	1059	1041	1067	1028
10	1228	1089	935	869	800	791	743	766	738	792	750	747	762	737	738	857	853	852	967	1027	1033	1066	1053	1090
11	1275	1242	1132	940	881	839	799	739	752	702	802	754	759	760	755	749	842	861	870	979	1043	1044	1077	1065
12	1246	1302	1236	1114	938	895	846	786	730	751	699	799	767	747	768	765	735	816	844	847	970	1028	1026	1075
SP ED	26	28	30	22	25	25	23	20	35	31	31	25	32	37	30	43	50	61	82	76	85	88	76	88
9-12	4827	4567	4178	3754	3410	3294	3171	3064	3047	3004	3016	3078	3050	3008	3135	3248	3319	3547	3774	3970	4190	4267	4299	4346
TOTALS	10412	10148	9826	9299	8914	9004	8714	8584	8627	8742	8895	9180	9295	9556	10076	10540	10924	11219	11607	11805	12040	12034	11974	12013
DIFF %		(246) (2.31%)	(264) (2.54%)	(322) (3.17%)	(527) (5.36%)	(385) (4.14%)	90 <																	

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT
SITE INVENTORY

<u>Site</u>	<u>Location of Site</u>	<u>Date of Acquisition</u>	<u>Year Occupied</u>	<u>Gross Acreage</u>	<u>Usable Acreage</u>
<u>Elementary (K-5)</u>					
1. Lunada Bay	520 Paseo Lunado, PVE	1938	1957	10.6	9.2
2. Mira Catalina	30511 Lucania Dr., RPV	1962	1963	10.4	8.4
3. Miraleste (K-1)	6245 Via Canada, RPV	1929	1929	6.0	5.0
4. Montemalaga	1121 Via Nogales, PVE	1938	1960	9.7	8.1
5. Pedregal/Cornerstone	6069 Groveoak Place, RPV	1959	1961	9.4	8.6
6. Point Vicente	30540 Rue de la Pierre, RPV	1958	1962	10.4	8.9
7. Rancho Vista	4323 P.V. Dr. North, RHE	1958	1961	10.4	9.0
8. Silver Spur	5500 Ironwood St., RPV	1957	1957	10.0	8.8
9. Soleado	27800 Longhill Dr., RPV	1964	1968	10.2	9.2
10. Vista Grande	7032 Purpleridge Dr., RPV	1964	1965	11.6	9.2
11. Dapplegray (formerly 6-8)	3011 P.V. Dr. North, RHE	1954	1955	42.9	25.0
<u>Intermediate (6-8)</u>					
1. Miraleste	29323 P.V. Dr. East, RPV	1963	1968	34.0	25.6
2. Palos Verdes	2161 Via Olivera PVE	1938	1964	27.0	15.9
3. Ridgecrest	28915 Northbay Rd., RPV	1964	1966	20.0	14.2
<u>High School (9-12)</u>					
1. Palos Verdes Peninsula (former Rolling Hills High occupied 1964)	27118 Silver Spur Rd., RHE	1961	1991	38.0	27.5
2. Palos Verdes	600 Cloyden Rd., PVE	1961	1962	35.0	30.0
3. Rancho Del Mar (former La Cresta Elementary occupied 1965)	38 Crest Rd. W., RH	1960	1984	15.2	7.9
<u>Adult Ed & Child Care</u>					
1. Adult Ed & Child Care	38 Crest Rd. W., RH	1960	1984	15.2	7.9
<u>District</u>					
1. Crest Rd. (former Adm. Center)	38 Crest Rd. W., RH	1960	1965	19.2	10.0
2. Valmonte (Adm. Center occupied 1984)	3801 Via La Selva, PVE	1938	1950	10.3	9.6
*3. Lots C & D	1290 blk. PV Dr. West & Via Pacheco	1938	N/A		2 lots
*4. Campo Verde	SE corner P.V. Dr. West & Via Coronel, PVE	1938	N/A	18.0	10.0
*5. Loma Del Mar	SW corner Paseo del Mar & La Rotunda, RPV	1968	N/A	8.5	8.4
+6. Malaga Cove	300 Paseo del Mar, PVE (moved from Malaga Cove Plaza)	1925	1926	13.9	13.4
*7. Portuguese Bend	North end of Forrestal Dr., RPV	1968	N/A	21.9	14.3
*8. Via Zurita	Lot C of tract #7334, PVE	Transferred to PVE & PV Homes Association in 1988 with reversion right			

* Site only, no buildings.

+ Closed school sites. Currently housing SELPA programs.

As of May 2009

PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT
SUMMARY OF 2009-2010 BUDGET
General Fund 01.1 Expenditures

I. DIRECT SITE COSTS

A. ELEMENTARY SCHOOLS

Cornerstone @ Pedregal	1,807,186
Dapplegray	2,685,212
Lunada Bay	1,789,104
Mira Catalina	1,444,779
Miraleste Elementary	409,648
Montemalaga	1,924,422
Point Vicente	1,606,447
Rancho Vista	1,785,415
Silver Spur	2,132,515
Soleado	1,881,727
Valmonte	414,310
Vista Grande	2,263,074

TOTAL ELEMENTARY SCHOOLS **20,143,839**

B. INTERMEDIATE SCHOOLS

Miraleste Intermediate	4,166,410
Palos Verdes Intermediate	3,967,700
Ridgecrest Intermediate	3,577,587

TOTAL INTERMEDIATE SCHOOLS **11,711,697**

C. HIGH SCHOOLS

Palos Verdes Peninsula High	11,388,660
Palos Verdes High	8,514,920

TOTAL HIGH SCHOOLS **19,903,580**

TOTAL DIRECT SITE COSTS	51,759,116
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PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT
SUMMARY OF 2009-2010 BUDGET
General Fund 01.1 Expenditures

II. DISTRICT WIDE

A. Teachers/Sub Teachers	7,869
B. Gift Expenditure	1,469,708
C. Indirect Cost/Transfers	(293,369)
D. Ed Foundation Allocation	44,958
E. Other District Expense	3,588,371
F. Parent-Teacher Conference	28,101
G. Rancho Del Mar/Community Day Sch	
H. Summer School/Hourly Programs	263,995
I. Supplies/School Budget	
J. Retiree Savings	
K. Teacher Growth	
L. Utilities (Net of Districtwide Savings)	211,030

TOTAL DISTRICT WIDE COSTS	5,320,663
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III. SUPPORT SERVICES

A. Board of Education	244,542
B. Office of Superintendent	375,418
C. Office of Deputy Superintendent	327,806
D. Repro Services	(13,452)
E. Community Services	1,000
F. Fiscal Services	638,183
G. Care of District Offices Buildings	69,711
H. Purchasing & Stores	396,407
I. Office of Human Resources	908,104
J. Pupil Services	522,082
K. Student Records Management	42,857
L. Office of Educational Services	610,228
M. Technology	958,019
N. Maintenance & Operation	1,265,660

TOTAL SUPPORT SERVICES COSTS	6,346,565
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IV. RESTRICTED CONTRIBUTION

A. Special Education	14,716,993
B. Routine Restricted Maintenance Account	1,690,798
C. Continuation Education	508,571
D. Transportation	487,393

TOTAL RESTRICTED CONTRIBUTION	17,403,755
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TOTAL 2009-2010 GENERAL FUND 01.1 BUDGET	\$ 80,830,099
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	B	C	D	E	F	G	H	I	J	K	L	M	N
1	PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT												
2	YEAR: 2009-2010 SCHOOL COMPARISON SUMMARY												
3													
4		CORNERSTONE		DAPPLEGRAY		LUNADA BAY		MIRA CATALINA		MIRALESTE ELEM		MONTEMALAGA	
5		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL
6	Principal	.91	126,421	1.00	127,730	1.00	127,693	1.00	114,880			1.00	127,673
7	Assistant/Associate Principal												
8	Teachers	16.00	1,361,828	26.00	2,149,014	16.00	1,372,317	13.00	998,898	3.00	259,190	18.00	1,490,972
9	Teachers, Outdoor Science		675		1,349		730		787				1,009
10	Supplies												
11	Tchr/Activity Director												
12	Other Certificated College Fair												
13	Tchrs/Substitutes		14,568		23,675		14,568		11,837		2,734		16,389
14	Stipends, Dept Chair Non Ath												
15	Stipends, Athletic												
16	Athletic Supplies												
17	Acad Decath/Proctor												
18	Sup/Acad Decath/Proctor/Stdnt & Law												
19	Librarians												
20	Counselors												
21	Choral/Clsm Music Specialist												
22	Choral/Clsm Music Supp & Oth Oper Exp												
23	Instructional Aides/Other												
24	Playground Supervisors		25,518		25,518		25,518		25,518		25,518		25,518
25	Campus Supervisors												
26	Study Hall Supvr												
27	Lifeguards												
28	Career Center Tech												
29	Supplies, Career Center												
30	Int Typ Clk, Work Exp												
31	Supplies, Work Exp												
32	Writing Skill Aides												
33	Technology Aides												
34	Clerical-Media Services			0.75	34,623								
35	Res Tech Asst-Media Svcs												
36	Library Aides												
37	Office Manager, Elem/Int	1.00	62,606	1.00	62,637	1.00	62,637	1.00	62,210	0.33	21,148	1.00	55,510
38	Secretary, Sr.												
39	Secretary, Registrar												
40	Secretary												
41	Int Typ Clk/Attendance												
42	PBX Receptionist												
43	Accnt Clk, Student Body												
44	Clerks, Hourly					1	9,722					1	8,460
45	Int Typ Clk							0.49	21,683				
46	Int Typ Clk, Guidance												
47	Int Typ Clk, Health												
48	Clerks, Health Aides	1	9,332	0.25	6,421	1	8,891	0.25	4,562	0.13	5,885	1	9,332
49	Custodians	2.00	109,089	2.25	136,242	1.50	93,781	1.50	101,628	0.5	33,060	1.75	98,313
50	Groundskeepers	.42	26,268	0.42	29,824	0.33	10,981	0.42	29,824	0.42	29,824	.42	26,268
51	Pool Maintenance												
52	Custodial Supplies		4,306		3,209		4,601		8,789				5,808
53	Copier Maintenance/Lease Purchase		5,535		2,520		4,986		6,453		1,887		5,626
54	Gas		2,460		4,538		2,705		2,674		1,454		3,561
55	Electricity		28,838		41,951		19,819		32,693		13,491		27,366
56	Water		10,699		24,542		23,861		13,196		10,168		16,074
57	Telephone		4,160		4,528		3,214		3,155		2,293		3,598
58	Waste Disposal		5,992		6,891		3,080		5,992		2,996		2,945
59	C.P.R.												
60	TOTAL SCHOOL COSTS		1,807,186		2,685,212		1,789,104		1,444,779		409,648		1,924,422
61													
62	COST PER STUDENT		\$ 4,681.83		\$ 3,995.85		\$ 4,094.06		\$ 4,364.89		\$ 5,057.38		\$ 4,324.54

	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1	PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT												
2	YEAR: 2009-2010 SCHOOL COMPARISON SUMMARY												
3													
4		POINT VICENTE		RANCHO VISTA		SILVER SPUR		SOLEADO		VALMONTE		VISTA GRANDE	
5		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL
6	Principal	1.00	118,569	1.00	121,048	1.00	125,628	1.00	118,909			1.00	126,559
7	Assistant/Associate Principal												
8	Teachers	14.90	1,202,671	16.00	1,350,756	21.00	1,646,320	17.00	1,438,696	4.00	302,730	20.00	1,782,533
9	Teachers, Outdoor Science		675		899		1,012		787				1,012
10	Supplies												
11	Tchr/Activity Director												
12	Other Certificated College Fair												
13	Tchrs/Substitutes		13,568		14,568		19,122		15,479		3,642		18,211
14	Stipends, Dept Chair Non Ath												
15	Stipends, Athletic												
16	Athletic Supplies												
17	Acad Decath/Proctor												
18	Sup/Acad Decath/Proctor/Stdnt & Law												
19	Librarians												
20	Counselors												
21	Choral/Clstrm Music Specialist												
22	Choral/Clstrm Music Supp & Oth Oper Exp												
23	Instructional Aides/Other												
24	Playground Supervisors		25,518		25,518		25,518		25,518				25,518
25	Campus Supervisors												
26	Study Hall Supvr												
27	Lifeguards												
28	Career Center Tech												
29	Supplies, Career Center												
30	Int Typ Clk, Work Exp												
31	Supplies, Work Exp												
32	Writing Skill Aides												
33	Technology Aides												
34	Clerical-Media Services												
35	Res Tech Asst-Media Svcs												
36	Library Aides												
37	Office Manager, Elem/Int	1.00	59,883	1.00	54,797	1.00	55,510	1.00	56,267			1.00	75,105
38	Secretary, Sr.												
39	Secretary, Registrar												
40	Secretary												
41	Int Typ Clk/Attendance												
42	PBX Receptionist												
43	Accent Clk, Student Body												
44	Clerks, Hourly	1	10,758	1.00	20,978	1	17,213	1	9,788			1	23,160
45	Int Typ Clk												
46	Int Typ Clk, Guidance												
47	Int Typ Clk, Health												
48	Clerks, Health Aides	0.25	8,028	0.25	8,865	1	8,891	1	9,808			1	8,891
49	Custodians	1.50	96,741	1.50	92,131	1.75	116,523	1.50	95,001	0.63	39,900	1.50	90,105
50	Groundskeepers	0.33	10,981	0.42	29,824	0.42	26,268	0.42	29,824	0.33	10,981	0.42	26,268
51	Pool Maintenance												
52	Custodial Supplies		5,132		5,563		6,626		6,653		2,500		4,947
53	Copier Maintenance/Lease Purchase		6,290		5,965		5,985		6,076				6,365
54	Gas		2,960		3,375		5,441		5,532		3,561		2,722
55	Electricity		21,028		30,162		45,166		41,773		27,366		44,149
56	Water		16,757		11,487		20,497		14,690		16,074		18,995
57	Telephone		3,943		3,588		3,850		3,981		4,611		3,022
58	Waste Disposal		2,945		5,891		2,945		2,945		2,945		5,512
59	C.P.R.												
60	TOTAL SCHOOL COSTS		1,606,447		1,785,415		2,132,515		1,881,727		414,310		2,263,074
61													
62	COST PER STUDENT		\$ 4,140.33		\$ 4,171.53		\$ 3,986.01		\$ 4,081.84		\$ 6,905.17		\$ 4,206.46

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT										
2	YEAR: 2009-2010 SCHOOL COMPARISON SUMMARY										
3											
4		MIRALESTE INT		PALOS VERDES INT		RIDGECREST		P.V. PEN HIGH		P.V. HIGH	
5		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL
6	Principal	1.00	126,651	1.00	132,493	1.00	146,712	1.00	179,427	1.00	157,461
7	Assistant/Associate Principal	1.00	107,009			1.00	129,581	2.00	242,954	2.00	240,636
8	Teachers	32.60	2,880,079	33.20	2,909,406	33.60	2,603,651	82.30	7,527,130	64.20	5,488,561
9	Teachers, Safe School Coordinator										
10	Supplies/Norris Contract										
11	Tchr/Activity Director										
12	Other Certificated College Fair										
13	Tchrs/Substitutes		29,684		30,231		30,595		74,939		58,459
14	Stipends, Dept Chair Non Ath		16,861		16,861		16,861		112,400		112,400
15	Stipends, Athletic								261,588		167,850
16	Athletic Supplies								90,000		60,000
17	Acad Decath/Proctor										
18	Sup/Acad Decath/Proctor/Stdnt & Law										
19	Librarians							1.00	107,749	1.00	97,854
20	Counselors	1	97,905	2.00	202,610	1.00	89,759	5.00	435,964	3.00	251,262
21	Choral/Clstrm Music Specialist										
22	Choral/Clstrm Music Supp & Oth Oper Exp										
23	Instructional Aides/Other							2	12,279	8	50,903
24	Playground Supervisors		25,518		25,518		25,518				
25	Campus Supervisors	1.00	45,114	1.00	39,583	1.00	37,910	4.00	155,030	4.00	168,377
26	Study Hall Supvr							1.00	72,665		
27	Lifeguards	2	21,330								
28	Career Center Tech							1.00	64,287	1.00	47,220
29	Supplies, Career Center										
30	Int Typ Clk, Work Exp							3	61,190		
31	Supplies, Work Exp										
32	Writing Skill Aides										
33	Technology Aides	1	20,047			2	25,392	1	16,926	1.88	78,427
34	Clerical-Media Services									1.00	47,297
35	Res Tech Asst-Media Svcs							1.00	60,303		
36	Media Svcs Aides							2	12,266		
37	Library Aides	2	16,496	2	15,357	2	20,495				
38	Int Typ Clk							2.00	113,677		
39	Secretary, Sr.							1.00	88,791	1.00	62,620
40	Secretary, Registrar							1.00	69,467	1.00	66,378
41	Secretary	1.00	62,324	1.00	64,133	1.00	62,606	0.50	35,132	1.00	57,263
42	Int Typ Clk/Attendance	1.00	57,289	1.00	47,959	1.00	54,855	2.00	112,060	1.00	66,109
43	PBX Receptionist										
44	Accnt Clk, Student Body							2.00	130,804	2.00	127,645
45	Typ Clerks, Hourly							2	32,992	1	15,698
46	Int Typ Clk, Guidance	1.00	57,181	1.00	54,771	1.00	55,510	2.50	147,938	2.00	108,481
47	Int Typ Clk, Health									1.00	59,239
48	Clerks, Health Aides	1	6,669	1	7,957	1	6,669				
49	Custodians	2.50	172,939	2.00	122,874	2.00	129,785	7.75	512,393	7.13	431,984
50	Groundskeepers	1.00	64,948	0.42	26,268	0.42	29,824	2.00	141,683	2.00	151,427
51	Pool Maintenance	0.33	20,218					0.33	20,218	0.33	20,218
52	Custodial Supplies		9,066		10,138		10,571		19,361		18,490
53	Copier Maintenance/Lease Purchase		20,367		18,270		8,658		39,958		42,980
54	Gas		72,811		8,029		5,152		55,354		38,484
55	Electricity		166,858		48,815		46,961		268,429		149,633
56	Water		42,412		27,118		21,924		59,541		35,497
57	Telephone		12,467		11,548		9,762		28,906		12,601
58	Waste Disposal		14,167		8,836		8,836		23,859		23,466
59	C.P.R.										
60			4,166,410		3,967,700		3,577,587		11,388,660		8,514,920
61											
62	COST PER STUDENT		\$ 4,437.07		\$ 4,086.20		\$ 3,635.76		\$ 4,612.66		\$ 4,681.10

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT																
2	YEAR: 2009-2010											SCHOOL:		MIRALESTE INTERMEDIATE			
3												ENROLLMENT:		939			
4																	
5	POSITION	FTE	SALARY	8.25%	9.709%	6.20%	1.45%			.30%		W/C	ARP	GASB	PERS RL	OTH	TOTAL
6	Principal	1.00	105,690	8,719				1,533	7,856	317		2,008		528			126,651
7	Assistant/Associate Principal	1.00	88,588	7,309				1,285	7,435	266		1,683		443			107,009
8	# Teachers	32.60	2,416,774	199,387				35,047	163,611	7,248		45,922		12,090			2,880,079
81	Teachers, Outdoor Education																
82	Supplies																
83	Tchr/Activity Director																
84	Other Certificated College Fair																
85	Tchrs/Substitutes		27,384	452				397		82		520	822	27			29,684
86	Stipends, Dept Chair, Non Ath		15,000	1,238				218		45		285		75			16,861
87	Stipends, Athletic																
88	Athletic Supplies																
89	Acad Decath/Proctor																
90	Supplies, Acad Decath/Proctor/Stdnt & Law																
91	Librarians																
92	Counselors	1.00	80,420	6,635				1,166	7,513	241		1,528		402			97,905
95	Choral/Clarm Music Specialist																
96	Choral/Clarm Music Supp & Oth Oper Exp																
97	Instructional Aides/Other																
98	Playground Supervisors		23,760					345		71		451	891				25,518
99	Campus Supervisors	1.00	32,277		3,134	2,001	468	5,294	97			613		161	1,069		45,114
100	Study Hall Supvr																
101	Lifeguards	2	19,860					288		60		377	745				21,330
102	Career Center Tech																
103	Supplies, Career Center																
104	Int Typ Clk, Work Exp																
105	Supplies, Work Exp																
106	Writing Skill Aides																
107	* Technology Aides	.55	17,756					257	978	53		337	666				20,047
108	Clerical-Media Services																
109	Res Tech Asst-Media Svcs																
110	Media Svcs Aides																
111	* Library Aides	2	15,359					223		46		292	576				16,496
112	Office Manager, Elem/Int																
113	Secretary, Sr.																
114	Secretary, Registrar																
115	Secretary	1.00	44,294		4,301	2,746	642	7,678	133			842		221	1,467		62,324
116	Int Typ Clk/Attendance	1.00	42,146		4,092	2,613	611	5,294	126			801		211	1,395		57,289
117	PBX Receptionist																
118	Accnt Clk, Student Body																
119	Typ Clerks, Hourly																
120	Int Typ Clk, Guidance	1.00	40,125		3,896	2,488	582	7,678	120			762		201	1,329		57,181
121	Int Typ Clk, Health																
122	Clerks, Health Aides	1	6,209					90		19		118	233				6,669
123	Custodians	2.50	125,408		12,176	7,775	1,818	18,224	376			2,383		627	4,152		172,939
124	Groundskeepers	1.00	47,162		4,579	2,924	684	6,764	141			896		236	1,562		64,948
125	Pool Maintenance	.33	14,959		1,452	927	217	1,764	45			284		75	495		20,218
126	Custodial Supplies																9,066
127	Copier Maintenance/Lease Purchase																20,367
128	Gas																72,811
129	Electricity																166,858
130	Water																42,412
131	Telephone																12,467
132	Waste Disposal																14,167
133																	
134	TOTAL SCHOOL COSTS																4,166,410
135																	
136	COST PER STUDENT																\$ 4,437.07
137																	
138																	
139																6/16/09	12:59 PM
140	* Partially funded by the Peninsula Education Foundation																

B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT														
2	YEAR: 2009-2010														
3															
4															
5	POSITION	FTE	SALARY	8.25%	9.709%	6.20%	1.45%								
6	Principal	1.00	131,556	10,853			1,908	9,591	395	2,500		658			157,461
7	Assistant/Associate Principal	2.00	197,483	16,292			2,864	18,666	592	3,752		987			240,636
8	Teachers	64.20	4,579,237	377,796			64,896	344,035	13,745	87,002		21,850			5,488,561
173	Teachers, Outdoor Education														
174	Teachers, Safe School Coordinator														
175	Supplies														
176	Tchr/Activity Director														
177	Other Certificated College Fair														
178	Tchrs/Substitutes		53,928	890			782		162	1,025	1,618	54			58,459
179	Stipends, Dept Chair Non Ath		100,000	8,250			1,450		300	1,900		500			112,400
180	Stipends, Athletic		150,000	12,375			2,175		450	2,850					167,850
181	Athletic Supplies														60,000
182	Acad Decath/Proctor														
183	Supplies, Acad Decath/Proctor/Stdnt & L														
184	Librarians	1.00	82,464	6,803			1,196	5,165	247	1,567		412			97,854
185	* Counselors	3.00	213,699	17,630			3,099	11,065	642	4,059		1,068			251,262
192	Choral/Clsmr Music Specialist														
193	Choral/Clsmr Music Supp & Oth Oper Ex														
194	Instructional Aides/Other	8	47,396				687		142	901	1,777				50,903
195	Playground Supervisors														
196	Campus Supervisors	4.00	119,805		11,632	7,428	1,737	20,574	359	2,276		599	3,967		168,377
197	Study Hall Supvr														
198	Lifeguards														
199	Career Center Tech	1.00	38,985		2,727	1,742	565	864	117	741	409	140	930		47,220
200	Supplies, Career Center														
201	Int Typ Clk, Work Exp														
202	Supplies, Work Exp														
203	Writing Skill Aides														
204	* Technology Aides	1.88	59,028		5,731	3,660	856	5,604	177	1,122		295	1,954		78,427
205	Clerical-Media Services	1.00	38,173		3,706	2,367	554	202	115	725		191	1,264		47,297
206	Res Tech Asst-Media Svcs														
207	Media Svcs Aides														
208	Library Aides														
209	Int Typ Clk														
210	Secretary, Sr.	1.00	50,058		4,860	3,104	726	864	150	951		250	1,657		62,620
211	Secretary, Registrar	1.00	48,321		4,691	2,996	701	6,764	145	918		242	1,600		66,378
212	Secretary	1.00	42,146		4,092	2,613	611	5,268	126	801		211	1,395		57,263
213	Int Typ Clk/Attendance	1.00	49,295		4,786	3,056	715	5,294	148	937		246	1,632		66,109
214	PBX Receptionist														
215	Acct Clk, Student Body	2.00	98,381		9,552	6,100	1,427	6,272	295	1,869		492	3,257		127,645
216	Typ Clerks, Hourly	1	14,616				212		44	278	548				15,698
217	Int Typ Clk, Guidance	2.00	86,440		8,392	5,359	1,253	1,842	259	1,642		432	2,862		108,481
218	Int Typ Clk, Health	1.00	43,772		4,250	2,714	635	5,237	131	832		219	1,449		59,239
219	Clerks, Health Aides														
220	Custodians	7.13	319,503		31,021	19,809	4,633	37,811	959	6,071		1,598	10,579		431,984
221	Groundskeepers	2.00	112,228		10,896	6,958	1,627	12,972	337	2,132		561	3,716		151,427
222	Pool Maintenance	.33	14,959		1,452	927	217	1,764	45	284		75	495		20,218
223	Custodial Supplies														18,490
224	Copier Maintenance/Lease Purchase														42,980
225	Gas														38,484
226	Electricity														149,633
227	Water														35,497
228	Telephone														12,601
229	Waste Disposal														23,466
230															
231	TOTAL SCHOOL COSTS														8,514,920
232															
233	COST PER STUDENT														\$ 4,681.10
234															
235															
236															
237	* Partially funded by the Peninsula Education Foundation													6/16/09	12:59 PM

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1		PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT														
2		YEAR: 2009-2010														DISTRICT WIDE EXPENSE
3																
4					STRS	PERS	OASDI	MC	H/W	SUI	W/C	ARP	GASB	PERS RL	OTH	
5		POSITION	FTE	SALARY	8.25%	9.709%	6.20%	1.45%		.30%	1.90%	3.75%	.50%	3.311%	BEN	TOTAL
10																
11		TEACHERS/SUBSTITUTE TEACHERS														
12		Combo Teachers		7,000	578			102		21	133		35			7,869
13		Teachers-Extra Duty														
14		Long Term Substitute Teachers														
15		TOTAL COMBO/LONG TERM SUBSTITUTE TEACHERS														7,869
16																
17		GIFT EXPENDITURE														
18		Teachers-Extra Duty		360,165	29,714			5,222		1,080	6,843		1,806			404,830
19		Instructional Aides Hourly		81,178				1,177		244	1,542	3,044				87,185
20		Instructional Supplies														917,516
21		Conference & Travel														60,177
22		TOTAL GIFT EXPENDITURE														1,469,708
23																
24		INDIRECT COST														
25		Indirect Cost-Categorical/Special Ed														(293,369)
26		Indirect Cost-Developer Fees/Adult Education/Cafeteria														
27		Transfer														
28		TOTAL INDIRECT COST														(293,369)
29																
30		ED FOUNDATION ALLOCATION														
31		Instructional Support		41,860				607		126	795	1,570				44,958
32																
33		TOTAL ED FOUNDATION ALLOCATION														44,958
34																
35		OTHER DISTRICT EXPENSE														
36		Clerical Substitute														
37		Custodial Substitute														
38		Other Supplies-District														10,000
39		Other Operating Expense														133,852
40		Insurance-District														565,000
41		Interest AB1668														3,000
42		Kindergarten Screening		3,500	289			51		11	67		18			3,936
43		Other Operating Expense-PeopleSoft														100,000
44		Parcel Tax Election														250,000
45		PARS Supplemental Retirement Plan														564,235
46		GASB 45 OPEB Annual Contribution														762,645
47		Replacement of Equipment/Disaster														
48		SCROC														343,172
49		State Deferred Maintenance Funding														450,096
50		State Adult Education														43,429
51		BTSA														359,006
52		Continuation School Revenue Limit Pass Through														
53		TOTAL OTHER DISTRICT EXPENSE														3,588,371
54																
55		PARENT-TEACHER CONFERENCE														
56		Parent-Teacher Conference		25,000	2,063			363		75	475		125			28,101
57																
58		TOTAL PARENT-TEACHER CONFERENCE														28,101
59																
60		RANCHO DEL MAR														
61		Community Day School Other Operating Expense														
62		Phones/Kids Corner														
63		Gas														
64		Electricity														
65		Water														
66		Telephone														
67		Waste Disposal														
68																
69		TOTAL RANCHO DEL MAR														0
70																06/16/09 12:59 PM

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	PALOS VERDES PENINSULA UNIFIED SCHOOL DISTRICT														
2	YEAR: 2009-2010														RESTRICTED CONTRIBUTION
3															
4				STRS	PERS	OASDI	MC	H/W	SUI	W/C	ARP	GASB	PERS RL	OTH	
5	POSITION	FTE	SALARY	8.25%	9.709%	6.20%	1.45%		.30%	1.90%	3.75%	.50%	3.311%	BEN	TOTAL
6															
7	SPECIAL EDUCATION														14,716,993
8															
9	ROUTINE RESTRICTED MAINTENANCE ACCOUNT														1,690,798
10															
11	CONTINUATION EDUCATION														508,571
12															
13	TRANSPORTATION														487,393
14															
15	TOTAL RESTRICTED CONTRIBUTION														17,403,755
16															
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