

Board Meeting of
June 22, 2011

TO: Board of Education

FROM: Constance Hubbard, Superintendent
Michael Brady, Assistant Superintendent, Business Services
Michelle Nguyen, Director of Fiscal Services

SUBJECT: **CONDUCT PUBLIC HEARING; ADOPT 2011-12 DISTRICT GENERAL
FUND BUDGET AND ALL BUDGETS OPERATED BY THE DISTRICT;
AND ADOPT RESOLUTION 20-2011-12 "AUTHORIZING YEAR-END
BUDGET TRANSFERS"**

I. SUPPORT INFORMATION

Districts are required to adopt their budgets prior to June 30 of each year for the next fiscal year. So too is the State of California; however, only once in the past twenty-five years has the State adopted its budget on time. Because of this, school districts are routinely forced to adopt their budgets without the benefit of knowing the level of funding they will receive. This year, although the State legislature passed a budget through a simple majority vote in an effort to meet the constitutional deadline, the Governor vetoed it within hours. Thus, the Piedmont Unified School District, like all other school districts, presents an Adopted Budget to meet the June 30th requirement, but must also present a revision to this Adopted Budget (called the Revised Budget) within 45 days once the State Budget is signed by the Governor. The Revised Budget will reflect the information from the Approved State Budget and the year-end Financial Reports of the District (which are not yet fully determined until June 30th). Given the uncertainty that remains with respect to the State's fiscal health and the prospect of the State choosing to resume funding deferrals to public education, the Adopted Budget brought for the Board's review includes conservative assumptions with respect to multi-year revenue projections in the form of neutral cost of living adjustments (COLAs) for 2012-13 and 2013-14.

A Public Hearing will be conducted in order for the Board to receive input on the budget. After the hearing, the Board is requested to approve the 2011-12 PUSD District Budget. Staff will submit all required documentation by the statutory deadline of July 1, 2011.

Under separate cover are summaries of each fund and the list of assumptions used in the development of the 2011-2012 Budget. The General Fund is the most significant of the funds managed by the District because it represents the day-to-day operations of the District. It is the only fund that is not entirely restricted as to expenditures of funds received from all sources. Included is a chart that depicts the sources of revenues and expenditures for the General Fund, the Budget Adoption Calendar, enrollment projections and the multi-year projections for 2012-13 and 2013-14. The summary forms recap the information included in the Standardized Account Code Structure (SACS) format that is required by the State.

In addition to the assumptions included for each fund, it is important that the following trends affecting the budget are recognized:

- Programs included as essential by the PUSD Board of Education for Piedmont students' educational experience are maintained within the 2011-12 budget.
- Collective bargaining agreements are settled through June, 2014.
- Although the State has provided Cost of Living Adjustments (COLAs) to the Base Revenue Limit for the past three years, these adjustments have been effectively wiped out through increases in the deficit factor, which has gone from 7.844% in 2008-09 to 19.754% for 2011-12. Consequently, multi-year COLAs have not translated into genuine increases in base revenue funding and are currently excluded from multi-year revenue limit projections.
- The reserve level for economic uncertainty in the General Fund meets the required minimum of 3% for 2011-12 and 2012-13, but a projected shortfall of \$878k in 2013-14 must be addressed if no new State funding is received.
- Flexibility with respect to categorical program spending restrictions originally granted through 2012–13 has been extended through 2014-15, though State and federal support for public schools in California continue to fall well below levels funded in 2008.
- A deficit factor of **19.754%** is applied to the Statutory Cost of Living Adjustment (COLA) and **20.22%** in continued reductions to categorical program funding since 2008-09 (including K-3 Class Size Reduction, Economic Impact Aid, School/Library Improvement, Instructional Materials, 7-12 Supplemental Counseling, Arts & Music Block Grant, School Safety, and the Pupil Retention Block Grant).
- The gap between increases in the operational cost of programs and a decrease in State funding has been closed by the support of the Piedmont community through renewal of the existing Parcel Tax and the passage of Emergency Parcel Tax Measure E to provide temporary relief for three years. The Emergency Parcel Tax (which generates approximately \$1M) expires in June, 2012.
- Parcel Tax support has been an essential component of the District's revenue for the maintenance of programs for students. It has grown from being approximately 11% of the District's total revenue in 1985 to 32.97% in 2011-12 from Measures B and E as approved by voters in June, 2009.
- Revenue from Measure B, approved by the Piedmont community by 78.4% and on June 2, 2009, is included as part of the multi-year projections at the 2011-12 rate without future increases. Measure B is scheduled to expire in June, 2014.

- Funds raised by Parent/Support Groups and the Educational Foundation to support programs remain an integral part of the District's budget, representing 5.16% of the total budget. The combined community support for the District budget in 2011-12 totals 38.13% of the total budget, or \$4,323 per student.
- District enrollment has been stable, but enrollment adjustments show a dip in base revenue limit for 2012-13 based on lower enrollment projected in 2011-12. Enrollment adjustments will be reflected in the Revised Budget.
- The 2008-09 budget revenue limit was \$14,744,395 (based on a 98% attendance rate for the 2552 students enrolled in 2007-08). The 2011-12 budget revenue limit is \$13,457,903 (based on a 97% attendance rate for the 2559 students enrolled in 2010-11).
- The Budget Advisory Committee consisting of representatives from all stakeholders in the District meets regularly to discuss the District Budget and provide recommendations to the Board of Education in the budget development process. The 35 members also report information on the budget back to their constituent groups.

II. RECOMMENDATION: ACTION

Conduct public hearing; adopt the District General Fund budget for 2011-12 and all budgets operated by the District, and adopt Resolution 20-2010-11 authorizing Year-End Budget Transfers.

CH/mb

Budget: Under Separate Cover



2011/2012 BUDGET
ADOPTED JUNE 22, 2011

BOARD OF EDUCATION

Roy Tolles, President
Rick Raushenbush, Vice President
Martha Jones, Member
Ray Gadbois, Member
June Monach, Member

ADMINISTRATION

Constance Hubbard, Superintendent
Michael Brady, Assistant Superintendent
Michelle Nguyen, Director of Fiscal Services

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2011-12 Budget
School District Certification

01 61275 0000000
Form CB

ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: Piedmont USD - District Office

Date: June 13, 2011

Place: Piedmont City Hall-Council Chamber

Date: June 22, 2011

Time: 07:00 PM

Adoption Date: June 22, 2011

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Michelle Nguyen

Telephone: 510-594-2620

Title: Director of Fiscal Services

E-mail: mnguyen@piedmont.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

Piedmont City Unified
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CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

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Alameda County

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
General Fund
Revenue Limit Summary

01 61275 0000000
Form RL

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,428.55	6,411.93
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	8.38	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,411.93	6,554.93
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,411.93	6,554.93
b. Revenue Limit ADA	0033	2,479.00	2,479.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	15,895,174.47	16,249,671.47
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	15,895,174.47	16,249,671.47
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	13,039,924.28	13,039,711.37
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	139,132.00	312,697.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	95,988.00	82,336.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	43,144.00	230,361.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	13,083,068.28	13,270,072.37

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
General Fund
Revenue Limit Summary

01 61275 0000000
Form RL

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	7,421,115.00	7,421,115.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,421,115.00	7,421,115.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	5,661,953.28	5,848,957.37
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	0.00	0.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	- - -	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	5,661,953.28	5,848,957.37
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	5,661,953.28	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	0.00	0.00
46. California High School Exit Exam	9002	4,087.00	4,087.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
2011-12 Budget
Workers' Compensation Certification

01 61275 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Alameda County Schools Insurance Group

(☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 22, 2011

For additional information on this certification, please contact:

Name: Constance Hubbard

Title: Superintendent

Telephone: 510-594-2614

E-mail: chubbard@piedmont.k12.ca.us

05/05/11

Student Enrollment Projection**Projection Summary**

	Oct. 07	Oct. 08	Oct. 09	Oct. 10	Budget Year				
School Year	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Elementary	1076	1071	1099	1104	1104	1091	1099	1087	1058
Middle School	574	593	589	617	605	633	619	634	651
High School	825	787	786	763	763	761	780	795	800

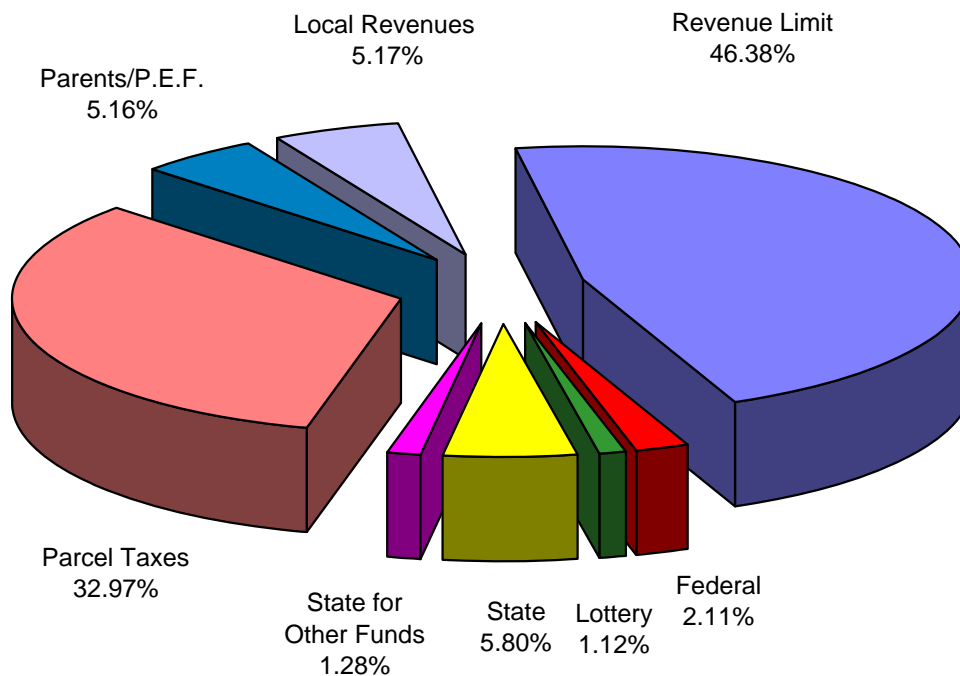
Grade Level Detail

	Oct. 07	Oct. 08	Oct. 09	Oct. 10	Budget Year				
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
KINDERGARTEN	154	177	181	159	158	158	158	158	158
FIRST	174	161	177	194	166	165	167	165	166
SECOND	179	175	168	184	199	172	171	173	171
THIRD	193	179	187	176	191	208	180	178	181
FOURTH	176	196	187	202	185	201	219	190	189
FIFTH	200	183	199	189	206	188	204	223	193
SIXTH	178	210	193	212	200	217	199	216	234
SEVENTH	200	184	210	190	213	199	216	199	215
EIGHTH	196	199	186	215	192	216	203	219	202
NINTH	208	197	205	190	219	197	220	207	223
TENTH	213	209	190	194	184	211	188	213	199
ELEVENTH	186	198	195	179	181	172	198	176	200
TWELFTH	218	183	196	200	179	182	174	199	177
SUBTOTAL	2475	2451	2474	2484	2472	2485	2498	2516	2509

MHS	77	80	79	75	75	75	75	75	75
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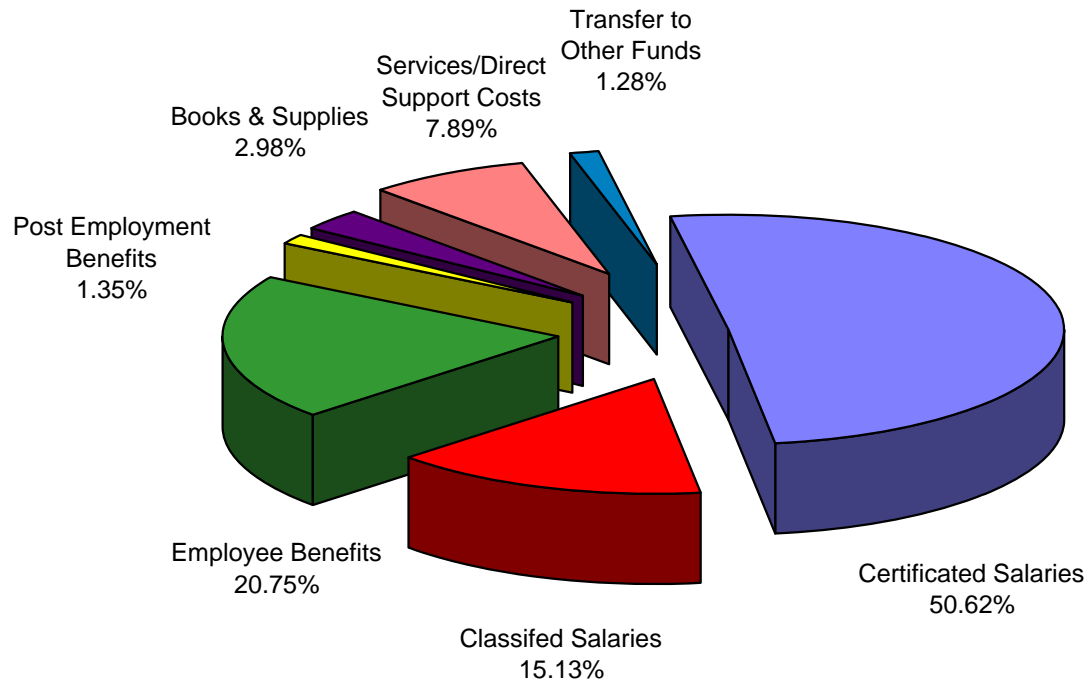
DISTRICT TOTAL	2552	2531	2553	2559	2547	2560	2573	2591	2584
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**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
REVENUE SOURCES
2011-2012 ADOPTED BUDGET**



Revenues	Amount	% of Total
Revenue Limit	13,457,903	46.38%
Federal	612,808	2.11%
Lottery	324,879	1.12%
State	1,682,434	5.80%
State for Other Funds	372,351	1.28%
Parcel Taxes	9,565,550	32.97%
Parents/P.E.F.	1,498,605	5.16%
Local Revenues	1,500,348	5.17%
Total Revenues	29,014,878	100.00%

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES
2011-2012 ADOPTED BUDGET**



Expenditures	Amount	% of Total
Certificated Salaries	14,698,214	50.62%
Classified Salaries	4,392,976	15.13%
Employee Benefits	6,024,456	20.75%
Post Employment Benefits	391,128	1.35%
Books & Supplies	864,736	2.98%
Serv/Cap Outlay/Dir Support	2,290,808	7.89%
Transfer to Other Funds	372,351	1.28%
Total Expenditures	29,034,669	100.00%

PIEDMONT UNIFIED SCHOOL DISTRICT

INTRODUCTION 2011-2012 ADOPTED BUDGET

**General Fund
Adult Education Fund
Cafeteria Fund
Deferred Maintenance Fund
Capital Facilities Fund
Building Fund
Special Reserve Fund – NODA
Special Reserve Fund – Parcel Tax
State School Facilities**

RECOMMENDED FOR ADOPTION, JUNE 22, 2011

Districts are required to adopt a budget prior to June 30 of each year for the next fiscal year. Because the State Budget has not been adopted, and actual expenses for the year ending June 30 are not determined, changes are expected in a revised budget that will be presented to the Board 45 days after the State Budget is adopted. It will reflect the information from the Approved State Budget and the year-end Financial Reports for the District.

Included is a summary of the 2010-11 Adopted Budget (column 1), the estimated actual budget as of June 15, 2011, (column 2) and the recommended 2011-12 Adopted Budget (column 3) for revenues and expenditures for all funds established by the Piedmont Unified School District. Included with the summary of each fund is a list of assumptions used in the development of the 2011-12 Budget. The summary forms reflect the information included in the SACS format.

The General Fund is the most significant of the funds managed by the District because it represents the day-to-day operations of the District. It is the only fund that is not entirely restricted as to expenditures of funds received from all sources. The General Fund includes multi-year projections for 2012-13 and 2013-14 as part of the budget process. Included is a chart that depicts the sources of revenues and expenditures for the General Fund, the Budget Adoption Calendar and enrollment projections.

The 2011-12 budgets for all funds operated by the District is recommended for adoption as presented.

Constance Hubbard, Superintendent
Michael Brady, Assistant Superintendent, Business Services
Michelle Nguyen, Director of Fiscal Services

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS GENERAL FUND

PURPOSE: The General Fund is used to account for the every-day operations of the District. It includes all State, Federal and locally funded programs such as those funded by the Parcel Tax and Support Clubs. All income and expenditures are projected, based on the assumptions listed.

ASSUMPTIONS:

General:

- State and federal budget for K-12 programs based on information included in the 2011 May Revise.
- Collective Bargaining issues settled for all employee associations through June, 2014.
- Implementation of the agreement by the Alameda County Office of Education per provisions of AB 2756 and certification requirement per Government Code Section 3547.5.
- Reflects the Board Goals and Commitments to maintain the offering of a breadth of student program opportunities and providing adequate compensation for employees.
- Student program reductions from the 2010-11 for 2011/12 as approved by the Board for approximately \$350,000 in on-going savings.
- No one-time "Program Preservation/Restoration" funding by Parent and Support groups are in the budget.
- District enrollment remains stable and will be monitored closely for fluctuations.
- *Maintain minimum 3% reserve requirement unless otherwise directed by the Board*
- *No "set aside" to Parcel Tax Reserve Fund (Measures B) passed in 2009 from the General Fund in 2011/12 for use in 2013-14 unless directed otherwise by the Board.*
- Revised budget to be brought back for approval after the State budget is adopted. Anticipated to be at the August 24, 2011 Board Meeting
- Current year budget is balanced with sufficient reserves to meet obligations for 2012-13. The District will begin discussions regarding how to offset the loss of \$1 million for 2012-13 when Emergency Parcel Tax Measure E expires June 30, 2012.
- *No increase in Parcel Tax assessments in multi-year projections unless directed otherwise by the Board.*
- Concern for the support of on-going programs with one-time funds and/or significant dependence on fund raising for the maintenance of programs.

Revenues:

- Revenue Limit includes a -19.754% deficit factor, offsetting COLA adjustments for 2011-12
- Increase in RL funding to accommodate \$175,000 increase in unemployment insurance expenditures
- Revenue based on P-2 report of 2479 based on 2010-11 enrollment of 2559.
- Multi-year projections for 2012-13 & 2013-14 based on projected 2011-12 ADA of 2468 and 2012-13 projected ADA of 2480.
- Parcel Tax: Measure B total revenue approximately \$8.5 million
- Emergency Parcel Tax Measure E revenue of \$950,000+
- Categorical program sweep of Tier 3 programs to remain for use for the program intended, excluding \$120,000 Adult Education and Instructional Materials Funding (swept only so as to provide greater IMF flexibility)
- Parent Club organizations total contribution, from funds confirmed in Clubs' 2011-12 approved budgets, to the General Fund for site personnel and General Fund support for a total of approximately \$1.3+ million.
- Education Foundation on behalf of the Endowment Fund contribution of \$168,769 for student support services and elective programs grades 6-12.

Expenditures:

- Includes a -1.0% decrease in total compensation including a 0.3% increase in health and welfare benefits.
- No General Fund contribution to non-mandated categorical programs.
- Increase in unemployment insurance rates of approximately \$175,000 subtracted from RL increases.
- Reduction in salaries via furlough days (5 days certificated – 3 days classified) for \$450,000 savings

PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	3/9/2011 2nd Interim	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	13,266,979	13,284,551	13,457,903
FEDERAL REVENUES	1,134,118	1,119,767	612,808
STATE REVENUES	2,171,536	2,174,166	2,007,313
STATE REV. (ADULT ED)	276,556	276,556	276,556
STATE REV. (DEFERRED MAINT)		95,795	95,795
LOCAL REVENUES	12,937,923	13,080,745	12,564,503
TRANSFER FROM NODA FUND	3,575	3,594	
TOTAL REVENUES:	29,790,687	30,035,174	29,014,878
B) EXPENDITURES:			
CERTIFICATED SALARIES	14,722,132	14,736,345	14,698,214
CLASSIFIED SALARIES	4,621,526	4,629,230	4,392,976
EMPLOYEE BENEFITS	6,002,269	6,009,335	6,024,456
POST EMPLOYMENT BENEFITS	384,736	384,736	391,128
BOOKS AND SUPPLIES	1,037,780	1,059,522	864,736
SERVICES/OPERATING EXP.	2,518,032	2,412,103	2,410,808
CAPITAL OUTLAY	105,000	105,000	
TRANSFER TO ADULT ED. FUND	276,556	276,556	276,556
TRANSFER TO DEFERRED MAINT. FUND		95,795	95,795
TRANSFER TO CAP. FACILITIES FUND	200,000	200,000	
DIRECT SUPPORT/INDIRECT COSTS	(120,000)	(120,000)	(120,000)
TOTAL EXPENDITURES:	29,748,031	29,788,622	29,034,669
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	42,656	246,552	(19,791)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	2,994,046	2,994,046	3,240,598
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	2,994,046	2,994,046	3,240,598
E) ENDING BALANCE JUNE 30 (C+D)	3,036,702	3,240,598	3,220,807
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	25,000	25,000	25,000
b) Designated Amounts:			
Econ Uncertainties (3%)	892,441	893,659	871,040
c) Reserve Fund Balance for 2011-12	2,119,261	2,321,939	
d) Reserve Fund Balance for 2012-13			2,324,767

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	13,013,996.00	270,555.00	13,284,551.00	13,187,348.00	270,555.00	13,457,903.00	1.3%
2) Federal Revenue		8100-8299	0.00	1,119,767.00	1,119,767.00	0.00	612,808.00	612,808.00	-45.3%
3) Other State Revenue		8300-8599	2,445,264.00	101,253.00	2,546,517.00	2,290,368.00	89,296.00	2,379,664.00	-6.6%
4) Other Local Revenue		8600-8799	11,924,306.00	1,156,439.00	13,080,745.00	11,452,685.00	1,111,818.00	12,564,503.00	-3.9%
5) TOTAL, REVENUES			27,383,566.00	2,648,014.00	30,031,580.00	26,930,401.00	2,084,477.00	29,014,878.00	-3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,547,067.00	2,189,278.00	14,736,345.00	12,814,843.00	1,883,371.00	14,698,214.00	-0.3%
2) Classified Salaries		2000-2999	3,317,636.00	1,311,594.00	4,629,230.00	3,087,359.00	1,305,617.00	4,392,976.00	-5.1%
3) Employee Benefits		3000-3999	5,305,485.00	1,088,586.00	6,394,071.00	5,319,443.00	1,096,141.00	6,415,584.00	0.3%
4) Books and Supplies		4000-4999	961,773.35	97,749.00	1,059,522.35	779,860.00	84,876.00	864,736.00	-18.4%
5) Services and Other Operating Expenditures		5000-5999	1,727,110.00	684,993.00	2,412,103.00	1,598,686.00	812,122.00	2,410,808.00	-0.1%
6) Capital Outlay		6000-6999	105,000.00	0.00	105,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(123,903.00)	3,903.00	(120,000.00)	(122,178.00)	2,178.00	(120,000.00)	0.0%
9) TOTAL, EXPENDITURES			23,840,168.35	5,376,103.00	29,216,271.35	23,478,013.00	5,184,305.00	28,662,318.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,543,397.65	(2,728,089.00)	815,308.65	3,452,388.00	(3,099,828.00)	352,560.00	-56.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,594.00	0.00	3,594.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	572,351.00	0.00	572,351.00	372,351.00	0.00	372,351.00	-34.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,722,631.00)	2,722,631.00	0.00	(3,099,828.00)	3,099,828.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,291,388.00)	2,722,631.00	(568,757.00)	(3,472,179.00)	3,099,828.00	(372,351.00)	-34.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			252,009.65	(5,458.00)	246,551.65	(19,791.00)	0.00	(19,791.00)	-108.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,988,588.34	5,458.00	2,994,046.34	3,240,597.99	0.00	3,240,597.99	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,988,588.34	5,458.00	2,994,046.34	3,240,597.99	0.00	3,240,597.99	8.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,988,588.34	5,458.00	2,994,046.34	3,240,597.99	0.00	3,240,597.99	8.2%
2) Ending Balance, June 30 (E + F1e)			3,240,597.99	0.00	3,240,597.99	3,220,806.99	0.00	3,220,806.99	-0.6%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	25,000.00	0.00	25,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	30,408.71	0.00	30,408.71				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	893,659.00	0.00	893,659.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	2,291,530.28	0.00	2,291,530.28				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				0.00	0.00	0.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	0.00	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				0.00	0.00	0.00	
Unassigned/Unappropriated Amount		9790				3,220,806.99	0.00	3,220,806.99	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,474,713.00	(1,077,727.02)	11,396,985.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(2,555.83)	(1,466.00)	(4,021.83)				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	32,000.00	0.00	32,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	30,408.71	0.00	30,408.71				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			12,559,565.88	(1,079,193.02)	11,480,372.86				
H. LIABILITIES									
1) Accounts Payable		9500	376,337.72	756,781.56	1,133,119.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	6,500,000.00	0.00	6,500,000.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			6,876,337.72	756,781.56	7,633,119.28				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			5,683,228.16	(1,835,974.58)	3,847,253.58				

			2010-11 Estimated Actuals			2011-12 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes		(A)	(B)	(C)	(D)	(E)	(F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,661,953.00	0.00	5,661,953.00	5,848,957.00	0.00	5,848,957.00	3.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	58,219.00	0.00	58,219.00	58,219.00	0.00	58,219.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	5,976,348.00	0.00	5,976,348.00	5,976,348.00	0.00	5,976,348.00	0.0%
Unsecured Roll Taxes		8042	386,636.00	0.00	386,636.00	386,636.00	0.00	386,636.00	0.0%
Prior Years' Taxes		8043	5,502.00	0.00	5,502.00	5,502.00	0.00	5,502.00	0.0%
Supplemental Taxes		8044	35,772.00	0.00	35,772.00	35,772.00	0.00	35,772.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	958,638.00	0.00	958,638.00	958,638.00	0.00	958,638.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			13,083,068.00	0.00	13,083,068.00	13,270,072.00	0.00	13,270,072.00	1.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,060.00)		(165,060.00)	(165,060.00)		(165,060.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		165,060.00	165,060.00		165,060.00	165,060.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	95,988.00	0.00	95,988.00	82,336.00	0.00	82,336.00	-14.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	105,495.00	105,495.00	0.00	105,495.00	105,495.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			13,013,996.00	270,555.00	13,284,551.00	13,187,348.00	270,555.00	13,457,903.00	1.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	496,704.00	496,704.00	0.00	507,669.00	507,669.00	2.2%
Special Education Discretionary Grants		8182	0.00	26,930.00	26,930.00	0.00	23,356.00	23,356.00	-13.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		596,133.00	596,133.00		81,783.00	81,783.00	-86.3%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,119,767.00	1,119,767.00	0.00	612,808.00	612,808.00	-45.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		12,132.00	12,132.00		12,132.00	12,132.00	0.0%
Economic Impact Aid	7090-7091	8311		37,788.00	37,788.00		37,788.00	37,788.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	110,965.00	0.00	110,965.00	111,738.00	0.00	111,738.00	0.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	670,446.00	0.00	670,446.00	670,446.00	0.00	670,446.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	135,479.00	0.00	135,479.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	286,158.00	38,721.00	324,879.00	286,158.00	38,721.00	324,879.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,242,216.00	12,612.00	1,254,828.00	1,222,026.00	655.00	1,222,681.00	-2.6%
TOTAL, OTHER STATE REVENUE			2,445,264.00	101,253.00	2,546,517.00	2,290,368.00	89,296.00	2,379,664.00	-6.6%

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	9,157,253.00	0.00	9,157,253.00	9,565,550.00	0.00	9,565,550.00	4.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Interest		8660	34,400.00	0.00	34,400.00	20,000.00	0.00	20,000.00	-41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,662,653.00	110,354.00	2,773,007.00	1,797,135.00	38,219.00	1,835,354.00	-33.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,046,085.00	1,046,085.00		1,073,599.00	1,073,599.00	2.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,924,306.00	1,156,439.00	13,080,745.00	11,452,685.00	1,111,818.00	12,564,503.00	-3.9%
TOTAL, REVENUES			27,383,566.00	2,648,014.00	30,031,580.00	26,930,401.00	2,084,477.00	29,014,878.00	-3.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,714,070.00	2,076,369.00	11,790,439.00	9,999,880.00	1,710,746.00	11,710,626.00	-0.7%
Certificated Pupil Support Salaries		1200	1,046,152.00	0.00	1,046,152.00	1,006,186.00	38,264.00	1,044,450.00	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,526,282.00	102,368.00	1,628,650.00	1,532,760.00	123,810.00	1,656,570.00	1.7%
Other Certificated Salaries		1900	260,563.00	10,541.00	271,104.00	276,017.00	10,551.00	286,568.00	5.7%
TOTAL, CERTIFICATED SALARIES			12,547,067.00	2,189,278.00	14,736,345.00	12,814,843.00	1,883,371.00	14,698,214.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	530,808.00	1,256,949.00	1,787,757.00	550,227.00	1,257,775.00	1,808,002.00	1.1%
Classified Support Salaries		2200	1,147,755.00	0.00	1,147,755.00	1,104,903.00	0.00	1,104,903.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	129,569.00	0.00	129,569.00	129,569.00	0.00	129,569.00	0.0%
Clerical, Technical and Office Salaries		2400	1,365,147.00	34,692.00	1,399,839.00	1,246,663.00	32,619.00	1,279,282.00	-8.6%
Other Classified Salaries		2900	144,357.00	19,953.00	164,310.00	55,997.00	15,223.00	71,220.00	-56.7%
TOTAL, CLASSIFIED SALARIES			3,317,636.00	1,311,594.00	4,629,230.00	3,087,359.00	1,305,617.00	4,392,976.00	-5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,074,744.00	142,326.00	1,217,070.00	1,058,150.00	153,609.00	1,211,759.00	-0.4%
PERS		3201-3202	320,419.00	121,095.00	441,514.00	288,213.00	137,536.00	425,749.00	-3.6%
OASDI/Medicare/Alternative		3301-3302	439,780.00	113,674.00	553,454.00	415,629.00	120,676.00	536,305.00	-3.1%
Health and Welfare Benefits		3401-3402	2,639,517.00	614,425.00	3,253,942.00	2,550,933.00	549,005.00	3,099,938.00	-4.7%
Unemployment Insurance		3501-3502	117,890.00	20,787.00	138,677.00	256,210.00	49,889.00	306,099.00	120.7%
Workers' Compensation		3601-3602	268,383.00	50,198.00	318,581.00	307,134.00	59,805.00	366,939.00	15.2%
OPEB, Allocated		3701-3702	379,736.00	0.00	379,736.00	391,128.00	0.00	391,128.00	3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	65,016.00	26,081.00	91,097.00	52,046.00	25,621.00	77,667.00	-14.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,305,485.00	1,088,586.00	6,394,071.00	5,319,443.00	1,096,141.00	6,415,584.00	0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	138,430.00	0.00	138,430.00	136,578.00	0.00	136,578.00	-1.3%
Books and Other Reference Materials		4200	11,741.00	0.00	11,741.00	11,741.00	0.00	11,741.00	0.0%
Materials and Supplies		4300	791,958.35	96,749.00	888,707.35	613,041.00	83,876.00	696,917.00	-21.6%
Noncapitalized Equipment		4400	19,644.00	1,000.00	20,644.00	18,500.00	1,000.00	19,500.00	-5.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			961,773.35	97,749.00	1,059,522.35	779,860.00	84,876.00	864,736.00	-18.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	75,200.00	75,200.00	0.00	75,200.00	75,200.00	0.0%
Travel and Conferences		5200	29,661.00	3,000.00	32,661.00	22,733.00	3,000.00	25,733.00	-21.2%
Dues and Memberships		5300	12,500.00	0.00	12,500.00	12,500.00	0.00	12,500.00	0.0%
Insurance		5400 - 5450	129,960.00	0.00	129,960.00	135,000.00	0.00	135,000.00	3.9%
Operations and Housekeeping Services		5500	355,800.00	0.00	355,800.00	388,100.00	0.00	388,100.00	9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	329,585.00	12,565.00	342,150.00	343,585.00	2,500.00	346,085.00	1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	790,783.00	594,028.00	1,384,811.00	618,010.00	731,222.00	1,349,232.00	-2.6%
Communications		5900	78,821.00	200.00	79,021.00	78,758.00	200.00	78,958.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,727,110.00	684,993.00	2,412,103.00	1,598,686.00	812,122.00	2,410,808.00	-0.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			105,000.00	0.00	105,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,903.00)	3,903.00	0.00	(2,178.00)	2,178.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(120,000.00)	0.00	(120,000.00)	(120,000.00)	0.00	(120,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(123,903.00)	3,903.00	(120,000.00)	(122,178.00)	2,178.00	(120,000.00)	0.0%
TOTAL, EXPENDITURES									
			23,840,168.35	5,376,103.00	29,216,271.35	23,478,013.00	5,184,305.00	28,662,318.00	-1.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,594.00	0.00	3,594.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,594.00	0.00	3,594.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	95,795.00	0.00	95,795.00	95,795.00	0.00	95,795.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	476,556.00	0.00	476,556.00	276,556.00	0.00	276,556.00	-42.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			572,351.00	0.00	572,351.00	372,351.00	0.00	372,351.00	-34.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,722,631.00)	2,722,631.00	0.00	(3,099,828.00)	3,099,828.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,722,631.00)	2,722,631.00	0.00	(3,099,828.00)	3,099,828.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,291,388.00)	2,722,631.00	(568,757.00)	(3,472,179.00)	3,099,828.00	(372,351.00)	-34.5%

Piedmont Unified School District

MULTI-YEAR BUDGET DEVELOPMENT ASSUMPTIONS GENERAL FUND 2012/13 and 2013/14

ASSUMPTIONS: 2012/13 and 2013/14

General:

- Beginning fund balance based on 2011-12 projected ending fund balance as authorized by the Board in District Adopted Budget approved on June 22, 2011.
- State and federal budget for K-12 programs based on information included in the 2011 May Revise, with the exclusion of projected COLAs for 2012/13 and 2013/14
- Reflects the Board Goals and Commitments to maintain the offering of a breadth of student program opportunities and providing adequate compensation for employees.
- Continuation of student program reductions from the 2010-11 for 2011/12 as approved by the Board for approximately \$350,000 in on-going savings.
- The third and fourth years of the four-year term for Measure B that began in July, 2010.
- Does not increase educational program "footprint" as part of the commitment to the voters of Measure B.
- Emergency Parcel Tax Measure E (approved June, 2009) has expired
- District enrollment pattern is level. Close monitoring of enrollment pattern is necessary to make program adjustments as required, with a slight dip in enrollment in 2011-12.
- Maintain positive Ending Fund Balance with a full 3% reserve for 2012/13 and 2013/14.
- Concern for the support of on-going programs with one-time funds and/or significant dependence on fund raising for the maintenance of programs
- Adjustments through expenditure reductions or revenue enhancements to address \$878k shortfall in 2013/14 if State funding remains neutral/flat in 2012/13 and 2013/14

Revenues: 2012/13

- Revenue Limit and other State revenue include NO Cost of Living Adjustment (COLA) with a -19.754% deficit factor.
- Categorical programs include a 3.2% COLA
- Revenue limit based on projected 2011-12 P-2 report of 2468 ADA.
- Parcel Tax revenue total at same rate as 2011-12 for Measure B
- Parent Club organizations total contribution at same level as in 2011-12 of \$1.3+ million
- Educational Foundation on behalf of the Endowment Fund contribution of \$168,769
- Continued transfer from the Adult Education program of \$120,000 to the General Fund

Expenditures: 2012/13

- Includes the cost of step and column at 1.5% of total certificated salaries (\$192,225) and 1.5% of classified salaries (\$46,310).
- Collective Bargaining contracts in force through 2014
- Post-employment benefit increases of approximately 15%.
- Staffing rates subject to change, but reflect 2011-12 levels.
- Continuation of furlough days as in 2011-12
- *Assumes budget adjustments are identified at First Interim, December 2011*

Revenues: 2013/14

- Revenue Limit and other State revenue include NO Cost of Living Adjustment (COLA) with a -19.754% deficit factor.
- Categorical programs include a 2.7% COLA
- Revenue limit based on projected 2011-12 P-2 report of 2480 ADA.
- Parcel Tax revenue total at same rate as 2011-12 for Measure B
- Parent Club organizations total contribution at same level as in 2011-12 of \$1.3+ million
- Educational Foundation on behalf of the Endowment Fund contribution of \$168,769
- Continued transfer from the Adult Education program of \$120,000 to the General Fund

Expenditures: 2013/14

- Includes the cost of step and column at 1.5% of total certificated salaries (\$195,105) and 1.5% of classified salaries (\$47,005).
- Collective Bargaining contracts in force through 2014
- Post-employment benefit increases of approximately 15%.
- Staffing rates subject to change, but reflect 2011-12 levels.
- Continuation of furlough days as in 2011-12
- *Assumes budget adjustments are identified at First Interim, December 2011*

Analysis and Recommendations

- The Parcel Tax revenue remains an essential part of the District's General Fund budget.
- Fund raising commitments remain in the cycle of funds raised in the current year are for the next fiscal year so that all commitments are based on actual not projected contributions. The level of funds for which the District depends is at the current rate of approximately \$1.3 million (and incremental increases in personnel costs).
- The District must continue to monitor student enrollment very closely and adjust all programs requirements in a timely manner.
- The Budget Advisory Committee remains a vital vehicle to keep all stakeholders aware and involved in the budget development process. Alternative scenarios must be considered to respond to changes that impact District finances.
- Priorities for new sources of funds from State and Federal resources to be determined by the Board. A number of priorities (in no particular order) could include the following:
 - "Buy Back" of student furlough days and/or staff development days
 - Maintain a 4% reserve for economic uncertainty in the General Fund
 - Reduce/maintain current level of dependence on Parcel Tax support
 - Reduce/maintain current level of dependence on fund raising by Parent/Support Clubs
 - Provide temporary support in areas reduced in 2011-12 (such as library services or para-educator support) on an as-needed basis
 - Transfer funds to the Parcel Tax Reserve for use in 2013/14

**PIEDMONT UNIFIED SCHOOL DISTRICT
2011-2012 ADOPTED BUDGET
MULTI-YEAR PROJECTION REPORT**

06/22/11

BUDGET	2011-12 Budget 06/22/11	2012-2013 Projected Budget	2013-2014 Projected Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	13,457,903	13,400,043	13,463,163
FEDERAL REVENUES	612,808	612,808	612,808
STATE REVENUES	2,007,313	2,071,550	2,127,485
STATE REV. (ADULT ED)	276,556	285,405	293,110
STATE REV. (DEFERRED MAINT.)	95,795	98,860	101,530
LOCAL REVENUES	<u>12,564,503</u>	<u>11,573,200</u>	<u>11,573,200</u>
TOTAL REVENUES:	29,014,878	28,041,866	28,171,296
B) EXPENDITURES:			
CERTIFICATED SALARIES	14,698,214	14,918,689	15,142,469
CLASSIFIED SALARIES	4,392,976	4,458,871	4,525,756
EMPLOYEE BENEFITS	6,024,456	6,024,456	6,024,456
POST EMPLOYMENT BENEFITS	391,128	449,799	517,269
BOOKS AND SUPPLIES	864,736	892,405	916,500
SERVICES/OPERATING EXP.	2,410,808	2,453,130	2,526,725
TRANSFER TO ADULT ED.	276,556	285,405	293,110
TRANSFER TO DEFERRED MAINT.	95,795	98,860	101,530
DIRECT SUPPORT/INDIRECT COSTS	(120,000)	(120,000)	(120,000)
TOTAL EXPENDITURES:	29,034,669	29,461,615	29,927,815
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(19,791)	(1,419,749)	(1,756,519)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	3,240,598	3,220,807	1,801,058
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	3,240,598	3,220,807	1,801,058
E) ENDING BALANCE JUNE 30	3,220,807	1,801,058	44,539

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
Revolving Cash	25,000	25,000	25,000
b) Designated Amounts:			
Econ Uncertainties	871,040	883,848	897,834
c) Reserve Fund Balance for 2012-13	2,324,767		
d) Reserve Fund Balance for 2013-14		892,210	
e) Funds Needed to Meet 3% Reserve			878,295

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	13,457,903.00	-0.43%	13,400,043.00	0.47%	13,463,163.00
2. Federal Revenues	8100-8299	612,808.00	0.00%	612,808.00	0.00%	612,808.00
3. Other State Revenues	8300-8599	2,379,664.00	3.20%	2,455,815.00	2.70%	2,522,125.00
4. Other Local Revenues	8600-8799	12,564,503.00	-7.89%	11,573,200.00	0.00%	11,573,200.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		29,014,878.37	-3.35%	28,041,866.00	0.46%	28,171,296.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				14,698,214.00		14,918,689.00
b. Step & Column Adjustment				220,475.00		223,780.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,698,214.00	1.50%	14,918,689.00	1.50%	15,142,469.00
2. Classified Salaries						
a. Base Salaries				4,392,976.00		4,458,871.00
b. Step & Column Adjustment				65,895.00		66,885.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,392,976.00	1.50%	4,458,871.00	1.50%	4,525,756.00
3. Employee Benefits	3000-3999	6,415,584.00	0.91%	6,474,255.00	1.04%	6,541,725.00
4. Books and Supplies	4000-4999	864,736.00	3.20%	892,405.00	2.70%	916,500.00
5. Services and Other Operating Expenditures	5000-5999	2,410,808.00	1.76%	2,453,130.00	3.00%	2,526,725.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,000.00)	0.00%	(120,000.00)	0.00%	(120,000.00)
9. Other Financing Uses	7600-7699	372,351.00	3.20%	384,265.00	2.70%	394,640.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		29,034,669.00	1.47%	29,461,615.00	1.58%	29,927,815.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(19,790.63)		(1,419,749.00)		(1,756,519.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,240,597.99		3,220,807.36		1,801,058.36
2. Ending Fund Balance (Sum lines C and D1)		3,220,807.36		1,801,058.36		44,539.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		883,848.00		897,834.00
2. Unassigned/Unappropriated	9790	3,220,806.99		917,210.36		(853,294.64)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,220,806.99		1,801,058.36		44,539.36

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		883,848.00		897,834.00
c. Unassigned/Unappropriated	9790	3,220,806.99		917,210.36		(853,294.64)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	98,781.26		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,319,588.25		1,801,058.36		44,539.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.43%		6.11%		0.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		2,468.00		2,480.00		2,492.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		29,034,669.00		29,461,615.00		29,927,815.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		29,034,669.00		29,461,615.00		29,927,815.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		871,040.07		883,848.45		897,834.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		871,040.07		883,848.45		897,834.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	13,187,348.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,554.93	0.00%	6,554.93	0.00%	6,554.93
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		2,479.00	-0.44%	2,468.00	0.49%	2,480.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		16,249,671.47	-0.44%	16,177,567.24	0.49%	16,256,226.40
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		16,249,671.47	-0.44%	16,177,567.24	0.49%	16,256,226.40
f. Deficit Factor (Form RL, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		13,039,711.37	-0.44%	12,981,850.61	0.49%	13,044,971.44
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	0.00	0.00%	0.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(165,060.00)	0.00%	(165,060.00)	0.00%	(165,060.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		312,697.00	0.00%	312,697.00	0.00%	312,697.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		13,187,348.37	-0.44%	13,129,487.61	0.48%	13,192,608.44
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,290,368.00	3.20%	2,363,660.00	2.70%	2,427,480.00
4. Other Local Revenues	8600-8799	11,452,685.00	-8.66%	10,461,380.00	0.00%	10,461,380.00
5. Other Financing Sources	8900-8999	(3,099,828.00)	2.32%	(3,171,878.61)	2.32%	(3,245,404.44)
6. Total (Sum lines A1k thru A5)		23,830,573.37	-4.40%	22,782,649.00	0.23%	22,836,064.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				12,814,843.00		13,007,068.00
b. Step & Column Adjustment				192,225.00		195,105.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,814,843.00	1.50%	13,007,068.00	1.50%	13,202,173.00
2. Classified Salaries						
a. Base Salaries				3,087,359.00		3,133,669.00
b. Step & Column Adjustment				46,310.00		47,005.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,087,359.00	1.50%	3,133,669.00	1.50%	3,180,674.00
3. Employee Benefits	3000-3999	5,319,443.00	1.10%	5,378,114.00	1.25%	5,445,584.00
4. Books and Supplies	4000-4999	779,860.00	3.20%	804,815.00	2.70%	826,545.00
5. Services and Other Operating Expenditures	5000-5999	1,598,686.00	1.12%	1,616,645.00	3.00%	1,665,145.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(122,178.00)	0.00%	(122,178.00)	0.00%	(122,178.00)
9. Other Financing Uses	7600-7699	372,351.00	3.20%	384,265.00	2.70%	394,640.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,850,364.00	1.48%	24,202,398.00	1.61%	24,592,583.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(19,790.63)		(1,419,749.00)		(1,756,519.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,240,597.99		3,220,807.36		1,801,058.36
2. Ending Fund Balance (Sum lines C and D1)		3,220,807.36		1,801,058.36		44,539.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		883,848.00		897,834.00
2. Unassigned/Unappropriated	9790	3,220,806.99		917,210.36		(853,294.64)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,220,806.99		1,801,058.36		44,539.36

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		883,848.00		897,834.00
c. Unassigned/Unappropriated	9790	3,220,806.99		917,210.36		(853,294.64)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	98,781.26		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,319,588.25		1,801,058.36		44,539.36
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For fiscal year 2012-13: Assumptions are based on the following: Revenue Limit has 0% COLA with a deficit of 19.754%. Federal fundings are the same as in 2011-12. State Categorical Programs have a 3.2% COLA. All one-time revenues are not in the budget. State Revenues for Adult Education and Deferred Maintenance Funds are projected and transferred back to Adult Education and Deferred Maintenance Funds. Parcel Tax-Measure B is projected the same level as in 2011-12. Parcel Tax-Measure E is no longer in the budget because 2011-12 it has expired. No Mandate Cost Reimbursement is projected in the budget. No salary increase for any employee groups. Continuation of furlough days as in 2011-12. An increase of 1.5% for Step and Column and 0% increase for H & W (the difference of benefit costs will be paid by employees). However, a projection of 15% increase for H & W for post employment benefits. A transfer of \$120,000 from Adult Education Fund to General Fund for direct support. No transfer from NODA Fund. Parents, Piedmont Educational Foundation, and other support groups' contributions are the same as in 2011-12.						
For fiscal year 2013-14: Assumptions are based on the following: Revenue Limit has 0% COLA with a deficit of 19.754%. Federal fundings are the same as in 2011-12. State Categorical Programs have a 2.70% COLA. State Revenues for Adult Education and Deferred Maintenance Funds are projected and transferred back to Adult Education and Deferred Maintenance Funds. Parcel Tax-Measure B is projected the same as in 2011-12. No Mandate Cost Reimbursement is projected in the budget. No salary increase for any employee groups. Continuation of furlough days as in 2012-13. An increase of 1.5% for Step and Column and 0% increase for H & W (the difference of benefit costs will be paid by employees). Again, a projection of 15% increase for H & W for post employment benefits. A transfer of \$120,000 from Adult Education Fund to General Fund for direct support. No transfer from NODA Fund. Parents, Piedmont Educational Foundation, and other support groups' contributions are the same as in 2011-12.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	270,555.00	0.00%	270,555.39	0.00%	270,554.56
2. Federal Revenues	8100-8299	612,808.00	0.00%	612,808.00	0.00%	612,808.00
3. Other State Revenues	8300-8599	89,296.00	3.20%	92,155.00	2.70%	94,645.00
4. Other Local Revenues	8600-8799	1,111,818.00	0.00%	1,111,820.00	0.00%	1,111,820.00
5. Other Financing Sources	8900-8999	3,099,828.00	2.32%	3,171,878.61	2.32%	3,245,404.44
6. Total (Sum lines A1 thru A5)		5,184,305.00	1.44%	5,259,217.00	1.45%	5,335,232.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,883,371.00		1,911,621.00
b. Step & Column Adjustment				28,250.00		28,675.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,883,371.00	1.50%	1,911,621.00	1.50%	1,940,296.00
2. Classified Salaries						
a. Base Salaries				1,305,617.00		1,325,202.00
b. Step & Column Adjustment				19,585.00		19,880.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,305,617.00	1.50%	1,325,202.00	1.50%	1,345,082.00
3. Employee Benefits	3000-3999	1,096,141.00	0.00%	1,096,141.00	0.00%	1,096,141.00
4. Books and Supplies	4000-4999	84,876.00	3.20%	87,590.00	2.70%	89,955.00
5. Services and Other Operating Expenditures	5000-5999	812,122.00	3.00%	836,485.00	3.00%	861,580.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,178.00	0.00%	2,178.00	0.00%	2,178.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,184,305.00	1.44%	5,259,217.00	1.45%	5,335,232.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS ADULT EDUCATION

PURPOSE: The Adult Education Fund is a special fund established to account for State and local revenues that are expended for the District Adult Education program. Adult Education income and expenditures have traditionally been accounted for separately from any other funds operated by the District. However, because of the current State budget crisis, districts are permitted to capture this Tier 3 categorical funding and incorporate it as part of the General Fund through 2013. The Piedmont Unified School District will continue to track Adult Education funding and expenses separately since the District continues to operate a modified A/E program. Sources of revenue include a fixed amount from the State, (based on the average daily attendance of eligible students in 2007-08) local revenue from tuition, fees, books, and supplies. The current Adult Education contribution to the General Fund is \$120,000.

ASSUMPTIONS:

Revenues:

- Fixed State contribution of \$276,556 based on 2007-08 ADA revenue limit
- Revenue limit fixed funding carries over the 2008-09 categorical reduction levels
- Fee-based program offerings will remain, though at a reduced number

Expenditures:

- Includes 0.0% personnel-related cost increases (step & column, benefits, and longevity) for District employees
- Adult Education is served through District administrative functions
- Includes transfer to the General Fund of \$120,000
- Non-fee program offerings provided for senior citizens and Piedmont resident diploma students only; eliminate non-resident concurrent/diploma program

Other:

- Continue to monitor budget throughout the 2011-12 school year
- Modifications in personnel costs will be reflected at the First Interim
- Diploma program to remain at current levels
- Creative Retirement Center program for senior citizens is preserved for 2011-12 but consolidated into fewer hours per week
- Maintain a 1% reserve for the A/E ending fund balance

PIEDMONT UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND
REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES			
LOCAL REVENUES	330,200	245,000	245,150
TRANSFER IN FROM GEN. FUND	242,091	276,556	276,556
TOTAL REVENUES:	572,291	521,556	521,706
B) EXPENDITURES:			
CERTIFICATED SALARIES	210,000	153,000	147,000
CLASSIFIED SALARIES	115,877	120,000	120,000
EMPLOYEE BENEFITS	68,736	66,051	64,898
BOOKS AND SUPPLIES	25,500	14,000	15,500
SERVICES/OPERATING EXP.	40,384	64,979	69,284
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	120,000	120,000	120,000
TOTAL EXPENDITURES:	580,497	538,030	536,682
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	(8,206)	(16,474)	(14,976)
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	(8,206)	(16,474)	(14,976)
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	15,192	83,513	67,039
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	15,192	83,513	67,039
G) ENDING BALANCE JUNE 30 (E+F)	6,986	67,039	52,063
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	6,986	67,039	52,063

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,000.00	245,150.00	0.1%
5) TOTAL, REVENUES			245,000.00	245,150.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	153,000.00	147,000.00	-3.9%
2) Classified Salaries		2000-2999	120,000.00	120,000.00	0.0%
3) Employee Benefits		3000-3999	66,051.00	64,898.00	-1.7%
4) Books and Supplies		4000-4999	14,000.00	15,500.00	10.7%
5) Services and Other Operating Expenditures		5000-5999	64,979.00	69,284.00	6.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,000.00	120,000.00	0.0%
9) TOTAL, EXPENDITURES			538,030.00	536,682.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(293,030.00)	(291,532.00)	-0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	276,556.00	276,556.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			276,556.00	276,556.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,474.00)	(14,976.00)	-9.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,513.00	67,039.00	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,513.00	67,039.00	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,513.00	67,039.00	-19.7%
2) Ending Balance, June 30 (E + F1e)			67,039.00	52,063.00	-22.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	67,039.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		52,063.00	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	167,138.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			167,138.45		
H. LIABILITIES					
1) Accounts Payable		9500	4,581.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,581.49		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			162,556.96		

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	150.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	245,000.00	245,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			245,000.00	245,150.00	0.1%
TOTAL, REVENUES			245,000.00	245,150.00	0.1%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	153,000.00	147,000.00	-3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			153,000.00	147,000.00	-3.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	120,000.00	120,000.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			120,000.00	120,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,980.00	7,120.00	2.0%
PERS		3201-3202	11,125.00	11,020.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	16,378.00	14,125.00	-13.8%
Health and Welfare Benefits		3401-3402	22,250.00	19,460.00	-12.5%
Unemployment Insurance		3501-3502	1,925.00	6,015.00	212.5%
Workers' Compensation		3601-3602	4,708.00	3,455.00	-26.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,685.00	3,703.00	37.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,051.00	64,898.00	-1.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,500.00	4,500.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.0%
Materials and Supplies		4300	8,500.00	10,000.00	17.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,000.00	15,500.00	10.7%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,779.00	51,084.00	2.6%
Communications		5900	12,200.00	15,200.00	24.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,979.00	69,284.00	6.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	120,000.00	120,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,000.00	120,000.00	0.0%
TOTAL, EXPENDITURES			538,030.00	536,682.00	-0.3%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

01 61275 0000000
Form 11

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	276,556.00	276,556.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			276,556.00	276,556.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			276,556.00	276,556.00	0.0%

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS
CAFETERIA FUND

PURPOSE: The Cafeteria Fund is the fund through which all food service personnel expenditures and milk fund must be accounted. The Parent's Clubs operate the program at each elementary site with all volunteers and keep all proceeds that exceed income. The High School and Middle School food service programs have minimal paid staff employed by the District. Cost for all personnel is reimbursed to the District from the parent organizations. All supplies are managed through each club and all proceeds are kept with each organization.

ASSUMPTIONS:

- Parent Clubs will contribute funds as necessary so that there is no fund contribution from the District General Fund.
- Personnel expenditures for salary and benefits for unrepresented employees will increase at the same rate as members of the Association of Piedmont Administrators (APSA)
- Milk prices during the 2011/12 school year reflect the amount the District pays for milk.

PIEDMONT UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	6,500	4,500	4,500
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	133,115	131,145	131,183
TOTAL REVENUES:	139,615	135,645	135,683
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	93,522	93,522	96,589
EMPLOYEE BENEFITS	37,053	38,293	34,024
SUPPLIES	10,000	3,500	3,500
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	140,575	135,315	134,113
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	(960)	330	1,570
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	(960)	330	1,570
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	2,647	3,882	4,212
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	2,647	3,882	4,212
G) ENDING BALANCE JUNE 30 (E+F)	1,687	4,212	5,782
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	1,687	4,212	5,782

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61275 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,500.00	4,500.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	131,145.00	131,183.00	0.0%
5) TOTAL, REVENUES			135,645.00	135,683.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,522.00	96,589.00	3.3%
3) Employee Benefits		3000-3999	38,293.00	34,024.00	-11.1%
4) Books and Supplies		4000-4999	3,500.00	3,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			135,315.00	134,113.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			330.00	1,570.00	375.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61275 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			330.00	1,570.00	375.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,882.17	4,212.17	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,882.17	4,212.17	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,882.17	4,212.17	8.5%
2) Ending Balance, June 30 (E + F1e)			4,212.17	5,782.17	37.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	4,212.17		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,125.49	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(343.32)	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61275 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,550.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			29,551.42		
H. LIABILITIES					
1) Accounts Payable		9500	3,075.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			35,075.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(5,523.96)		

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61275 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,500.00	4,500.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,500.00	4,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	550.00	550.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20.00	20.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	130,575.00	130,613.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,145.00	131,183.00	0.0%
TOTAL, REVENUES			135,645.00	135,683.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61275 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	93,522.00	96,589.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,522.00	96,589.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,014.00	10,550.00	5.4%
OASDI/Medicare/Alternative		3301-3302	7,155.00	7,389.00	3.3%
Health and Welfare Benefits		3401-3402	16,609.00	11,700.00	-29.6%
Unemployment Insurance		3501-3502	673.00	1,555.00	131.1%
Workers' Compensation		3601-3602	1,636.00	1,864.00	13.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,206.00	966.00	-56.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,293.00	34,024.00	-11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	3,500.00	3,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,500.00	3,500.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61275 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			135,315.00	134,113.00	-0.9%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

01 61275 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS
DEFERRED MAINTENANCE FUND

PURPOSE: The Deferred Maintenance Fund is used to account for major school building repair projects such as roofing, paving, electrical and plumbing. The State has typically matched funds up to the statutory amount equal to .5% of district expenditures. Districts must submit an application annually to receive matching funds. However, because of the current State budget crisis, districts are permitted to capture this Tier 3 categorical funding and incorporate it as part of the General Fund through 2014-2015.

ASSUMPTIONS:

- The Deferred Maintenance budget for the current year expenditures was based on the previous year's confirmed allocation.
- Projects funded per the five-year deferred maintenance plan on file with the State.
- Deferred Maintenance funds, where appropriate (and consistent with the five-year plan), will be used in conjunction with the Seismic Safety Bond projects.

REVENUE:

- Revenue is projected to be approximately the same through 2015, pending apportionment from the State.

EXPENDITURES:

- Expenditures for 2011-12 include work on District-wide non-structural seismic mitigation projects but no personnel costs.

PIEDMONT UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	72,510	95,795	95,795
OTHER LOCAL REVENUES	2,500	150	150
TOTAL REVENUES:	75,010	95,945	95,945
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
SUPPLIES	60,000	15,500	26,000
SERVICES/OPERATING EXP.	20,000	25,000	25,000
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	80,000	40,500	51,000
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	(4,990)	55,445	44,945
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	(4,990)	55,445	44,945
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	222,574	147,668	203,113
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	222,574	147,668	203,113
G) ENDING BALANCE JUNE 30 (E+F)	217,584	203,113	248,058
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	217,584	203,113	248,058

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

01 61275 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,500.00	26,000.00	67.7%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,500.00	51,000.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,350.00)	(50,850.00)	26.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,795.00	95,795.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			95,795.00	95,795.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

01 61275 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,445.00	44,945.00	-18.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,668.09	203,113.09	37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,668.09	203,113.09	37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,668.09	203,113.09	37.5%
2) Ending Balance, June 30 (E + F1e)			203,113.09	248,058.09	22.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	203,113.09		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		248,058.09	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

01 61275 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	130,156.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			130,156.40		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			130,156.40		

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

01 61275 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150.00	150.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	0.0%
TOTAL, REVENUES			150.00	150.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

01 61275 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,500.00	26,000.00	67.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,500.00	26,000.00	67.7%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

01 61275 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,500.00	51,000.00	25.9%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

01 61275 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	95,795.00	95,795.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,795.00	95,795.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			95,795.00	95,795.00	0.0%

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS
CAPITAL FACILITIES FUND

PURPOSE: The Capital Facilities Fund is used to account for facilities projects that are not classified as deferred maintenance or are not part of the construction projects funded by the General Obligation Bond program.

ASSUMPTIONS:

- Establishing an ongoing source of revenue for future projects (such as refurbishing Witter Field at the end of its serviceable use) through District facilities' rentals is part of a long-range Capital Facilities Fund plan.
- Prior to the current budget crisis, the District planned to include a \$45,000 transfer from the General Fund that approximated the annual payment on the District's former Witter Field lease. This plan was suspended in 2008-09 and 2009-10. The Board authorized a \$200,000 transfer into the Capital Facilities Fund in 2010-11.

REVENUES:

- Local revenues include contributions from support groups and interest earnings. The Board has stated its intent to review and approve a Facilities Funding Agreement for the upkeep and preservation of District athletic facilities with the City of Piedmont.

EXPENDITURES:

- No expected expenditures from this fund unless warranted for Witter Field repair, service, or other approved facilities lease payments.

PIEDMONT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER LOCAL REVENUES	10,400	400	1,500
TRANSFER IN FROM GEN. FUND	-	200,000	-
TOTAL REVENUES:	10,400	200,400	1,500
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	-	-	-
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	10,400	200,400	1,500
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	10,400	200,400	1,500
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	58,305	71,006	271,406
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	58,305	71,006	271,406
G) ENDING BALANCE JUNE 30 (E+F)	68,705	271,406	272,906
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	68,705	271,406	272,906

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	1,500.00	275.0%
5) TOTAL, REVENUES			400.00	1,500.00	275.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	1,500.00	275.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,400.00	1,500.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,005.92	271,405.92	282.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,005.92	271,405.92	282.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,005.92	271,405.92	282.2%
2) Ending Balance, June 30 (E + F1e)			271,405.92	272,905.92	0.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	271,405.92		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		272,905.92	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,281.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(0.33)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			71,281.34		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			71,281.34		

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	1,500.00	275.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	1,500.00	275.0%
TOTAL, REVENUES			400.00	1,500.00	275.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 40

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	0.00	-100.0%

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS
BUILDING FUND AND STATE SCHOOL FACILITIES FUND

PURPOSE: The Building Fund is the fund through which all of the District construction projects funded by the General Obligation Bond program are accounted. The State School Facilities Fund is the fund through which all of the District construction projects funded by State Modernization and Proposition 1D money (as awarded through the State Allocation Board) are accounted.

ASSUMPTIONS:

- The ending fund balance from the 2010-11 Estimated Actual Budget for the Building Fund includes fully expending the \$12M BAN issuance authorized by the Board in May, 2010 as well as a portion of the Quality School Construction Bonds (QSCB's) sold in April, 2011 to improve the performance of the District's structures during an earthquake. The 2011-12 Adopted Budget anticipates revenue in the form of State Modernization and Proposition 1D funds already allocated to the District, and those funds are tracked separately in the State School Facilities Fund.
- Developer financing of \$3M for the Beach Seismic Renovation Project is found in the Building Fund.
- All bond issuances are restricted for seismic/accessibility improvements to structures as detailed in the ballot language.
- Total expenditures reflect the amount of **committed contracts** but **do not represent the actual expenditures to date**. As provided in Education Code Section 15278, the Citizens' Oversight Committee monitors expenditures from the \$56 million in bond sales approved by Piedmont voters in March, 2006. The COC ensures that these expenditures are made in accordance with the ballot measure, and informs the public annually of the results of this oversight function.
- The District is required to adopt annual budgets for use of Seismic Safety Bond funds. The State School Facilities Fund and the Building Fund budgets will be revised as necessary at the First and Second Interim Reports.

PIEDMONT UNIFIED SCHOOL DISTRICT
BUILDING FUND
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	10,065,000	10,501,274	3,005,000
TOTAL REVENUES:	10,065,000	10,501,274	3,005,000
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES		251,665	6,000
SERVICES/OPERATING EXP.	761,701	941,900	563,896
CAPITAL OUTLAY	6,330,000	8,163,856	8,310,962
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	7,091,701	9,357,421	8,880,858
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	2,973,299	1,143,853	(5,875,858)
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	2,973,299	1,143,853	(5,875,858)
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	129,682	4,732,005	5,875,858
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	129,682	4,732,005	5,875,858
G) ENDING BALANCE JUNE 30 (E+F)	3,102,981	5,875,858	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	3,102,981	5,875,858	-

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	676,274.00	5,000.00	-99.3%
5) TOTAL, REVENUES			676,274.00	5,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	251,665.00	6,000.00	-97.6%
5) Services and Other Operating Expenditures		5000-5999	941,900.00	563,896.00	-40.1%
6) Capital Outlay		6000-6999	8,163,856.00	5,310,962.00	-34.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,357,421.00	5,880,858.00	-37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,681,147.00)	(5,875,858.00)	-32.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,825,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,825,000.00	0.00	-100.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,143,853.00	(5,875,858.00)	-613.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,732,005.17	5,875,858.17	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,732,005.17	5,875,858.17	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,732,005.17	5,875,858.17	24.2%
2) Ending Balance, June 30 (E + F1e)			5,875,858.17	0.17	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	5,875,858.17		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.17	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,302,819.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,302,819.47		
H. LIABILITIES					
1) Accounts Payable		9500	29,382.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			29,382.19		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,273,437.28		

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,200.00	5,000.00	-30.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	669,074.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			676,274.00	5,000.00	-99.3%
TOTAL, REVENUES			676,274.00	5,000.00	-99.3%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,075.00	6,000.00	-94.4%
Noncapitalized Equipment		4400	143,590.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			251,665.00	6,000.00	-97.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,400.00	10,000.00	-39.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	870,700.00	538,896.00	-38.1%
Communications		5900	21,000.00	15,000.00	-28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			941,900.00	563,896.00	-40.1%
CAPITAL OUTLAY					
Land		6100	29,000.00	16,000.00	-44.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,101,596.00	5,294,962.00	-34.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,260.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,163,856.00	5,310,962.00	-34.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,357,421.00	5,880,858.00	-37.2%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

01 61275 0000000
Form 21

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	9,825,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			9,825,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,825,000.00	0.00	-100.0%

PIEDMONT UNIFIED SCHOOL DISTRICT
STATE SCHOOL FACILITIES FUND
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	4,703,074	5,900,000
OTHER LOCAL REVENUES	-	1,000	2,400
TOTAL REVENUES:	-	4,704,074	5,902,400
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	4,704,074	5,902,400
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	-	4,704,074	5,902,400
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	-	-	-
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	-	-	-
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	-	-	-
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	-	-	-
G) ENDING BALANCE JUNE 30 (E+F)	-	-	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	-	-	-

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,703,074.00	5,900,000.00	25.4%
4) Other Local Revenue		8600-8799	1,000.00	2,400.00	140.0%
5) TOTAL, REVENUES			4,704,074.00	5,902,400.00	25.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,704,074.00	5,902,400.00	25.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,704,074.00	5,902,400.00	25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,703,665.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,703,665.55		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			4,703,665.55		

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	4,703,074.00	5,900,000.00	25.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,703,074.00	5,900,000.00	25.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	2,400.00	140.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	2,400.00	140.0%
TOTAL, REVENUES			4,704,074.00	5,902,400.00	25.5%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,704,074.00	5,902,400.00	25.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,704,074.00	5,902,400.00	25.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,704,074.00	5,902,400.00	25.5%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

01 61275 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS
SPECIAL RESERVE FUND - NODA

PURPOSE: The NODA fund is established to support the visual arts in grades 6 through 12. The interest earned on the base endowment of approximately \$100,000 is budgeted each year in the area of visual and performing arts.

ASSUMPTIONS:

- Interest earnings and contributions have not accrued sufficiently to maintain the base endowment of \$100,000. The District will restore the base endowment before awarding grants from this funding source.
- NODA grants for 2012/13 will be determined in spring of 2012 and funded from a different source.
- The SACS accounting structure requires that the NODA fund and the Parcel Tax Reserve Fund be in the same account. SACS provides the ability to continue to track all expenditures and additional income separately for multiple programs in one account. The District maintains the accounting and reporting of the NODA and Parcel Tax programs separately in this account

PIEDMONT UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - NODA
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	700	550	550
TOTAL REVENUES:	700	550	550
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	3,575	3,575	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	3,575	3,575	-
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	(2,875)	(3,025)	550
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	(2,875)	(3,025)	550
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	101,284	101,257	98,232
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	101,284	101,257	98,232
G) ENDING BALANCE JUNE 30 (E+F)	98,409	98,232	98,782
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	98,409	98,232	98,782

Piedmont Unified School District

2011-2012 BUDGET DEVELOPMENT ASSUMPTIONS
SPECIAL RESERVE FUND – PARCEL TAX

PURPOSE: The Special Reserve account for the current Parcel Tax was established to maintain a reserve from the first year's Parcel Tax revenue for the purposes of funding programs in the last year of the tax. The current Parcel Tax specifically supports the following programs: reduced class size; elementary instructional aides; a diverse, seven-class program at middle and high school levels; library services; counseling services; high school athletic programs; technology; and maintenance of facilities and grounds. The current Parcel Tax was also approved by voters to prevent reductions in the instructional program level offered in 2004-05; to attract and retain qualified teachers and professional staff; to provide curriculum development and professional training; to provide necessary upgrades in technology infra-structure; and to maintain counseling and academic support services.

On June 2, 2009, the voters of Piedmont approved the renewal of the existing Parcel Tax by passing Measure B with a 78.3% majority. Measure B consolidated the previous measures (B & C) into one parcel tax, and maintained the same tax rate per parcel for 2009-10 and 2010-11.

The Parcel Tax is a critical component of the District's General Fund commitments to the priorities of offering a breadth of programs for students and to provide adequate compensation to attract and maintain highly qualified staff. The ballot language included the commitment to maintain (not expand) programs and the provision that the tax may be increased up to 5% each year after the Board holds its annual public hearing the April prior to the July levy.

ASSUMPTIONS:

- Measure B programs are included in the 2011-12 General Fund Adopted Budget. The SACS requirement to code programs supported by the Parcel Tax with a traceable resource number has been met. Further refinements to source coding are incorporated as revisions to SACS are made.
- Historically, funds are set aside in the first year of the Parcel Tax to support programs in the last year of the tax. There have been no Parcel Tax funds set aside for future use. The fund has a balance of \$19 which must be expended by 2014.
- The Citizens' Advisory Committee for the Parcel Tax Measures has recommended a transfer from the General Fund to this fund for the purposes of funding programs in the last year of the tax, 2013-14.
- The 2011-12 tax rate is fixed at 5% above the 2010-11 level. There are no increases identified as part of the 2011-12 Adopted Budget for multi-year projections.

PIEDMONT UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - PARCEL TAX
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
2011/2012 ADOPTED BUDGET

	2010/2011 Adopted Budget	2010/2011 Estimated Actual	2011/2012 Adopted Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	-	19	-
TOTAL REVENUES:	-	19	-
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	19	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	-	19	-
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)	-	-	-
D) OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)	-	-	-
F) FUND BALANCE, RESERVES			
BEGINNING BALANCE	-	-	-
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	-	-	-
G) ENDING BALANCE JUNE 30 (E+F)	-	-	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
Carryover Purchase Orders/Others	-	-	-
c) Undesignated Amount	-	-	-

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 17

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	569.00	550.00	-3.3%
5) TOTAL, REVENUES			569.00	550.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			569.00	550.00	-3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,594.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,594.00)	0.00	-100.0%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 17

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,025.00)	550.00	-118.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,256.26	98,231.26	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,256.26	98,231.26	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,256.26	98,231.26	-3.0%
2) Ending Balance, June 30 (E + F1e)			98,231.26	98,781.26	0.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	98,231.26		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		98,781.26	

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 17

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,668.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			101,668.03		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			101,668.03		

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 17

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	569.00	550.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			569.00	550.00	-3.3%
TOTAL, REVENUES			569.00	550.00	-3.3%

Piedmont City Unified
Alameda County

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

01 61275 0000000
Form 17

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,594.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,594.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(3,594.00)	0.00	-100.0%