

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	359,200.00	-13.92%	309,200.00	0.00%	309,200.00
5. Other Financing Sources	8900-8999	243,029.00	0.00%	243,029.00	0.00%	243,029.00
6. Total (Sum lines A1 thru A5)		602,229.00	-8.30%	552,229.00	0.00%	552,229.00
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	1000-1999	253,925.00	-11.81%	223,925.00	0.00%	223,925.00
2. Classified Salaries	2000-2999	120,480.00	1.50%	122,290.00	1.50%	124,125.00
3. Employee Benefits	3000-3999	62,153.00	6.00%	65,880.00	6.00%	69,835.00
4. Books and Supplies	4000-4999	33,000.00	0.00%	33,000.00	0.00%	33,000.00
5. Services and Other Operating Expenditures	5000-5999	49,984.00	4.99%	52,480.00	5.00%	55,105.00
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	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		639,542.00	-3.43%	617,575.00	1.36%	625,990.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(37,313.00)		(65,346.00)		(73,761.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	37,820.23		507.23		(64,838.77)
2. Ending Fund Balance (Sum lines C and D1)		507.23		(64,838.77)		(138,599.77)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	507.23		(64,838.77)		(138,599.77)
e. Total Components of Ending Fund Balance		507.23		(64,838.77)		(138,599.77)
(Line D3e must agree with Line D2)						

E. ASSUMPTIONS
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

For fiscal years 2010-11 and 2011-12: No increase for teachers and a 1.5% increase for Step and Column for Classified staff. H & W increase 10%. Books and supplies are projected the same as in 2009-10. A projection of 5% increase for inflation for services and operating costs. The same amount of \$120,000 for direct support cost will be transferred to General Fund.

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PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY - SECOND INTERIM
CAFETERIA FUND
2009 - 2010 Budget
03/10/2010

	12/09/09 Revised Budget	03/10/10 Estimated Actuals	Difference
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	6,500	6,500	-
STATE REVENUES	-	-	-
LOCAL REVENUES	165,568	165,408	(160)
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	172,068	171,908	(160)
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	105,703	105,703	-
EMPLOYEE BENEFITS	51,463	51,463	-
BOOKS AND SUPPLIES	12,000	12,000	-
SERVICES/OPERATING EXP.	160	160	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	169,326	169,326	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,742	2,582	(160)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	3,607	3,607	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	3,607	3,607	
E) ENDING BALANCE JUNE 30 (C+D)	6,349	6,189	(160)

COMPONENTS OF ENDING BALANCE:

- a) Reserved Amounts:
 - Revolving Cash
- b) Designated Amounts:
 - Econ Uncertainties (3%) 6,349 6,189
- c) Undesignated Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,000.00	6,500.00	670.40	6,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,326.00	165,568.00	65,575.08	165,408.00	(160.00)	-0.1%
5) TOTAL REVENUES			156,326.00	172,068.00	66,245.48	171,908.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,154.00	105,703.00	56,281.65	105,703.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,932.00	51,463.00	20,125.80	51,463.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,240.00	12,009.00	1,257.11	12,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	160.00	159.47	160.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			156,326.00	169,326.00	77,824.03	169,326.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	2,742.00	(11,578.55)	2,582.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,742.00	(11,578.55)	2,582.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,606.60	3,606.60		3,606.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606.60	3,606.60		3,606.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606.60	3,606.60		3,606.60		
2) Ending Balance, June 30 (E + F1e)			3,606.60	6,348.60		6,188.60		
Components of Ending Fund Balance								
a) Reserve for								
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		
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	0.00	0.00		0.00		
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						6,188.60		
d) Unappropriated Amount		9790	3,606.60	6,348.60				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	9000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,000.00	6,500.00	670.40	6,500.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,000.00	6,500.00	670.40	6,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	8,000.00	929.50	8,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	240.00	240.00	102.92	240.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	143,086.00	157,328.00	64,542.66	157,168.00	(160.00)	-0.1%
TOTAL, OTHER LOCAL REVENUE			148,326.00	165,568.00	65,575.08	165,408.00	(160.00)	-0.1%
TOTAL, REVENUES			156,326.00	172,068.00	66,245.48	171,908.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	104,154.00	105,703.00	56,281.65	105,703.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,154.00	105,703.00	56,281.65	105,703.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	6.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,113.00	10,262.00	5,244.21	10,262.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,048.00	8,086.00	4,305.54	8,086.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,188.00	27,449.00	8,056.04	27,449.00	0.00	0.0%
Unemployment Insurance		3501-3502	312.00	316.00	168.82	316.00	0.00	0.0%
Workers' Compensation		3601-3602	1,822.00	1,850.00	562.81	1,850.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,449.00	3,500.00	1,788.38	3,500.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,932.00	51,463.00	20,125.80	51,463.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	13,240.00	12,000.00	1,257.11	12,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,240.00	12,000.00	1,257.11	12,000.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	160.00	159.47	160.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	160.00	159.47	160.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			156,326.00	169,326.00	77,824.03	169,326.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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**PIEDMONT UNIFIED SCHOOL DISTRICT
2009-2010 SECOND INTERIM
MULTI-YEAR PROJECTION REPORT
CAFETERIA FUND**

03/10/10

BUDGET	2009-10 Budget 03/10/10	2010-2011 Projected Budget	2011-2012 Projected Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	6,500	6,500	6,500
STATE REVENUES	-	-	-
LOCAL REVENUES	165,408	170,080	174,965
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	171,908	176,580	181,465
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	105,703	105,715	108,875
EMPLOYEE BENEFITS	51,463	54,550	57,825
BOOKS AND SUPPLIES	12,000	14,000	14,000
SERVICES/OPERATING EXP.	160	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	169,326	174,265	180,700
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,582	2,315	765
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	3,607	6,189	8,504
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	3,607	6,189	8,504
E) ENDING BALANCE JUNE 30	6,189	8,504	9,269

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:
Revolving Cash

b) Designated Amounts:
Econ Uncertainties (3%)

c) Undesignated Balance

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Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,500.00	0.00%	6,500.00	0.00%	6,500.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	165,408.00	2.82%	170,080.00	2.87%	174,965.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		171,908.00	2.72%	176,580.00	2.77%	181,465.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	105,703.00	0.01%	105,715.00	2.99%	108,875.00
3. Employee Benefits	3000-3999	51,463.00	6.00%	54,550.00	6.00%	57,825.00
4. Books and Supplies	4000-4999	12,000.00	16.67%	14,000.00	0.00%	14,000.00
5. Services and Other Operating Expenditures	5000-5999	160.00	-100.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		169,326.00	2.92%	174,265.00	3.69%	180,700.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,582.00		2,315.00		765.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,606.60		6,188.60		8,503.60
2. Ending Fund Balance (Sum lines C and D1)		6,188.60		8,503.60		9,268.60
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	6,188.60		8,503.60		9,268.60
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		6,188.60		8,503.60		9,268.60
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. For fiscal years 2010-11 and 2011-12: Federal revenue is projected the same as in 2009-10. Parents' contribution includes additional increase for benefit costs. No salary increase and 1.5% increase for Step and Column. Three furlough days in 2010-11 and was reinstated in 2011-12. Also, a 10% increase for H & W.						

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**PIEDMONT UNIFIED SCHOOL DISTRICT
2009-2010 SECOND INTERIM
MULTI-YEAR PROJECTION REPORT
DEFERRED MAINTENANCE FUND**

03/10/10

BUDGET	2009-10 Budget 03/10/10	2010-2011 Projected Budget	2011-2012 Projected Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	72,795	72,520	73,825
LOCAL REVENUES	2,500	2,500	2,500
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	75,295	75,020	76,325
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	19,146	19,435	19,725
EMPLOYEE BENEFITS	8,139	8,630	9,150
BOOKS AND SUPPLIES	55,000	55,000	55,000
SERVICES/OPERATING EXP.	20,000	20,000	20,000
CAPITAL OUTLAY	19,000	19,000	19,000
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	121,285	122,065	122,875
C) NET INCREASE (DECREASE) IN FUND BALANCE (A-B)	(45,990)	(47,045)	(46,550)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	536,139	490,149	443,104
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	536,139	490,149	443,104
E) ENDING BALANCE JUNE 30	490,149	443,104	396,554

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties (3%)	490,149	443,104	396,554
c) Undesignated Balance			

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	72,795.00	19,376.00	72,795.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,300.00	1,350.00	851.92	2,500.00	1,150.00	85.2%
5) TOTAL REVENUES			5,300.00	74,145.00	20,227.92	75,295.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,787.00	56,787.00	11,063.59	19,146.00	37,641.00	66.3%
3) Employee Benefits		3000-3999	24,162.00	24,162.00	2,122.04	8,139.00	16,023.00	66.3%
4) Books and Supplies		4000-4999	49,000.00	55,000.00	18,184.04	55,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,500.00	40,000.00	5,250.00	20,000.00	20,000.00	50.0%
6) Capital Outlay		6000-6999	27,500.00	27,000.00	395.00	19,000.00	8,000.00	29.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			222,949.00	202,949.00	37,014.67	121,285.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,649.00)	(128,804.00)	(16,786.75)	(45,990.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,649.00)	(128,804.00)	(16,786.75)	(45,990.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	536,138.71	536,138.71		536,138.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536,138.71	536,138.71		536,138.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536,138.71	536,138.71		536,138.71		
2) Ending Balance, June 30 (E + F1e)			318,489.71	407,334.71		490,148.71		
Components of Ending Fund Balance								
a) Reserve for								
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		
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	0.00	0.00		0.00		
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						490,148.71		
d) Unappropriated Amount		9790	403,377.71	407,334.71				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	72,795.00	19,376.00	72,795.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	72,795.00	19,376.00	72,795.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,300.00	1,350.00	851.92	2,500.00	1,150.00	85.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			5,300.00	1,350.00	851.92	2,500.00	1,150.00	85.2%
TOTAL REVENUES			5,300.00	74,145.00	20,227.92	75,295.00		

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2009-10 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	56,787.00	56,787.00	11,063.59	19,146.00	37,841.00	66.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			56,787.00	56,787.00	11,063.59	19,146.00	37,841.00	66.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,513.00	5,513.00	788.06	1,859.00	3,654.00	66.3%
OASDI/Medicare/Alternative		3301-3302	4,344.00	4,344.00	846.37	1,465.00	2,879.00	66.3%
Health and Welfare Benefits		3401-3402	11,261.00	11,261.00	75.04	3,787.00	7,474.00	66.4%
Unemployment Insurance		3501-3502	170.00	170.00	33.18	58.00	112.00	65.9%
Workers' Compensation		3601-3602	994.00	994.00	110.63	335.00	659.00	66.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,880.00	1,880.00	268.76	635.00	1,245.00	66.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			24,162.00	24,162.00	2,122.04	8,139.00	16,023.00	66.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,000.00	55,000.00	18,184.04	55,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			48,000.00	55,000.00	18,184.04	55,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,500.00	40,000.00	5,250.00	20,000.00	20,000.00	50.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			66,500.00	40,000.00	5,250.00	20,000.00	20,000.00	50.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	21,000.00	395.00	13,000.00	8,000.00	38.1%
Equipment		6400	12,500.00	6,000.00	0.00	6,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			27,500.00	27,000.00	395.00	19,000.00	8,000.00	29.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			222,949.00	202,949.00	37,014.67	121,285.00		

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2009-10 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY - SECOND INTERIM
DEFERRED MAINTENANCE FUND
2009 - 2010 Budget
03/10/2010

	12/09/09 Revised Budget	03/10/10 Estimated Actuals	Difference
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	72,795	72,795	-
LOCAL REVENUES	1,350	2,500	1,150
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	74,145	75,295	1,150
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	56,787	19,146	(37,641)
EMPLOYEE BENEFITS	24,162	8,139	(16,023)
BOOKS AND SUPPLIES	55,000	55,000	-
SERVICES/OPERATING EXP.	40,000	20,000	(20,000)
CAPITAL OUTLAY	27,000	19,000	(8,000)
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	202,949	121,285	(81,664)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(128,804)	(45,990)	82,814
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	536,139	536,139	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	536,139	536,139	
E) ENDING BALANCE JUNE 30 (C+D)	407,335	490,149	82,814
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties (3%)	407,335	490,149	
c) Undesignated Balance			

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	72,795.00	-0.38%	72,520.00	1.80%	73,825.00
4. Other Local Revenues	8600-8799	2,500.00	0.00%	2,500.00	0.00%	2,500.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		75,295.00	-0.37%	75,020.00	1.74%	76,325.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	19,146.00	1.51%	19,435.00	1.49%	19,725.00
3. Employee Benefits	3000-3999	8,139.00	6.03%	8,630.00	6.03%	9,150.00
4. Books and Supplies	4000-4999	55,000.00	0.00%	55,000.00	0.00%	55,000.00
5. Services and Other Operating Expenditures	5000-5999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
6. Capital Outlay	6000-6999	19,000.00	0.00%	19,000.00	0.00%	19,000.00
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		121,285.00	0.64%	122,065.00	0.66%	122,875.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(45,990.00)		(47,045.00)		(46,550.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	536,138.71		490,148.71		443,103.71
2. Ending Fund Balance (Sum lines C and D1)		490,148.71		443,103.71		396,553.71
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	490,148.71		443,103.71		396,553.71
e. Total Components of Ending Fund Balance		490,148.71		443,103.71		396,553.71
(Line D3e must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
For fiscal years 2010-11 and 2011-12: State apportionment is slightly changed based on the dashboard from School Services of California. No salary increase. An increase of 1.5% for Step and Column and a 10% increase for H & W. Other expenditures are projected to be the same as in 2009-10						

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PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY - SECOND INTERIM
BUILDING FUND
2009 - 2010 Budget
03/10/2010

	12/09/09 Revised Budget	03/10/10 Estimated Actuals	Difference
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	12,067,955	12,048,000	(19,955)
OTHER FINANCING SOURCES	19,000,000	19,000,000	-
TOTAL REVENUES:	31,067,955	31,048,000	(19,955)
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	179,600	159,600	(20,000)
SERVICES/OPERATING EXP.	1,018,400	1,368,400	350,000
CAPITAL OUTLAY	29,769,420	32,450,820	2,681,400
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	30,967,420	33,978,820	3,011,400
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	100,535	(2,930,820)	(3,031,355)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	2,935,082	2,935,082	
ADJUSTMENT TO BEG. BALANCE		187,500	
NET BEGINNING BALANCE	2,935,082	3,122,582	
E) ENDING BALANCE JUNE 30 (C+D)	3,035,617	191,762	(2,843,855)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties (3%)	3,035,617	191,762	
c) Undesignated Balance			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,330,000.00	12,067,955.00	6,118.26	12,048,000.00	(19,955.00)	-0.2%
5) TOTAL REVENUES			9,330,000.00	12,067,955.00	6,118.26	12,048,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,000.00	179,600.00	106,979.60	159,600.00	20,000.00	11.1%
5) Services and Other Operating Expenditures		5000-5999	79,200.00	1,018,400.00	520,800.22	1,368,400.00	(350,000.00)	-34.4%
6) Capital Outlay		6000-6999	29,762,215.00	29,769,420.00	10,591,126.43	32,450,820.00	(2,681,400.00)	-9.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			29,871,415.00	30,967,420.00	11,217,906.25	33,978,820.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,541,415.00)	(18,899,465.00)	(11,211,787.99)	(21,930,820.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00		

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2009-10 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,541,415.00)	100,535.00	7,788,212.01	(2,930,820.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,935,081.75	2,935,081.75		2,935,081.75	0.00	0.0%
b) Audit Adjustments		9793	187,500.00	187,500.00		187,500.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,122,581.75	3,122,581.75		3,122,581.75		
d) Other Restatements		9796	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,122,581.75	3,122,581.75		3,122,581.75		
2) Ending Balance, June 30 (E + F1e)			1,581,166.75	3,223,116.75		191,761.75		
Components of Ending Fund Balance								
a) Reserve for								
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		
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	0.00	0.00		0.00		
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						191,761.75		
d) Unappropriated Amount		9790	1,581,166.75	3,223,116.75				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	330,000.00	67,955.00	6,118.26	48,000.00	(19,955.00)	-29.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	9,000,000.00	12,060,000.00	0.00	12,000,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,330,000.00	12,067,955.00	6,118.26	12,048,000.00	(19,955.00)	-0.2%
TOTAL REVENUES			9,330,000.00	12,067,955.00	6,118.26	12,048,000.00		

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2009-10 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	62.12	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	(62.12)	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	73,600.00	49,249.78	73,600.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	106,000.00	56,729.82	86,000.00	20,000.00	18.9%
TOTAL BOOKS AND SUPPLIES			30,000.00	179,600.00	105,979.60	159,600.00	20,000.00	11.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	211,000.00	162,546.74	211,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	13,500.00	1,556.04	13,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	79,878.37	350,000.00	(350,000.00)	New
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	79,200.00	786,800.00	273,145.59	786,800.00	0.00	0.0%
Communications		5900	0.00	7,100.00	3,673.48	7,100.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			79,200.00	1,018,400.00	520,800.22	1,368,400.00	(350,000.00)	-34.4%

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2009-10 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	705,000.00	462,539.81	761,000.00	(56,000.00)	-7.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,762,215.00	29,064,420.00	10,128,586.62	31,686,820.00	(2,625,400.00)	-9.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			29,762,215.00	29,769,420.00	10,591,126.43	32,450,820.00	(2,681,400.00)	-9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	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	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			29,871,415.00	30,967,420.00	11,217,906.25	33,978,820.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00		

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**PIEDMONT UNIFIED SCHOOL DISTRICT
2009-2010 SECOND INTERIM
MULTI-YEAR PROJECTION REPORT
BUILDING FUND**

03/10/10

BUDGET	2009-10 Budget 03/10/10	2010-2011 Projected Budget	2011-2012 Projected Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	12,048,000	45,000	9,860
OTHER FINANCING SOURCES	19,000,000	10,000,000	-
TOTAL REVENUES:	31,048,000	10,045,000	9,860
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	159,600	50,000	-
SERVICES/OPERATING EXP.	1,368,400	1,350,000	-
CAPITAL OUTLAY	32,450,820	8,000,000	846,622
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	33,978,820	9,400,000	846,622
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(2,930,820)	645,000	(836,762)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	3,122,582	191,762	836,762
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	3,122,582	191,762	836,762
E) ENDING BALANCE JUNE 30	191,762	836,762	-

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:
Revolving Cash

b) Designated Amounts:

Econ Uncertainties (3%)

191,762

836,762

-

c) Undesignated Balance

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Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	12,048,000.00	-99.63%	45,000.00	-78.09%	9,860.00
5. Other Financing Sources	8900-8999	19,000,000.00	-47.57%	10,000,000.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5)		31,048,000.00	-67.65%	10,045,000.00	-99.90%	9,860.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	159,600.00	-68.67%	50,000.00	-100.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	1,368,400.00	-1.34%	1,350,000.00	-100.00%	0.00
6. Capital Outlay	6000-6999	32,450,820.00	-75.35%	8,000,000.00	-89.42%	846,621.75
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,978,820.00	-72.34%	9,400,000.00	-90.99%	846,621.75
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,930,820.00)		645,000.00		(836,761.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,122,581.75		191,761.75		836,761.75
2. Ending Fund Balance (Sum lines C and D1)		191,761.75		836,761.75		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	191,761.75		836,761.75		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		191,761.75		836,761.75		0.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. For fiscal years 2010-11 and 2011-12: Sale of bonds will be processed for construction projects. Expenditures are projected for constructions at the remaining elementary school sites. Funds are expected to be zero at the end of all construction projects.						

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PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY - SECOND INTERIM
 CAPITAL FACILITIES FUND
 2009 - 2010 Budget
 03/10/2010

	12/09/09 Revised Budget	03/10/10 Estimated Actuals	Difference
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	250	47,900	47,650
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	250	47,900	47,650
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
SUPPLIES	1,600	7,600	6,000
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	32,500	32,500
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	1,600	40,100	38,500
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(1,350)	7,800	9,150
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	56,040	56,040	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	56,040	56,040	
E) ENDING BALANCE JUNE 30 (C+D)	54,690	63,840	9,150
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties (3%)	54,690	63,840	
c) Undesignated Balance			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,350.00	250.00	47,615.72	47,900.00	47,650.00	19060.0%
5) TOTAL REVENUES			1,350.00	250.00	47,615.72	47,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,600.00	5,437.21	7,600.00	(5,000.00)	-375.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	(5,000.00)	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	32,500.00	32,500.00	(32,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	1,600.00	32,937.21	40,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,350.00	(1,350.00)	14,678.51	7,800.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,350.00	(1,350.00)	14,678.51	7,800.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,039.63	56,039.63		56,039.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,039.63	56,039.63		56,039.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,039.63	56,039.63		56,039.63		
2) Ending Balance, June 30 (E + F1e)			57,389.63	54,689.63		63,839.63		
Components of Ending Fund Balance								
a) Reserve for								
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		
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	0.00	0.00		0.00		
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						63,839.63		
d) Unappropriated Amount		9790	57,389.63	54,689.63				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8251	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8260	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	0.0%
Leases and Rentals		8650	0.00	0.00	15,000.00	15,000.00	15,000.00	New
Interest		8660	1,350.00	250.00	115.72	400.00	150.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	32,500.00	32,500.00	32,500.00	New
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			1,350.00	250.00	47,615.72	47,900.00	47,650.00	19060.0%
TOTAL REVENUES			1,350.00	250.00	47,615.72	47,900.00		

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2009-10 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,600.00	937.21	1,600.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	4,500.00	6,000.00	(6,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	1,600.00	5,437.21	7,600.00	(6,000.00)	-375.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	(5,000.00)	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	(5,000.00)	0.00	0.00	0.0%

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2009-10 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	32,500.00	32,500.00	(32,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	32,500.00	32,500.00	(32,500.00)	New
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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	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	0.0%
TOTAL EXPENDITURES			0.00	1,600.00	32,937.21	40,100.00		

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2009-10 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	0.0%
(c) TOTAL SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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**PIEDMONT UNIFIED SCHOOL DISTRICT
2009-2010 SECOND INTERIM
MULTI-YEAR PROJECTION REPORT
CAPITAL FACILITIES FUND**

03/10/10

BUDGET	2009-10 Budget 03/10/10	2010-2011 Projected Budget	2011-2012 Projected Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	47,900	15,600	15,600
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	47,900	15,600	15,600
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	7,600	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	32,500	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	40,100	-	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	7,800	15,600	15,600
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	56,040	63,840	79,440
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	56,040	63,840	79,440
E) ENDING BALANCE JUNE 30	63,840	79,440	95,040

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties (3%)	63,840	79,440	95,040
c) Undesignated Balance			

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Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	47,900.00	-67.43%	15,600.00	0.00%	15,600.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		47,900.00	-67.43%	15,600.00	0.00%	15,600.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	7,600.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	32,500.00	-100.00%	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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,100.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		7,800.00		15,600.00		15,600.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	56,039.63		63,839.63		79,439.63
2. Ending Fund Balance (Sum lines C and D1)		63,839.63		79,439.63		95,039.63
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	63,839.63		79,439.63		95,039.63
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		63,839.63		79,439.63		95,039.63
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. For fiscal years 2010-11 and 2011-12: A continued transfer of \$15,000 from General Fund to Capital Facility Fund as in 2009-10. No expenditures are in the budget.						

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PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY - SECOND INTERIM
 PARCEL TAX FUND
 2009 - 2010 Budget
 03/10/2010

	12/09/09 Revised Budget	03/10/10 Estimated Actuals	Difference
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	1,250	2,150	900
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	1,250	2,150	900
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	530,521	531,421	900
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	530,521	531,421	900
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(529,271)	(529,271)	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	529,271	529,271	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	529,271	529,271	
E) ENDING BALANCE JUNE 30 (C+D)			
	-	-	-

COMPONENTS OF ENDING BALANCE:

- a) Reserved Amounts:
 - Revolving Cash
- b) Designated Amounts:
 - Econ Uncertainties (3%)
- c) Undesignated Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(529,506.00)	(532,509.00)	(498,333.64)	(532,189.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	633,572.13	633,572.13		633,572.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,572.13	633,572.13		633,572.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,572.13	633,572.13		633,572.13		
2) Ending Balance, June 30 (E + F1e)			104,066.13	101,063.13		101,383.13		
Components of Ending Fund Balance								
a) Reserve for								
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		
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	0.00	0.00		0.00		
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						101,383.13		
d) Unappropriated Amount		9790	104,066.13	101,063.13				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,500.00	1,730.00	1,666.36	2,950.00	1,220.00	70.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	1,730.00	1,666.36	2,950.00	1,220.00	70.5%
TOTAL REVENUES			8,500.00	1,730.00	1,666.36	2,950.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8612	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	538,006.00	534,239.00	500,000.00	535,139.00	(900.00)	-0.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			538,006.00	534,239.00	500,000.00	535,139.00	(900.00)	-0.2%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(538,006.00)	(534,239.00)	(500,000.00)	(535,139.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	1,730.00	1,666.36	2,950.00	1,220.00	70.5%
5) TOTAL REVENUES			8,500.00	1,730.00	1,666.36	2,950.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,500.00	1,730.00	1,666.36	2,950.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	538,006.00	534,239.00	500,000.00	535,139.00	(900.00)	-0.2%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(538,006.00)	(534,239.00)	(500,000.00)	(535,139.00)		

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**PIEDMONT UNIFIED SCHOOL DISTRICT
2009-2010 SECOND INTERIM
MULTI-YEAR PROJECTION REPORT
PARCEL TAX FUND**

03/10/10

BUDGET	2009-10 Budget 03/10/10	2010-2011 Projected Budget	2011-2012 Projected Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	2,150	-	-
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	2,150	-	-
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
OTHER INTERFUND TRANSFERS	531,421	-	-
TOTAL EXPENDITURES:	531,421	-	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(529,271)	-	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	529,271	-	-
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	529,271	-	-
E) ENDING BALANCE JUNE 30			
	-	-	-

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:
Revolving Cash

b) Designated Amounts:

Econ Uncertainties (3%)

c) Undesignated Balance

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,950.00	-72.88%	800.00	0.00%	800.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		2,950.00	-72.88%	800.00	0.00%	800.00
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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	535,139.00	-99.31%	3,718.00	0.00%	3,718.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		535,139.00	-99.31%	3,718.00	0.00%	3,718.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(532,189.00)		(2,918.00)		(2,918.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	633,572.13		101,383.13		98,465.13
2. Ending Fund Balance (Sum lines C and D1)		101,383.13		98,465.13		95,547.13
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	101,383.13		98,465.13		95,547.13
e. Total Components of Ending Fund Balance (Line D5e must agree with Line D2)		101,383.13		98,465.13		95,547.13
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. For fiscal years 2010-11 and 2011-12: Only NODA Fund earns interest because the Parcel Tax Reserve Fund will transfer all ending fund balance to General Fund at the end of 2009-10. The same amount of commitment will be transferred to General Fund to support Art Programs.						

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**PIEDMONT UNIFIED SCHOOL DISTRICT
2009-2010 SECOND INTERIM
MULTI-YEAR PROJECTION REPORT
NODA FUND**

03/10/10

BUDGET	2009-10 Budget 03/10/10	2010-2011 Projected Budget	2011-2012 Projected Budget
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES			
LOCAL REVENUES	800	800	800
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	800	800	800
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY			
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
OTHER INTERFUND TRANSFERS	3,718	3,718	3,718
TOTAL EXPENDITURES:	3,718	3,718	3,718
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(2,918)	(2,918)	(2,918)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	104,302	101,384	98,466
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	104,302	101,384	98,466
E) ENDING BALANCE JUNE 30	101,384	98,466	95,548

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:
Revolving Cash

b) Designated Amounts:
Econ Uncertainties (3%)

	101,384	98,466	95,548
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c) Undesignated Balance

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PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY - SECOND INTERIM
NODA FUND
2009 - 2010 Budget
03/10/2010

	12/09/09 Revised Budget	03/10/10 Estimated Actuals	Difference
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	480	800	320
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	480	800	320
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	3,718	3,718	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
TOTAL EXPENDITURES:	3,718	3,718	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(3,238)	(2,918)	320
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	104,302	104,302	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	104,302	104,302	
E) ENDING BALANCE JUNE 30 (C+D)	101,064	101,384	320
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties (3%)	101,064	101,384	
c) Undesignated Balance			