

PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUND 01
2018-19 and 4 Prior Years
2018-19 UNAUDITED ACTUALS
09/11/19

	2014/15	2015/16	2016/17	2017/18	2018/19
	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals
	09/09/15	09/14/16	09/13/17	09/12/18	09/11/19

A) REVENUES:

LOCAL CONTROL FUNDING FORMULA	17,903,647	19,621,472	20,429,606	20,766,766	21,931,705
FEDERAL REVENUES	686,611	706,432	704,676	678,855	632,382
STATE REVENUES	1,151,444	2,745,789	1,717,139	1,461,242	1,420,914
STRS & PERS OnBehalf Contribution *	-	1,168,047	1,450,883	1,037,895	3,108,306
PARCEL TAX REVENUE	9,598,402	9,788,554	9,990,966	10,191,315	10,406,243
LOCAL REVENUES	5,264,774	5,584,951	4,241,653	4,533,575	4,495,876
TRFS APPORT.FR DISTRICTS (SELPA)			1,054,492	1,106,020	1,139,125
TRANSFER FROM PARCEL TAX RESERVE					197,187
TOTAL REVENUES:	34,604,878	39,615,245	39,589,415	39,775,668	43,331,738

B) EXPENDITURES:

CERTIFICATED SALARIES	17,098,985	17,814,969	18,115,179	18,174,023	18,275,002
CLASSIFIED SALARIES	5,400,007	5,553,080	5,622,493	5,716,406	5,765,092
EMPLOYEE BENEFITS	6,393,474	7,646,476	8,479,486	8,780,445	9,187,702
STRS OnBehalf Payment *	-	1,168,047	1,450,883	1,037,895	3,108,306
POST EMPLOYMENT BENEFITS	401,959	392,680	373,845	376,528	379,014
BOOKS AND SUPPLIES	2,059,148	1,717,725	1,453,010	1,444,191	1,323,490
SERVICES/OPERATING EXP.	4,098,771	4,487,318	4,209,242	4,765,590	4,937,589
CAPITAL OUTLAY	143,228	99,195	194,682	61,862	13,761
TRANSFER TO CAPITAL FACILITIES	50,000	50,000	55,000	30,000	30,000
TRANSFER TO ADULT EDUCATION	285,463	-	-	-	-
TRANSFER TO DEFERRED MAINT.	190,000	190,000	190,000	20,000	31,195
TRANSFER TO PARCEL TAX RESERVE	-	191,968	-	-	-
TRANSFER TO SELF-INSURANCE FUND	10,000	10,000	-	5,000	-
DIRECT SUPPORT/IND COSTS- ADULT ED.	-	(120,000)	(120,000)	(120,000)	(120,000)
DIRECT SUPPORT/IND COSTS- CAFETERIA	-	-	-	(20,000)	(25,000)
TOTAL EXPENDITURES:	36,131,035	39,201,458	40,023,819	40,271,940	42,906,151

C) NET INCREASE (DECREASE)

IN FUND BALANCE (A-B)	(1,526,157)	413,787	(434,404)	(496,272)	425,587
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D) FUND BALANCE, RESERVES

BEGINNING BALANCE	4,373,317	2,847,160	2,969,512	2,535,108	2,038,837
ADJUSTMENT TO BEG. BAL	-	(291,435)	-	-	-
NET BEGINNING BALANCE	4,373,317	2,555,725	2,969,512	2,535,108	2,038,837

E) ENDING BALANCE

2,847,160	2,969,512	2,535,108	2,038,837	2,464,423
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COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:

Revolving Cash	25,000	25,000	25,000	25,000	36,080
Restricted Ending Balances	72,122	179,827	142,626	193,935	204,424

b) Designated Amounts:

Econ Uncertainties (4%)	1,445,241	1,568,058	1,600,953		
Econ Uncertainties (3%)				1,208,158	1,287,185
Other Designations (Carryover)	272,223	206,264	264,179	371,808	821,319

c) Additional Reserve

1,032,574	990,363	502,350	239,935	115,416
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* Starting in 2018/19, PERS On-Behalf is also included; STRS On-Behalf = \$2,758,350; PERS On-Behalf = \$349,956