

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Sep 11, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____

County Superintendent/Designee

(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Shirene Moreira

Name

Director II, District Advisory Services

Title

510-670-4192

Telephone

smoreira@acoe.org

E-mail Address

For School District:

Ruth Alahydoian

Name

Chief Financial Officer

Title

510-594-2608

Telephone

ralahydoian@piedmont.k12.ca

E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.77%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$27,432,724.78
	Appropriations Subject to Limit	\$27,432,724.78
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	7.49%

UNAUDITED ACTUALS
SACS FORMAT

FUND 1
GENERAL FUND

Description			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
A. REVENUES										
1) LCFF Sources			8010-8099	21,736,884.46	194,821.00	21,931,705.46	21,978,451.00	186,799.00	22,165,250.00	1.1%
2) Federal Revenue			8100-8299	0.00	633,507.31	633,507.31	0.00	666,047.00	666,047.00	5.1%
3) Other State Revenue			8300-8599	1,007,545.76	3,520,548.75	4,528,094.51	654,459.00	1,916,187.00	2,570,646.00	-43.2%
4) Other Local Revenue			8600-8799	14,730,035.84	1,311,208.08	16,041,243.92	14,783,602.00	1,255,598.00	16,039,200.00	0.0%
5) TOTAL REVENUES				37,474,466.06	5,660,085.14	43,134,551.20	37,416,512.00	4,024,631.00	41,441,143.00	-3.9%
B. EXPENDITURES										
1) Certificated Salaries			1000-1999	15,463,147.06	2,811,854.48	18,275,001.54	15,085,853.00	2,800,606.00	17,886,459.00	-2.1%
2) Classified Salaries			2000-2999	3,650,996.26	2,114,095.41	5,765,091.67	3,615,610.00	2,275,735.00	5,891,345.00	2.2%
3) Employee Benefits			3000-3999	7,386,281.31	5,288,740.30	12,675,021.61	7,611,836.00	4,112,977.00	11,724,813.00	-7.5%
4) Books and Supplies			4000-4999	970,058.66	353,431.59	1,323,490.25	810,948.00	290,845.00	1,101,793.00	-16.8%
5) Services and Other Operating Expenditures			5000-5999	2,854,439.42	2,083,150.06	4,937,589.48	2,687,799.00	1,960,396.00	4,648,195.00	-5.9%
6) Capital Outlay			6000-6999	0.00	13,760.80	13,760.80	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	(145,000.00)	0.00	(145,000.00)	(155,000.00)	0.00	(155,000.00)	6.9%
9) TOTAL EXPENDITURES				30,179,922.71	12,665,032.64	42,844,955.35	29,657,046.00	11,440,559.00	41,097,605.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
				7,294,543.35	(7,004,947.50)	289,595.85	7,759,466.00	(7,415,928.00)	343,538.00	18.6%
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In			8900-8929	197,186.54	0.00	197,186.54	0.00	0.00	0.00	-100.0%
b) Transfers Out			7600-7629	30,000.00	31,195.30	61,195.30	0.00	50,000.00	50,000.00	-18.3%
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	(7,048,779.19)	7,048,779.19	0.00	(7,487,457.00)	7,487,457.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES				(6,881,592.65)	7,017,583.89	135,991.24	(7,487,457.00)	7,437,457.00	(50,000.00)	-136.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)			412,950.70	12,636.39	425,587.09	272,009.00	21,529.00	293,538.00	-31.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,842,876.37	195,959.31	2,038,835.68	2,255,827.07	208,595.70	2,464,422.77	20.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			1,842,876.37	195,959.31	2,038,835.68	2,255,827.07	208,595.70	2,464,422.77	20.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,842,876.37	195,959.31	2,038,835.68	2,255,827.07	208,595.70	2,464,422.77	20.9%
2) Ending Balance, June 30 (E + F1e)			2,255,827.07	208,595.70	2,464,422.77	2,527,836.07	230,124.70	2,757,960.77	11.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	36,079.61	0.00	36,079.61	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	369,768.79	29,288.24	399,057.03	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	204,424.13	204,424.13	0.00	230,124.70	230,124.70	12.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	422,262.00	0.00	422,262.00	0.00	0.00	0.00	-100.0%
RRMA Addl amount needed to get to 2%	0000	9780	30,000.00		30,000.00				
Unspent student/parent funds for specifi	0000	9780	312,262.00		312,262.00				
Set-Aside for Textbook Adoption	1100	9780	80,000.00		80,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,287,185.00	0.00	1,287,185.00	1,234,428.00	0.00	1,234,428.00	-4.1%
Unassigned/Unappropriated Amount		9790	140,531.67	(25,116.67)	115,415.00	1,293,408.07	0.00	1,293,408.07	1020.7%

Description			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,290,401.36	170,677.74	1,461,079.10				
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 Cash Account		9130	36,079.61	0.00	36,079.61				
d) with Fiscal Agent/Trustee		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	720,159.57	196,859.17	917,018.74				
4) Due from Grantor Government		9290	0.00	633,417.37	633,417.37				
5) Due from Other Funds		9310	347,486.54	0.00	347,486.54				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	369,768.79	29,288.24	399,057.03				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,763,895.87	1,030,242.52	3,794,138.39				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	477,721.39	758,238.43	1,235,959.82				
2) Due to Grantor Governments		9590	347.41	0.00	347.41				
3) Due to Other Funds		9610	30,000.00	31,195.30	61,195.30				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	32,213.09	32,213.09				
6) TOTAL, LIABILITIES			508,068.80	821,646.82	1,329,715.62				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2018-19 Unaudited Actuals		2019-20 Budget		% Diff Column C & F			
	Resource Codes	Object Codes	Total Fund col. A + B (C)			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
			Unrestricted (A)	Restricted (B)				
			2,255,827.07	208,595.70	2,464,422.77			

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	7,842,250.00		7,842,250.00	8,537,997.00		8,537,997.00	8.9%
Education Protection Account State Aid - Current Year		8012	1,791,205.00		1,791,205.00	1,170,742.00		1,170,742.00	-34.6%
State Aid - Prior Years		8019	0.00		0.00	0.00		0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	58,051.29		58,051.29	57,365.00		57,365.00	-1.2%
Timber Yield Tax		8022	0.00		0.00	0.00		0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00		0.00	0.00		0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	9,153,272.67		9,153,272.67	9,020,376.00		9,020,376.00	-1.5%
Unsecured Roll Taxes		8042	436,828.95		436,828.95	617,057.00		617,057.00	41.3%
Prior Years' Taxes		8043	(97,035.05)		(97,035.05)	(40,945.00)		(40,945.00)	-57.8%
Supplemental Taxes		8044	240,634.65		240,634.65	236,623.00		236,623.00	-1.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,311,676.95		2,311,676.95	2,379,236.00		2,379,236.00	2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00		0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			21,736,884.46		21,736,884.46	21,978,451.00		21,978,451.00	1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00		0.00	0.00		0.00	0.0%
Property Taxes Transfers		8097	0.00	194,821.00	194,821.00	0.00	186,799.00	186,799.00	-4.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,736,884.46	194,821.00	21,931,705.46	21,978,451.00	186,799.00	22,165,250.00	1.1%
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	550,597.00	550,597.00	0.00	500,267.00	500,267.00	-9.1%
Special Education Discretionary Grants		8182	0.00	29,504.37	29,504.37	0.00	36,428.00	36,428.00	23.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part A, Basic	3010	8290		38,114.00	38,114.00		37,156.00	37,156.00	-2.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		14,612.35	14,612.35		25,331.00	25,331.00	73.4%
Title III, Part A, Immigrant Student Program	4201	8290		679.59	679.59		4,622.00	4,622.00	580.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		2,243.00	2,243.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act	5630	8290		0.00	0.00		10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
TOTAL, FEDERAL REVENUE			0.00	633,507.31	633,507.31	0.00	666,047.00	666,047.00	5.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	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%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	150,704.00	0.00	150,704.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	573,214.00	0.00	573,214.00	104,828.00	0.00	104,828.00	-81.7%
Lottery - Unrestricted and Instructional Materials		8560	427,136.76	172,404.75	599,541.51	398,927.00	140,021.00	538,948.00	-10.1%
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%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	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	7,195.00	3,348,144.00	3,355,339.00	0.00	1,776,166.00	1,776,166.00	-47.1%
TOTAL, OTHER STATE REVENUE			1,007,545.76	3,520,548.75	4,528,094.51	654,459.00	1,916,187.00	2,570,646.00	-43.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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 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	0.0%
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	10,406,242.86	0.00	10,406,242.86	10,602,574.00	0.00	10,602,574.00	1.9%
Other		8622	0.00	0.00	0.00		0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
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	0.00	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	276,350.20	0.00	276,350.20	150,000.00	0.00	150,000.00	-45.7%
Interest		8660	45,133.36	0.00	45,133.36	20,000.00	0.00	20,000.00	-55.7%
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%
Interagency Services		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	0.0%
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-LCFF									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
(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	4,002,309.42	172,083.08	4,174,392.50	4,011,028.00	132,399.00	4,143,427.00	-0.7%
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		1,139,125.00	1,139,125.00		1,123,199.00	1,123,199.00	-1.4%
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			14,730,035.84	1,311,208.08	16,041,243.92	14,783,602.00	1,255,598.00	16,039,200.00	0.0%
TOTAL, REVENUES			37,474,466.06	5,660,085.14	43,134,551.20	37,416,512.00	4,024,631.00	41,441,143.00	-3.9%

Description			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100	11,816,161.42	2,217,691.22	14,033,852.64	11,758,838.00	2,189,457.00	13,948,295.00	-0.6%	
	1200	1,339,833.27	421,361.99	1,761,195.26	1,273,854.00	428,897.00	1,702,751.00	-3.3%	
	1300	1,760,252.11	141,066.12	1,901,318.23	1,692,985.00	140,485.00	1,833,470.00	-3.6%	
	1900	546,900.26	31,735.15	578,635.41	360,176.00	41,767.00	401,943.00	-30.5%	
		15,463,147.06	2,811,854.48	18,275,001.54	15,085,853.00	2,800,606.00	17,886,459.00	-2.1%	
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100	402,813.05	1,645,354.66	2,048,167.71	384,391.00	1,749,583.00	2,133,974.00	4.2%	
	2200	896,883.77	400,409.77	1,297,293.54	882,438.00	456,338.00	1,338,776.00	3.2%	
	2300	241,682.21	0.00	241,682.21	177,824.00	0.00	177,824.00	-26.4%	
	2400	1,755,115.55	54,970.94	1,810,086.49	1,804,932.00	56,405.00	1,861,337.00	2.8%	
	2900	354,501.68	13,360.04	367,861.72	366,025.00	13,409.00	379,434.00	3.1%	
		3,650,996.26	2,114,095.41	5,765,091.67	3,615,610.00	2,275,735.00	5,891,345.00	2.2%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102	2,479,517.33	3,226,156.03	5,705,673.36	2,479,032.00	2,088,394.00	4,567,426.00	-19.9%	
	3201-3202	565,238.88	696,711.33	1,261,950.21	723,489.00	460,075.00	1,183,564.00	-6.2%	
	3301-3302	487,492.86	191,228.78	678,721.64	473,842.00	206,666.00	680,508.00	0.3%	
	3401-3402	3,040,246.73	1,062,572.72	4,102,819.45	3,114,059.00	1,233,992.00	4,348,051.00	6.0%	
	3501-3502	9,528.93	2,452.71	11,981.64	9,221.00	2,526.00	11,747.00	-2.0%	
	3601-3602	425,242.54	109,618.73	534,861.27	442,193.00	121,324.00	563,517.00	5.4%	
	3701-3702	379,014.04	0.00	379,014.04	370,000.00	0.00	370,000.00	-2.4%	
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
		7,386,281.31	5,288,740.30	12,675,021.61	7,611,836.00	4,112,977.00	11,724,813.00	-7.5%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100	0.00	105,475.52	105,475.52	0.00	70,657.00	70,657.00	-33.0%	
	4200	17,855.21	69,073.24	86,928.45	7,500.00	67,207.00	74,707.00	-14.1%	
	4300	886,611.40	161,217.06	1,047,828.46	759,655.00	152,257.00	911,912.00	-13.0%	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
Noncapitalized Equipment		4400	65,592.05	17,665.77	83,257.82	43,793.00	724.00	44,517.00	-46.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			970,058.66	353,431.59	1,323,490.25	810,948.00	290,845.00	1,101,793.00	-16.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	115,466.52	1,051,504.22	1,166,970.74	220,680.00	1,052,252.00	1,272,932.00	9.1%
Travel and Conferences		5200	148,620.55	22,103.70	170,724.25	144,370.00	4,997.00	149,367.00	-12.5%
Dues and Memberships		5300	77,788.90	0.00	77,788.90	72,475.00	0.00	72,475.00	-6.8%
Insurance		5400 - 5450	227,736.00	0.00	227,736.00	301,030.00	0.00	301,030.00	32.2%
Operations and Housekeeping Services		5500	526,227.70	1,525.17	527,752.87	461,995.00	1,100.00	463,095.00	-12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	372,919.25	63,545.35	436,464.60	164,612.00	71,100.00	235,712.00	-46.0%
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	2,071.50	0.00	2,071.50	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,302,500.29	944,336.23	2,246,836.52	1,194,824.00	830,247.00	2,025,071.00	-9.9%
Communications		5900	81,108.71	135.39	81,244.10	127,813.00	700.00	128,513.00	58.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,854,439.42	2,083,150.06	4,937,589.48	2,687,799.00	1,960,396.00	4,648,195.00	-5.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	0.00	1,885.00	1,885.00	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	0.00	11,875.80	11,875.80	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			0.00	13,760.80	13,760.80	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	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(145,000.00)	0.00	(145,000.00)	(155,000.00)	0.00	(155,000.00)	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(145,000.00)	0.00	(145,000.00)	(155,000.00)	0.00	(155,000.00)	6.9%
TOTAL, EXPENDITURES			30,179,922.71	12,665,032.64	42,844,955.35	29,657,046.00	11,440,559.00	41,097,605.00	-4.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	197,186.54	0.00	197,186.54	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			197,186.54	0.00	197,186.54	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: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	31,195.30	61,195.30	0.00	50,000.00	50,000.00	-18.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	31,195.30	61,195.30	0.00	50,000.00	50,000.00	-18.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
(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	(7,048,779.19)	7,048,779.19	0.00	(7,487,457.00)	7,487,457.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,048,779.19)	7,048,779.19	0.00	(7,487,457.00)	7,487,457.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(6,881,592.65)	7,017,583.89	135,991.24	(7,487,457.00)	7,437,457.00	(50,000.00)	-136.8%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

01 61275 0000000
Form 01

Piedmont City Unified
Alameda County

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	14,450.34	14,450.34
6512	Special Ed: Mental Health Services	6,784.66	6,784.66
7311	Classified School Employee Professional Development Block Grant	22,541.04	22,541.04
7510	Low-Performing Students Block Grant	45,032.02	46,424.98
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	84,720.36	108,999.97
9010	Other Restricted Local	30,895.71	30,923.71
Total, Restricted Balance		204,424.13	230,124.70