



# PIEDMONT

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UNIFIED SCHOOL DISTRICT

## **2018/2019 BUDGET**

**ADOPTED JUNE 27, 2018**

### **BOARD OF EDUCATION**

Sarah Pearson, President

Amal Smith, Vice President

Doug Ireland, Member

Cory Smegal, Member

Andrea Swenson, Member

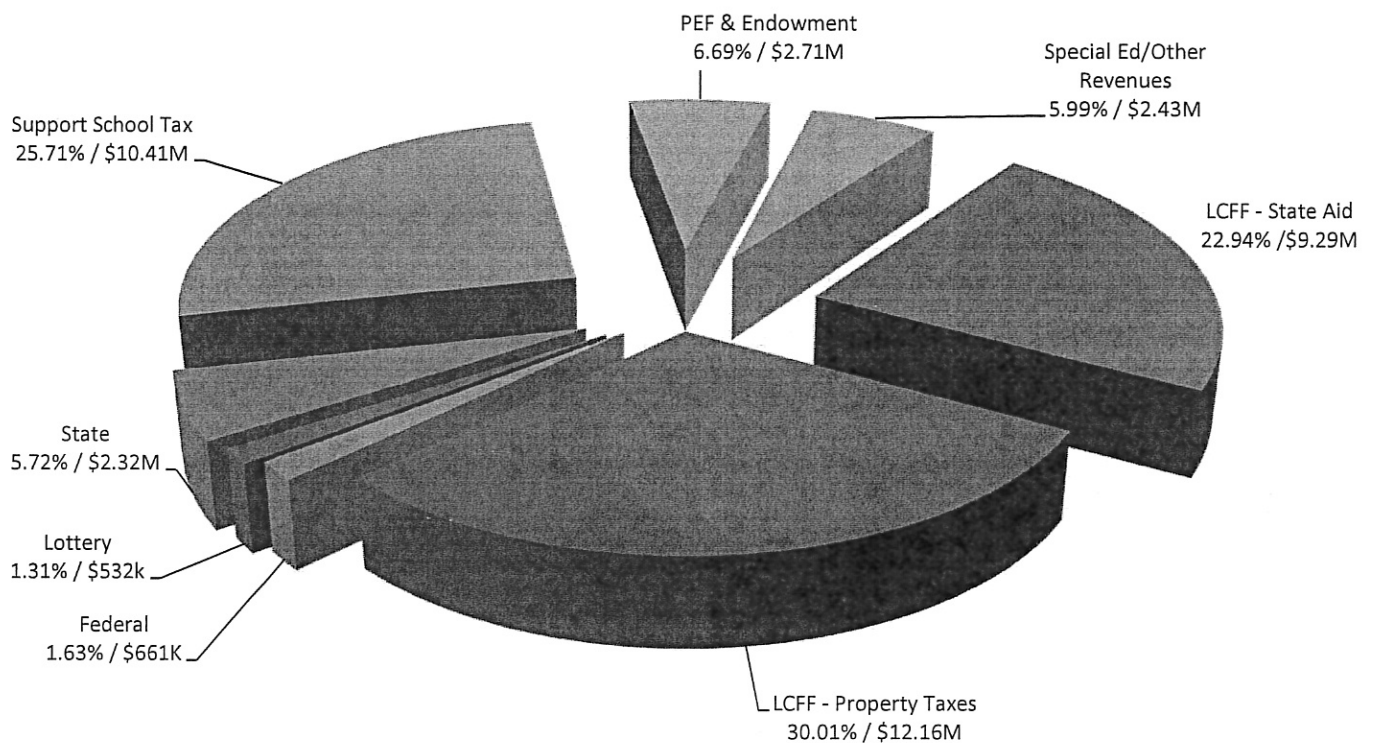
### **ADMINISTRATION**

Randall Booker, Superintendent

Song Chin-Bendib, Assistant Superintendent

Michelle Nguyen, Director of Fiscal Services

**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND**  
**REVENUE SOURCES**  
**2018-2019 Adopted Budget**

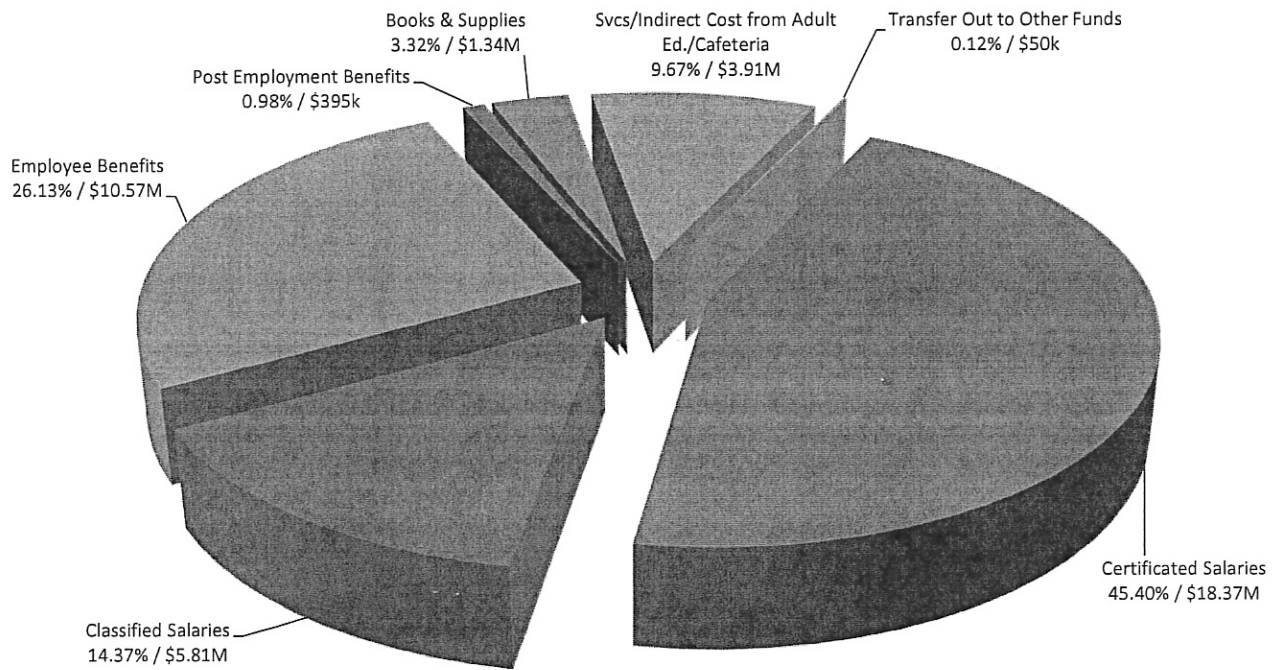


Revenues	Amount	% of Total
LCFF	9,291,839	22.94%
Property Taxes	12,157,806	30.01%
Federal	660,972	1.63%
Lottery	531,847	1.31%
State	2,315,250	5.72%
Support School Tax	10,414,490	25.71%
PEF & Endowment	2,708,421	6.69%
Special Ed/Other Revenues	2,426,899	5.99%
<b>Total Revenues</b>	<b>40,507,524</b>	<b>100.00%</b>

# PIEDMONT UNIFIED SCHOOL DISTRICT

## GENERAL FUND EXPENDITURES

### 2018-2019 Adopted Budget



Expenditures	Amount	% of Total
Certificated Salaries	18,365,758	45.40%
Classified Salaries	5,814,371	14.37%
Employee Benefits	10,571,655	26.13%
Post Employment Benefits	395,000	0.98%
Books & Supplies	1,343,122	3.32%
Svcs/Indirect Cost from Adult Ed./Cafeteria	3,911,804	9.67%
Transfer Out to Other Funds	50,000	0.12%
<b>Total Expenditures</b>	<b>40,451,710</b>	<b>100.00%</b>

12/04/17

## Student Enrollment Projection

### Projection Summary

School Year	Oct.				Budget Year				
	13	14	15	16	2017-18	2017-18	2018-19	2019-20	2020-21
	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Elementary	1199	1193	1144	1108	1101	1077	1037	1025	1033
Middle School	602	647	684	699	679	666	648	633	593
High School	843	866	880	885	924	880	939	922	927

### Grade Level Detail

	Oct.				Budget Year				
	13	14	15	16	2017-18	2017-18	2018-19	2019-20	2020-21
	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
					Projected	Census only			
TK & KINDERGARTEN	178	168	167	180	173	180	180	180	180
FIRST	196	177	159	149	176	163	165	164	159
SECOND	185	206	178	157	152	156	165	168	168
THIRD	196	199	221	187	170	163	166	173	177
FOURTH	223	209	204	227	195	190	168	171	177
FIFTH	221	234	215	208	235	225	193	169	171
SIXTH	187	229	251	206	215	208	228	191	169
SEVENTH	220	197	237	251	212	208	211	229	193
EIGHTH	195	221	196	242	252	250	209	213	231
NINTH	214	194	227	204	246	227	250	207	208
TENTH	190	217	195	221	203	194	222	242	200
ELEVENTH	197	180	204	194	213	209	191	217	236
TWELFTH	173	198	184	199	193	190	207	188	214
SUBTOTAL	2575	2629	2638	2625	2635	2563	2555	2511	2484
MHS	69	77	70	67	69	60	69	69	69
DISTRICT TOTAL	2644	2706	2708	2692	2704	2623	2624	2580	2553

Data includes NPS

PIEDMONT UNIFIED SCHOOL DISTRICT  
**GENERAL FUND - FUND 01**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE  
 2018/2019 ADOPTED BUDGET

	03/14/18 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget	
<b>REVENUES:</b>				
LOCAL CONTROL FUNDING FORMULA	20,775,642	20,775,642	21,449,645	
FEDERAL REVENUES	671,947	660,972	660,972	
STATE REVENUES	1,450,113	1,452,150	1,809,202	
STRS OnBehalf Contribution	1,037,895	1,037,895	1,037,895	
PARCEL TAX REVENUE	10,210,284	10,210,284	10,414,490	
LOCAL REVENUES	3,927,856	4,082,739	3,992,546	
TRFS APPORT.FR DISTRICTS (SELPA)	1,054,492	1,109,489	1,142,774	
<b>TOTAL REVENUES:</b>	<b>39,128,229</b>	<b>39,329,171</b>	<b>40,507,524</b>	
<b>EXPENDITURES:</b>				
CERTIFICATED SALARIES	18,204,170	18,171,775	18,365,758	
CLASSIFIED SALARIES	5,629,276	5,657,227	5,814,371	
EMPLOYEE BENEFITS	8,967,752	8,969,105	9,533,760	
* State-mandated increase in CalSTRS payment			1,123,016	1,474,770
** CalPERS Board mandated increase in PERS pymt.			231,324	384,911
STRS OnBehalf Payment	1,037,895	1,037,895	1,037,895	
POST EMPLOYMENT BENEFITS	395,000	395,000	395,000	
BOOKS AND SUPPLIES	1,846,569	1,908,721	1,343,122	
SERVICES/OPERATING EXP.	4,015,775	4,244,060	4,056,804	
CAPITAL OUTLAY	84,311	98,371	-	
TRANSFER TO CAPITAL FACILITIES	30,000	30,000	30,000	
TRANSFER TO DEFERRED MAINT.	20,000	20,000	20,000	
TRANSFER TO SELF INSURANCE FUND	5,000	5,000	-	
DIRECT SUPPORT/IND COST- ADULT ED.	(120,000)	(120,000)	(120,000)	
DIRECT SUPPORT/IND COST- CAFETERIA	(20,000)	(20,000)	(25,000)	
<b>TOTAL EXPENDITURES:</b>	<b>40,095,748</b>	<b>40,397,154</b>	<b>40,451,710</b>	
<b>NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	(967,519)	(1,067,983)	55,814	
<b>FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	2,535,108	2,535,108	1,467,125	
ADJUSTMENT TO BEG. BALANCE	-			
NET BEGINNING BALANCE	2,535,108	2,535,108	1,467,125	
<b>ENDING BALANCE JUNE 30 (C+D)</b>	<b>1,567,589</b>	<b>1,467,125</b>	<b>1,522,939</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
Revolving Cash	25,000	25,000	25,000	
b) Designated Amounts:				
Econ Uncertainties: 3%	1,201,222	1,210,265	1,212,051	
c) Reserve Fund Balance for 2018-19	341,637	231,860		
d) Reserve Fund Balance for 2019-20			285,888	

2017/18 & 2018/19: STRS On-Behalf Contribution: Revenue: \$1,037,895 and Expenditure: \$1,037,895

\* State-mandated increase in CalSTRS payment caused by AB 1469

\*\* PERS rate increase is mandated by CalPERS Board

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2018-2019 BUDGET - GENERAL FUND 01  
MULTI-YEAR PROJECTION REPORT  
06/13/18 Board Meeting**

<b>BUDGET</b>	<b>2018-19 Budget 06/13/18</b>	<b>2019-2020 Projected Budget</b>	<b>2020-2021 Projected Budget</b>
<b>A) REVENUES:</b>			
LOCAL CONTROL FUNDING FORMULA	21,449,645	21,992,957	22,219,586
FEDERAL REVENUES	660,972	660,972	660,972
STATE REVENUES *	1,809,202	960,189	985,826
STRS OnBehalf Contribution	1,037,895	1,037,895	1,037,895
PARCEL TAX REVENUE **	10,414,490	10,622,779	10,835,235
LOCAL REVENUES	3,992,546	3,992,546	3,992,546
TRFS APPORT FR DISTRICTS (SELPA)	1,142,774	1,172,143	1,203,439
TRANSFER IN FROM PARCEL TAX RESERVE		196,768	
<b>TOTAL REVENUES:</b>	<b>40,507,524</b>	<b>40,636,249</b>	<b>40,935,499</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	18,365,758	18,641,245	18,920,865
CLASSIFIED SALARIES	5,814,371	5,901,586	5,990,110
EMPLOYEE BENEFITS	9,533,760	9,703,815	9,874,145
*** State-mandated increase in CalSTRS payment		1,474,770	1,841,755
**** CalPERS Board mandated increase in CalPERS pymt.		384,911	553,746
STRS OnBehalf Payment	1,037,895	1,037,895	1,037,895
POST EMPLOYMENT BENEFITS	395,000	395,000	395,000
BOOKS AND SUPPLIES	1,343,122	1,293,122	1,293,122
SERVICES/OPERATING EXPENDITURES	4,056,804	4,006,804	4,006,804
TRANSFER TO CAPITAL FAC.	30,000	30,000	30,000
TRANSFER TO DEFERRED MAINT.	20,000	20,000	20,000
DIRECT SUPPORT/INDIRECT COSTS-ADULT ED.	(120,000)	(120,000)	(120,000)
DIRECT SUPPORT/INDIRECT COSTS-CAFETERIA	(25,000)	(25,000)	(25,000)
<b>TOTAL EXPENDITURES:</b>	<b>40,451,710</b>	<b>40,884,467</b>	<b>41,422,941</b>
<b>C) NET INCREASE (DECREASE) IN FUND BALANCE (A-B)</b>	<b>55,814</b>	<b>(248,218)</b>	<b>(487,442)</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	1,467,125	1,522,939	1,274,721
ADJUSTMENT TO BEG. BALANCE	-		
NET BEGINNING BALANCE	1,467,125	1,522,939	1,274,721
<b>E) ENDING BALANCE JUNE 30</b>	<b>1,522,939</b>	<b>1,274,721</b>	<b>787,279</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:			
Revolving Cash	25,000	25,000	25,000
b) Designated Amounts:*****			
Economic Uncertainties - 3%	1,212,051	1,225,034	1,241,188
c) Reserve Fund Balance for 2019-20	285,888		
d) Reserve Fund Balance for 2020-21		24,687	
e) Reserve Fund needed to meet 3% in 2020-2021			(478,909)

\* One-time funds of \$344/ADA x 2,538 ADA = \$873,072

\*\* 2% increase incorporated into the Parcel Tax

\*\*\* State-mandated increase in CalSTRS payment caused by AB 1469 to address underfunding

\*\*\*\* PERS rate increase is mandated by CalPERS Board to address underfunding

\*\*\*\*\* Economic Uncertainties - 3% for 2018-2019, 2019-2020 & 2020-2021

PIEDMONT UNIFIED SCHOOL DISTRICT  
**ADULT EDUCATION FUND - FUND 11**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	364,455	364,455	364,455
LOCAL REVENUES	236,424	236,703	235,800
<b>TOTAL REVENUES:</b>	<b>600,879</b>	<b>601,158</b>	<b>600,255</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	193,999	193,999	196,990
CLASSIFIED SALARIES	107,735	104,735	109,577
EMPLOYEE BENEFITS	135,707	129,501	126,232
BOOKS AND SUPPLIES	31,424	35,694	16,500
SERVICES/OPERATING EXP.	265,696	270,911	140,680
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	120,000	120,000	120,000
<b>TOTAL EXPENDITURES:</b>	<b>854,561</b>	<b>854,840</b>	<b>709,979</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>(253,682)</b>	<b>(253,682)</b>	<b>(109,724)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>(253,682)</b>	<b>(253,682)</b>	<b>(109,724)</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	425,103	425,103	171,421
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	425,103	425,103	171,421
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>171,421</b>	<b>171,421</b>	<b>61,697</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	171,421	171,421	61,697

PIEDMONT UNIFIED SCHOOL DISTRICT  
**CAFETERIA FUND - FUND 13**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-		
FEDERAL REVENUES	6,965	8,165	8,165
OTHER STATE REVENUES	4	4	4
OTHER LOCAL REVENUES	828,320	893,090	893,090
<b>TOTAL REVENUES:</b>	<b>835,289</b>	<b>901,259</b>	<b>901,259</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-		
CLASSIFIED SALARIES	157,440	170,680	174,769
EMPLOYEE BENEFITS	60,942	63,715	72,742
SUPPLIES	502,315	499,817	499,817
SERVICES/OPERATING EXP.	42,541	27,577	27,577
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	20,000	20,000	25,000
<b>TOTAL EXPENDITURES:</b>	<b>783,238</b>	<b>781,789</b>	<b>799,905</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>52,051</b>	<b>119,470</b>	<b>101,354</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>52,051</b>	<b>119,470</b>	<b>101,354</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	325,745	325,745	445,215
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	325,745	325,745	445,215
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>377,796</b>	<b>445,215</b>	<b>546,569</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	377,796	445,215	546,569



PIEDMONT UNIFIED SCHOOL DISTRICT  
**DEFERRED MAINTENANCE FUND - FUND 14**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	2,440	2,440	2,440
TRANSFER FROM GENERAL FUND	20,000	20,000	20,000
<b>TOTAL REVENUES:</b>	<b>22,440</b>	<b>22,440</b>	<b>22,440</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	113	113	113
EMPLOYEE BENEFITS	16	16	31
SUPPLIES	10,909	11,158	10,000
SERVICES/OPERATING EXP.	964	964	964
CAPITAL OUTLAY	33,085	43,186	30,000
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>45,087</b>	<b>55,437</b>	<b>41,108</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>(22,647)</b>	<b>(32,997)</b>	<b>(18,668)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>(22,647)</b>	<b>(32,997)</b>	<b>(18,668)</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	241,812	241,812	208,815
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	241,812	241,812	208,815
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>219,165</b>	<b>208,815</b>	<b>190,147</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	219,165	208,815	190,147

PIEDMONT UNIFIED SCHOOL DISTRICT  
**SPECIAL RESERVE - FUND 17 - SCHOOL SUPPORT TAX**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	1,200	1,200	1,200
TRANSFER IN FROM GENERAL FUND	-	-	-
<b>TOTAL REVENUES:</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
TRANSFER TO GENERAL FUND	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	191,968	191,968	193,168
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	191,968	191,968	193,168
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>193,168</b>	<b>193,168</b>	<b>194,368</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	193,168	193,168	194,368

PIEDMONT UNIFIED SCHOOL DISTRICT  
**SPECIAL RESERVE - FUND 17 - NODA**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	770	770	770
<b>TOTAL REVENUES:</b>	<b>770</b>	<b>770</b>	<b>770</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>770</b>	<b>770</b>	<b>770</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>770</b>	<b>770</b>	<b>770</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	101,736	101,736	102,506
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	101,736	101,736	102,506
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>102,506</b>	<b>102,506</b>	<b>103,276</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	102,506	102,506	103,276

PIEDMONT UNIFIED SCHOOL DISTRICT  
**BUILDING FUND - FUND 21**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	275,494	275,494	275,494
<b>TOTAL REVENUES:</b>	<b>275,494</b>	<b>275,494</b>	<b>275,494</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	258,089	265,507	289,327
EMPLOYEE BENEFITS	79,039	82,949	96,787
BUILDING SUPPLIES	464,388	285,606	900,000
SERVICES/OPERATING EXP.	342,253	342,253	500,000
CAPITAL OUTLAY	4,868,410	4,868,410	5,838,440
TRANSFER TO STATE SCHOOL FUND	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>6,012,179</b>	<b>5,844,725</b>	<b>7,624,554</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>(5,736,685)</b>	<b>(5,569,231)</b>	<b>(7,349,060)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>(5,736,685)</b>	<b>(5,569,231)</b>	<b>(7,349,060)</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	25,314,854	25,314,854	19,745,623
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	25,314,854	25,314,854	19,745,623
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>19,578,169</b>	<b>19,745,623</b>	<b>12,396,563</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts: Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	19,578,169	19,745,623	12,396,563

PIEDMONT UNIFIED SCHOOL DISTRICT  
**STATE SCHOOL FACILITIES FUND - FUND 35**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	600	600	-
TRANSFER FROM BUILDING FUND	-	-	-
<b>TOTAL REVENUES:</b>	<b>600</b>	<b>600</b>	<b>-</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	677	677	677
EMPLOYEE BENEFITS	76	76	188
BUILDING SUPPLIES	8,453	8,453	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	20,523	20,523	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>29,729</b>	<b>29,729</b>	<b>865</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>(29,129)</b>	<b>(29,129)</b>	<b>(865)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>(29,129)</b>	<b>(29,129)</b>	<b>(865)</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	77,841	77,841	48,712
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	77,841	77,841	48,712
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>48,712</b>	<b>48,712</b>	<b>47,847</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	48,712	48,712	47,847

PIEDMONT UNIFIED SCHOOL DISTRICT  
**CAPITAL FACILITIES FUND - FUND 40**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER LOCAL REVENUES	43,100	43,100	43,100
TRANSFER FROM GEN. FUND	30,000	30,000	30,000
<b>TOTAL REVENUES:</b>	<b>73,100</b>	<b>73,100</b>	<b>73,100</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	205	205	205
EMPLOYEE BENEFITS	39	39	57
SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	112,259	112,259	111,705
CAPITAL OUTLAY	181,933	181,933	185,800
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>294,436</b>	<b>294,436</b>	<b>297,767</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>(221,336)</b>	<b>(221,336)</b>	<b>(224,667)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>(221,336)</b>	<b>(221,336)</b>	<b>(224,667)</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	785,593	785,593	564,257
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	785,593	785,593	564,257
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>564,257</b>	<b>564,257</b>	<b>339,590</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Witter Field	564,257	564,257	339,590
Alan Harvey Theater			
c) Undesignated Amount			

PIEDMONT UNIFIED SCHOOL DISTRICT  
**SELF INSURANCE - FUND 67**  
 REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE

**2018/2019 ADOPTED BUDGET**

	2017/2018 2nd Interim	2017/2018 Estimated Actual	2018/2019 Adopted Budget
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
OTHER STATE REVENUES	-	-	-
OTHER LOCAL REVENUES	60	60	60
TRANSFER FROM GENERAL FUND	5,000	5,000	-
<b>TOTAL REVENUES:</b>	<b>5,060</b>	<b>5,060</b>	<b>60</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	2,000	2,000	2,000
SERVICES/OPERATING EXP.	5,000	5,000	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>7,000</b>	<b>7,000</b>	<b>2,000</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-B)</b>	<b>(1,940)</b>	<b>(1,940)</b>	<b>(1,940)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE (C+D)</b>	<b>(1,940)</b>	<b>(1,940)</b>	<b>(1,940)</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	10,184	10,184	8,244
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	10,184	10,184	8,244
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>8,244</b>	<b>8,244</b>	<b>6,304</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	8,244	8,244	6,304