

ANNUAL BUDGET REPORT:  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

☒ This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Piedmont USD-District Office

Date: June 22, 2018

Place: Piedmont City Hall Council Chamber

Date: June 27, 2018

Time: 07:00 PM

Adoption Date: June 27, 2018

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Michelle Nguyen

Telephone: 510-594-2620

Title: Director of Fiscal Services

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

### Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>		X
		<ul style="list-style-type: none"> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_

\_\_\_\_\_

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

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

Date of Meeting: Jun 27, 2018

For additional information on this certification, please contact:

Name: Song Chin-Bendib

Title: Asst. Superintendent

Telephone: 510-594-2608

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



**ALAMEDA COUNTY  
OFFICE OF EDUCATION**  
L. Karen Monroe, Superintendent

**SB 858 RESERVE LEVEL DISCLOSURE REQUIREMENTS  
2018/19 ADOPTED BUDGET**

**District Name:** Piedmont Unified School

<b>Year:</b>	<b>Minimum Reserve Level Required</b>	
<b>2018-19</b>		<b>3%</b>
<b>2019-20</b>		<b>3%</b>
<b>2020-21</b>		<b>3%</b>

**Amount of Assigned & Unassigned Ending Fund Balance  
Exceeding the Minimum Reserve in Each Year**

<b>2018-19</b>	<b>Total Amount</b>	<b>\$</b>
<b>2019-20</b>	<b>Total Amount</b>	<b>\$</b>
<b>2020-21</b>	<b>Total Amount</b>	<b>\$</b>

**Reasons for the Reserve is Over the Minimum Required**

<b>2018-19</b>	
<b>2019-20</b>	
<b>2020-21</b>	

I hereby certify, in accordance with the regulations and pursuant to Senate Bill (SB) 858 [Chapter 32/2014], that the above information was provided at a public hearing for the budget adoption.

\_\_\_\_\_  
Assistant  
Superintendent  
Signature

06/27/18

Date

Song Chin-Bendib  
Print Name



**AB 2756 REPORTING REQUIREMENTS**  
**2018/19 Adopted Budget Report**

**District:** Piedmont Unified School

**Date:** 06/27/18

**Please check one:**



The district **does not** have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team (FCMAT) or any regional team created pursuant to subdivision (i) or Section 42127.8.

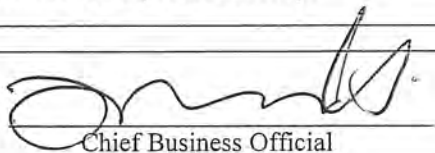


The district has and is submitting the following reports under the requirement of EC 42127.6 (a)(1):

1. **Report Title:** \_\_\_\_\_  
**Prepared by:** \_\_\_\_\_  
**Date:** \_\_\_\_\_ **Copy attached** ☐
2. **Report Title:** \_\_\_\_\_  
**Prepared by:** \_\_\_\_\_  
**Date:** \_\_\_\_\_ **Copy attached** ☐
3. **Report Title:** \_\_\_\_\_  
**Prepared by:** \_\_\_\_\_  
**Date:** \_\_\_\_\_ **Copy attached** ☐

Attach additional sheets, if necessary.

**Signature:**

  
Chief Business Official

**Date:** 06/27/18

Please submit this form with original signature and any accompanying reports by the reporting deadline to:  
**District Business & Advisory Services**  
**Alameda County Office of Education**  
**313 West Winton Avenue, Room 348**  
**Hayward, CA 94544**



# PIEDMONT

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UNIFIED SCHOOL DISTRICT

## **2018/2019 BUDGET**

### **ADOPTED JUNE 27, 2018**

#### **BOARD OF EDUCATION**

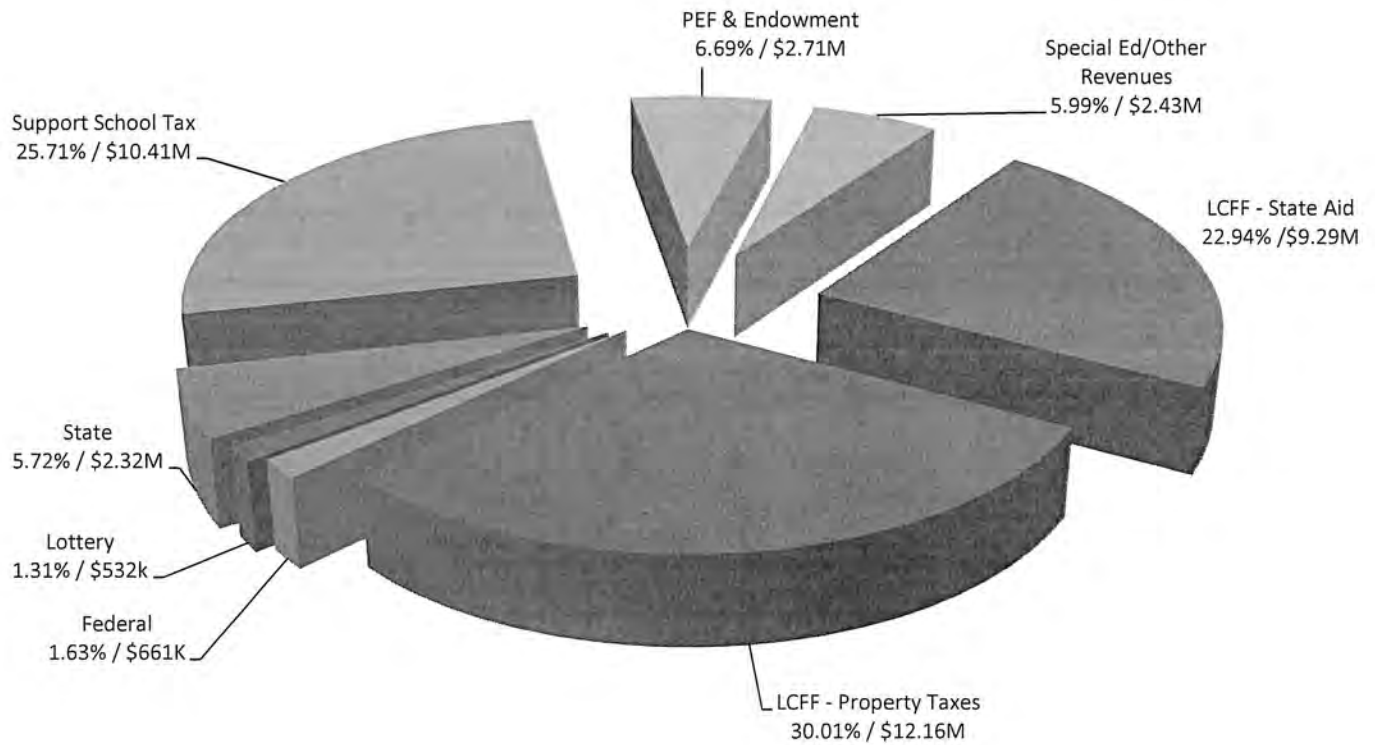
Sarah Pearson, President  
Amal Smith, Vice President  
Doug Ireland, Member  
Cory Smegal, Member  
Andrea Swenson, Member

#### **ADMINISTRATION**

Randall Booker, Superintendent  
Song Chin-Bendib, Assistant Superintendent  
Michelle Nguyen, Director of Fiscal Services

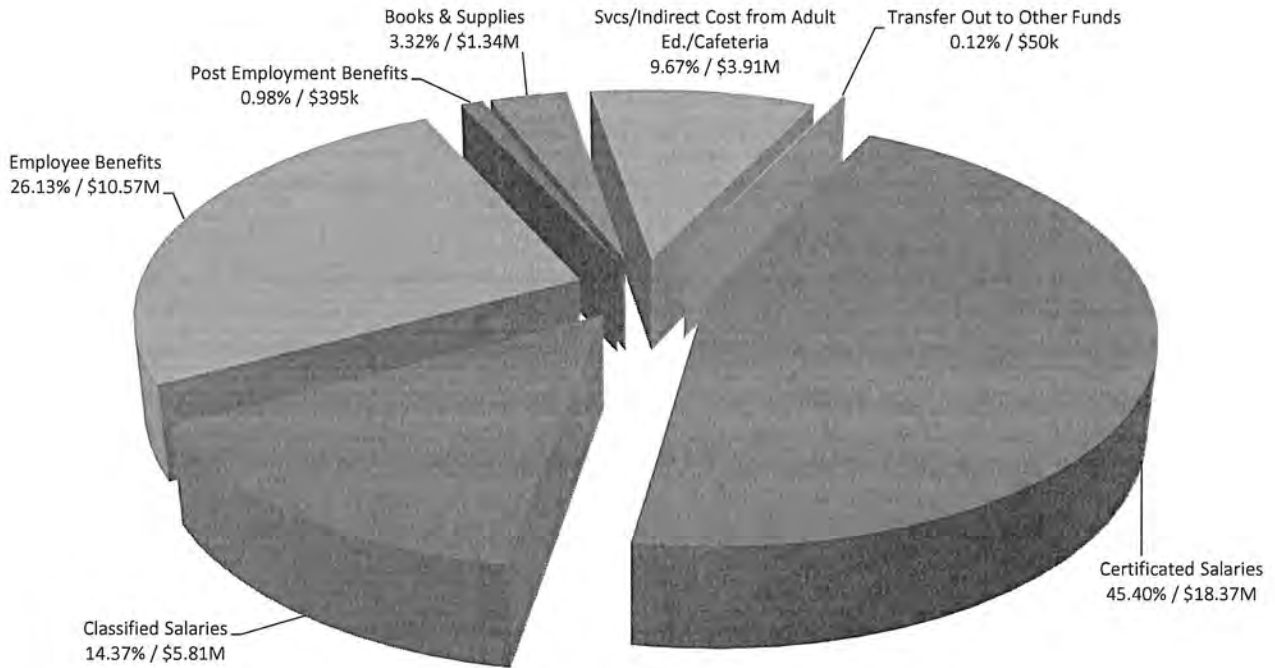


**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND**  
**REVENUE SOURCES**  
**2018-2019 Adopted Budget**



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>

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,548.95	2,548.95	2,606.86	2,537.93	2,537.93	2,537.93
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,548.95	2,548.95	2,606.86	2,537.93	2,537.93	2,537.93
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,548.95	2,548.95	2,606.86	2,537.93	2,537.93	2,537.93
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	649,196	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	1,111,552	1,142,774	
<b>TOTAL REVENUES:</b>	<b>39,128,229</b>	<b>39,319,458</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	5,658,561	5,814,371	
EMPLOYEE BENEFITS	8,967,752	8,969,840	9,533,760	
* State-mandated increase in CalSTRS payment		1,123,016		1,474,770
** CalPERS Board mandated increase in PERS pymt.		231,379		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>40,399,223</b>	<b>40,451,710</b>	
<b>NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	(967,519)	(1,079,765)	55,814	
<b>FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	2,535,108	2,535,108	1,455,343	
ADJUSTMENT TO BEG. BALANCE	-			
NET BEGINNING BALANCE	2,535,108	2,535,108	1,455,343	
<b>ENDING BALANCE JUNE 30 (C+D)</b>	<b>1,567,589</b>	<b>1,455,343</b>	<b>1,511,157</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	1,210,327	1,212,051	
c) Reserve Fund Balance for 2018-19	341,637	220,016		
d) Reserve Fund Balance for 2019-20			274,106	

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	20,586,550.00	189,092.00	20,755,642.00	21,240,553.00	189,092.00	21,429,645.00	3.2%
2) Federal Revenue		8100-8299	0.00	649,196.00	649,196.00	0.00	660,972.00	660,972.00	1.8%
3) Other State Revenue		8300-8599	1,023,577.00	1,466,468.00	2,490,045.00	1,511,888.00	1,335,209.00	2,847,097.00	14.3%
4) Other Local Revenue		8600-8799	14,201,001.00	1,201,511.00	15,402,512.00	14,383,911.00	1,165,899.00	15,549,810.00	1.0%
5) TOTAL, REVENUES			35,791,128.00	3,506,267.00	39,297,395.00	37,136,352.00	3,351,172.00	40,487,524.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,586,710.00	2,585,065.00	18,171,775.00	15,767,388.00	2,598,370.00	18,365,758.00	1.1%
2) Classified Salaries		2000-2999	3,451,913.00	2,206,648.00	5,658,561.00	3,709,870.00	2,104,601.00	5,814,371.00	2.8%
3) Employee Benefits		3000-3999	7,060,339.00	3,342,396.00	10,402,735.00	7,688,523.00	3,278,132.00	10,966,655.00	5.4%
4) Books and Supplies		4000-4999	1,385,695.00	523,026.00	1,908,721.00	1,030,301.00	312,821.00	1,343,122.00	-29.6%
5) Services and Other Operating Expenditures		5000-5999	2,677,909.00	1,566,151.00	4,244,060.00	2,517,045.00	1,539,759.00	4,056,804.00	-4.4%
6) Capital Outlay		6000-6999	35,620.00	62,751.00	98,371.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(140,000.00)	0.00	(140,000.00)	(145,000.00)	0.00	(145,000.00)	3.6%
9) TOTAL, EXPENDITURES			30,058,186.00	10,286,037.00	40,344,223.00	30,568,127.00	9,833,583.00	40,401,710.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,732,942.00	(6,779,770.00)	(1,046,828.00)	6,568,225.00	(6,482,411.00)	85,814.00	-108.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	0.00	35,000.00	30,000.00	0.00	30,000.00	-14.3%
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	(6,474,170.00)	6,476,233.00	2,063.00	(6,444,733.00)	6,444,733.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,509,170.00)	6,476,233.00	(32,937.00)	(6,474,733.00)	6,444,733.00	(30,000.00)	-8.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(776,228.00)	(303,537.00)	(1,079,765.00)	93,492.00	(37,678.00)	55,814.00	-105.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,411,570.00	123,537.00	2,535,107.00	1,635,342.00	(180,000.00)	1,455,342.00	-42.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,411,570.00	123,537.00	2,535,107.00	1,635,342.00	(180,000.00)	1,455,342.00	-42.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,411,570.00	123,537.00	2,535,107.00	1,635,342.00	(180,000.00)	1,455,342.00	-42.6%
2) Ending Balance, June 30 (E + F1e)			1,635,342.00	(180,000.00)	1,455,342.00	1,728,834.00	(217,678.00)	1,511,156.00	3.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1.00	1.00	0.00	53,105.00	53,105.00	#####
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,635,342.00	(180,001.00)	1,455,341.00	1,728,834.00	(270,783.00)	1,458,051.00	0.2%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	6,681,604.00	0.00	6,681,604.00	7,749,400.00	0.00	7,749,400.00	16.0%
Education Protection Account State Aid - Current Year		8012	1,936,232.00	0.00	1,936,232.00	1,542,439.00	0.00	1,542,439.00	-20.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	58,074.00	0.00	58,074.00	58,074.00	0.00	58,074.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,516,167.00	0.00	8,516,167.00	8,516,167.00	0.00	8,516,167.00	0.0%
Unsecured Roll Taxes		8042	548,924.00	0.00	548,924.00	548,924.00	0.00	548,924.00	0.0%
Prior Years' Taxes		8043	(79,880.00)	0.00	(79,880.00)	(79,880.00)	0.00	(79,880.00)	0.0%
Supplemental Taxes		8044	213,393.00	0.00	213,393.00	213,393.00	0.00	213,393.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,712,036.00	0.00	2,712,036.00	2,712,036.00	0.00	2,712,036.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,586,550.00	0.00	20,586,550.00	21,260,553.00	0.00	21,260,553.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(20,000.00)		(20,000.00)	(20,000.00)		(20,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	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	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	189,092.00	189,092.00	0.00	189,092.00	189,092.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,566,550.00	189,092.00	20,755,642.00	21,240,553.00	189,092.00	21,429,645.00	3.2%
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	531,816.00	531,816.00	0.00	531,816.00	531,816.00	0.0%
Special Education Discretionary Grants		8182	0.00	48,686.00	48,686.00	0.00	48,686.00	48,686.00	0.0%
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		34,079.00	34,079.00		34,079.00	34,079.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		30,385.00	30,385.00		30,385.00	30,385.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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		4,230.00	4,230.00		16,006.00	16,006.00	278.4%
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, 3185, 4050, 4123, 4124, 4126, 4127,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	649,196.00	649,196.00	0.00	660,972.00	660,972.00	1.8%
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	138,806.00	0.00	138,806.00	138,806.00	0.00	138,806.00	0.0%
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	487,094.00	0.00	487,094.00	975,775.00	0.00	975,775.00	100.3%
Lottery - Unrestricted and Instructional Materials		8560	397,307.00	130,621.00	527,928.00	397,307.00	134,540.00	531,847.00	0.7%
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%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,375.00	3,375.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		126,770.00	126,770.00		0.00	0.00	-100.0%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	370.00	1,205,702.00	1,206,072.00	0.00	1,200,669.00	1,200,669.00	-0.4%
TOTAL, OTHER STATE REVENUE			1,023,577.00	1,466,468.00	2,490,045.00	1,511,888.00	1,335,209.00	2,847,097.00	14.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	10,210,284.00	0.00	10,210,284.00	10,414,489.00	0.00	10,414,489.00	2.0%
Other		8622	0.00	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	0.00	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	198,288.00	0.00	198,288.00	200,000.00	0.00	200,000.00	0.9%
Interest		8660	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
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	0.00	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									
(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	3,757,429.00	92,022.00	3,849,451.00	3,734,422.00	23,125.00	3,757,547.00	-2.4%
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		1,109,489.00	1,109,489.00		1,142,774.00	1,142,774.00	3.0%
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			14,201,001.00	1,201,511.00	15,402,512.00	14,383,911.00	1,165,899.00	15,549,810.00	1.0%
TOTAL, REVENUES			35,791,128.00	3,506,267.00	39,297,395.00	37,136,352.00	3,351,172.00	40,487,524.00	3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,039,711.00	2,106,323.00	14,146,034.00	12,212,464.00	2,121,816.00	14,334,280.00	1.3%
Certificated Pupil Support Salaries		1200	1,346,771.00	306,048.00	1,652,819.00	1,340,570.00	325,616.00	1,666,186.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,868,514.00	143,939.00	1,812,453.00	1,718,321.00	121,862.00	1,840,183.00	1.5%
Other Certificated Salaries		1900	531,714.00	28,755.00	560,469.00	496,033.00	29,076.00	525,109.00	-6.3%
TOTAL, CERTIFICATED SALARIES			15,586,710.00	2,585,065.00	18,171,775.00	15,767,388.00	2,598,370.00	18,365,758.00	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	303,280.00	1,796,344.00	2,099,624.00	375,825.00	1,698,423.00	2,074,248.00	-1.2%
Classified Support Salaries		2200	885,900.00	332,549.00	1,218,449.00	935,176.00	326,455.00	1,261,631.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	284,499.00	0.00	284,499.00	265,449.00	0.00	265,449.00	-6.7%
Clerical, Technical and Office Salaries		2400	1,648,375.00	52,599.00	1,700,974.00	1,725,480.00	53,719.00	1,779,199.00	4.6%
Other Classified Salaries		2900	329,859.00	25,156.00	355,015.00	407,940.00	25,904.00	433,844.00	22.2%
TOTAL, CLASSIFIED SALARIES			3,451,913.00	2,206,648.00	5,658,561.00	3,709,870.00	2,104,501.00	5,814,371.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,196,968.00	1,474,107.00	3,671,075.00	2,520,212.00	1,455,040.00	3,975,252.00	8.3%
PERS		3201-3202	485,116.00	336,446.00	821,562.00	670,143.00	367,636.00	1,037,779.00	26.3%
OASDI/Medicare/Alternative		3301-3302	479,895.00	213,909.00	693,804.00	499,331.00	191,762.00	691,093.00	-0.4%
Health and Welfare Benefits		3401-3402	3,101,108.00	1,206,515.00	4,307,623.00	3,203,483.00	1,166,735.00	4,370,218.00	1.5%
Unemployment Insurance		3501-3502	10,389.00	2,623.00	13,012.00	9,678.00	2,339.00	12,017.00	-7.6%
Workers' Compensation		3601-3602	391,863.00	108,796.00	500,659.00	390,676.00	94,620.00	485,296.00	-3.1%
OPEB, Allocated		3701-3702	395,000.00	0.00	395,000.00	395,000.00	0.00	395,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	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	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,060,339.00	3,342,396.00	10,402,735.00	7,688,523.00	3,278,132.00	10,966,655.00	5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	116,374.00	0.00	116,374.00	115,939.00	29,000.00	144,939.00	24.5%
Books and Other Reference Materials		4200	33,157.00	0.00	33,157.00	33,157.00	0.00	33,157.00	0.0%
Materials and Supplies		4300	1,196,464.00	479,183.00	1,675,647.00	847,489.00	274,425.00	1,121,914.00	-33.0%
Noncapitalized Equipment		4400	39,700.00	43,843.00	83,543.00	33,716.00	9,396.00	43,112.00	-48.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,385,695.00	523,026.00	1,908,721.00	1,030,301.00	312,821.00	1,343,122.00	-29.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	25,548.00	510,477.00	536,025.00	25,548.00	515,217.00	540,765.00	0.9%
Travel and Conferences		5200	255,452.00	51,862.00	307,314.00	276,151.00	26,579.00	302,730.00	-1.4%
Dues and Memberships		5300	84,561.00	575.00	85,136.00	85,721.00	0.00	85,721.00	0.7%
Insurance		5400 - 5450	207,096.00	0.00	207,096.00	228,598.00	0.00	228,598.00	10.4%
Operations and Housekeeping Services		5500	481,339.00	0.00	481,339.00	490,496.00	0.00	490,496.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	344,957.00	72,806.00	417,762.00	340,948.00	71,813.00	412,761.00	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,161,053.00	929,796.00	2,090,849.00	955,011.00	925,314.00	1,880,325.00	-10.1%
Communications		5900	117,903.00	836.00	118,739.00	114,572.00	836.00	115,408.00	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,677,909.00	1,566,151.00	4,244,060.00	2,517,045.00	1,539,759.00	4,056,804.00	-4.4%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	16,745.00	21,166.00	37,911.00	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	18,875.00	41,585.00	60,460.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,620.00	62,751.00	98,371.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(140,000.00)	0.00	(140,000.00)	(145,000.00)	0.00	(145,000.00)	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(140,000.00)	0.00	(140,000.00)	(145,000.00)	0.00	(145,000.00)	3.6%
TOTAL, EXPENDITURES									
			30,058,186.00	10,286,037.00	40,344,223.00	30,568,127.00	9,833,583.00	40,401,710.00	0.1%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	35,000.00	0.00	35,000.00	30,000.00	0.00	30,000.00	-14.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	0.00	35,000.00	30,000.00	0.00	30,000.00	-14.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,474,170.00)	6,476,233.00	2,063.00	(6,444,733.00)	6,444,733.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,474,170.00)	6,476,233.00	2,063.00	(6,444,733.00)	6,444,733.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(6,509,170.00)	6,476,233.00	(32,937.00)	(6,474,733.00)	6,444,733.00	(30,000.00)	-8.9%

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2018-2019 BUDGET - GENERAL FUND 01  
MULTI-YEAR PROJECTION REPORT  
06/27/18 Board Meeting**

<b>BUDGET</b>	<b>2018-19 Budget 06/27/18</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	1,455,342	1,511,156	1,262,938
ADJUSTMENT TO BEG. BALANCE	-		
NET BEGINNING BALANCE	1,455,342	1,511,156	1,262,938
<b>E) ENDING BALANCE JUNE 30</b>	<b>1,511,156</b>	<b>1,262,938</b>	<b>775,496</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	274,105		
d) Reserve Fund Balance for 2020-21		12,904	
e) Reserve Fund needed to meet 3% in 2020-2021			(490,692)

\* 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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	21,429,645.00	2.54%	21,972,957.00	1.03%	22,199,586.00
2. Federal Revenues	8100-8299	660,972.00	0.00%	660,972.00	0.00%	660,972.00
3. Other State Revenues	8300-8599	2,847,097.00	-29.82%	1,998,084.00	1.28%	2,023,721.00
4. Other Local Revenues	8600-8799	15,549,810.00	1.53%	15,787,468.00	1.54%	16,031,220.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	196,768.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,487,524.00	0.32%	40,616,249.00	0.74%	40,915,499.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,365,758.00		18,641,245.00
b. Step & Column Adjustment				275,487.00		279,620.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,365,758.00	1.50%	18,641,245.00	1.50%	18,920,865.00
2. Classified Salaries						
a. Base Salaries				5,814,371.00		5,901,586.00
b. Step & Column Adjustment				87,215.00		88,524.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,814,371.00	1.50%	5,901,586.00	1.50%	5,990,110.00
3. Employee Benefits	3000-3999	10,966,655.00	1.55%	11,136,710.00	1.53%	11,307,040.00
4. Books and Supplies	4000-4999	1,343,122.00	-3.72%	1,293,122.00	0.00%	1,293,122.00
5. Services and Other Operating Expenditures	5000-5999	4,056,804.00	-1.23%	4,006,804.00	0.00%	4,006,804.00
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	(145,000.00)	0.00%	(145,000.00)	0.00%	(145,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,431,710.00	1.07%	40,864,467.00	1.32%	41,402,941.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		55,814.00		(248,218.00)		(487,442.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,455,342.00		1,511,156.00		1,262,938.00
2. Ending Fund Balance (Sum lines C and D1)		1,511,156.00		1,262,938.00		775,496.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	53,105.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		1,262,938.00		775,496.00
2. Unassigned/Unappropriated	9790	1,458,051.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,511,156.00		1,262,938.00		775,496.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,262,938.00		775,496.00
c. Unassigned/Unappropriated	9790	1,728,834.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(270,783.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		100,876.00		100,876.00
c. Unassigned/Unappropriated	9790	297,644.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,755,695.00		1,363,814.00		876,372.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.34%		3.34%		2.12%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,537.93		2,495.38		2,469.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		40,431,710.00		40,864,467.00		41,402,941.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		40,431,710.00		40,864,467.00		41,402,941.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,212,951.30		1,225,934.01		1,242,088.23
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,212,951.30		1,225,934.01		1,242,088.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	21,240,553.00	2.56%	21,783,865.00	1.04%	22,010,494.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,511,888.00	-58.43%	628,559.00	-1.74%	617,631.00
4. Other Local Revenues	8600-8799	14,383,911.00	1.65%	14,621,568.00	1.67%	14,865,320.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	196,768.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,444,733.00)	7.08%	(6,901,200.00)	-1.70%	(6,784,037.00)
6. Total (Sum lines A1 thru A5c)		30,691,619.00	-1.18%	30,329,560.00	1.25%	30,709,408.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,767,388.00		16,003,900.00
b. Step & Column Adjustment				236,512.00		240,060.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,767,388.00	1.50%	16,003,900.00	1.50%	16,243,960.00
2. Classified Salaries						
a. Base Salaries				3,709,870.00		3,765,520.00
b. Step & Column Adjustment				55,650.00		56,484.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,709,870.00	1.50%	3,765,520.00	1.50%	3,822,004.00
3. Employee Benefits	3000-3999	7,688,523.00	0.07%	7,693,690.00	1.36%	7,798,540.00
4. Books and Supplies	4000-4999	1,030,301.00	-4.85%	980,302.00	0.00%	980,302.00
5. Services and Other Operating Expenditures	5000-5999	2,517,045.00	-1.99%	2,467,044.00	0.00%	2,467,044.00
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	(145,000.00)	0.00%	(145,000.00)	0.00%	(145,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		30,598,127.00	0.64%	30,795,456.00	1.30%	31,196,850.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		93,492.00		(465,896.00)		(487,442.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,635,342.00		1,728,834.00		1,262,938.00
2. Ending Fund Balance (Sum lines C and D1)		1,728,834.00		1,262,938.00		775,496.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		1,262,938.00		775,496.00
2. Unassigned/Unappropriated	9790	1,728,834.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,728,834.00		1,262,938.00		775,496.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,262,938.00		775,496.00
c. Unassigned/Unappropriated	9790	1,728,834.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			100,876.00		100,876.00
c. Unassigned/Unappropriated	9790	297,644.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,026,478.00		1,363,814.00		876,372.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For fiscal year 2019-20: Assumptions are based on the following: Using LCFF calculator for base grants/grade level plus 7/8 of the Economics Recovery Growth Target. LCFF/ADA is projected at 2538. Federal revenues are the same as in 2018-19. State fundings are projected with 2.57% COLA. PEF and Parent Clubs/Support Groups contribute \$2.7M. The Piedmont Education Foundation Endowment Fund continues to provide \$290K. The School Support Tax is increased by 2%. No one-time revenues and expenditures in the budget. No salary increase for any employee groups. An increase of 1.5% for step and column. STRS and PERS reflect the increased rates. A transfer of \$30,000 to Capital Facilities Fund towards the replacement of the fields. Also, a transfer of \$20,000 to Deferred Maintenance Fund to continue program support as in the past. Again, a transfer in of \$120,000 from Adult Education Fund and \$25,000 from Cafeteria Fund for direct support.						
For fiscal year 2020-21: Assumptions are based on the following: Using LCFF calculator for base grants/grade level plus the last year (8/8 ) of the Economics Recovery Growth Target. LCFF/ADA is projected at 2495. Federal revenues are the same as in 2018-19. State fundings are projected with 2.67% COLA. PEF and Parent Clubs/Support Groups contribute the same amount as in 2018-19. The Piedmont Education Foundation Endowment Fund continues to provide \$290K. The School Support Tax is increased by 2%. No one-time revenues and expenditures in the budget. No salary increase for any employee groups. An increase of 1.5% for step and column. STRS and PERS reflect the increased rates. A transfer of \$30,000 to Capital Facilities Fund towards the replacement of the fields. Also, a transfer of \$20,000 to Deferred Maintenance Fund to continue program support as in the past. Again, a transfer in of \$120,000 from Adult Education Fund and \$25,000 from Cafeteria Fund for direct support.						



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	189,092.00	0.00%	189,092.00	0.00%	189,092.00
2. Federal Revenues	8100-8299	660,972.00	0.00%	660,972.00	0.00%	660,972.00
3. Other State Revenues	8300-8599	1,335,209.00	2.57%	1,369,525.00	2.67%	1,406,090.00
4. Other Local Revenues	8600-8799	1,165,899.00	0.00%	1,165,900.00	0.00%	1,165,900.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,444,733.00	7.08%	6,901,200.00	-1.70%	6,784,037.00
6. Total (Sum lines A1 thru A5c)		9,795,905.00	5.01%	10,286,689.00	-0.78%	10,206,091.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,598,370.00		2,637,345.00
b. Step & Column Adjustment				38,975.00		39,560.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,598,370.00	1.50%	2,637,345.00	1.50%	2,676,905.00
2. Classified Salaries						
a. Base Salaries				2,104,501.00		2,136,066.00
b. Step & Column Adjustment				31,565.00		32,040.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,104,501.00	1.50%	2,136,066.00	1.50%	2,168,106.00
3. Employee Benefits	3000-3999	3,278,132.00	5.03%	3,443,020.00	1.90%	3,508,500.00
4. Books and Supplies	4000-4999	312,821.00	0.00%	312,820.00	0.00%	312,820.00
5. Services and Other Operating Expenditures	5000-5999	1,539,759.00	0.00%	1,539,760.00	0.00%	1,539,760.00
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						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,833,583.00	2.39%	10,069,011.00	1.36%	10,206,091.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(37,678.00)		217,678.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		(180,000.00)		(217,678.00)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(217,678.00)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	53,105.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(270,783.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(217,678.00)		0.00		0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

PIEDMONT UNIFIED SCHOOL DISTRICT  
**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	272,341	140,680
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	120,000	120,000	120,000
<b>TOTAL EXPENDITURES:</b>	<b>854,561</b>	<b>856,270</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>(255,112)</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>(255,112)</b>	<b>(109,724)</b>
<b>F) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	425,103	425,103	169,991
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	425,103	425,103	169,991
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>171,421</b>	<b>169,991</b>	<b>60,267</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	171,421	169,991	60,267

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	364,455.00	364,455.00	0.0%
4) Other Local Revenue		8600-8799	236,703.00	235,800.00	-0.4%
5) TOTAL, REVENUES			601,158.00	600,255.00	-0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	193,999.00	196,990.00	1.5%
2) Classified Salaries		2000-2999	104,735.00	109,577.00	4.6%
3) Employee Benefits		3000-3999	129,501.00	126,232.00	-2.5%
4) Books and Supplies		4000-4999	35,694.00	16,500.00	-53.8%
5) Services and Other Operating Expenditures		5000-5999	272,341.00	140,680.00	-48.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,000.00	120,000.00	0.0%
9) TOTAL, EXPENDITURES			856,270.00	709,979.00	-17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(255,112.00)	(109,724.00)	-57.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(255,112.00)	(109,724.00)	-57.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,103.00	169,991.00	-60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,103.00	169,991.00	-60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,103.00	169,991.00	-60.0%
2) Ending Balance, June 30 (E + F1e)			169,991.00	60,267.00	-64.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	190,364.00	167,703.00	-11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(20,373.00)	(107,436.00)	427.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	350,613.00	350,613.00	0.0%
All Other State Revenue	All Other	8590	13,842.00	13,842.00	0.0%
TOTAL, OTHER STATE REVENUE			364,455.00	364,455.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,800.00	2,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	208,000.00	208,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,903.00	25,000.00	-3.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>236,703.00</b>	<b>235,800.00</b>	<b>-0.4%</b>
<b>TOTAL, REVENUES</b>			<b>601,158.00</b>	<b>600,255.00</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	145,145.00	148,136.00	2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,854.00	48,854.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			193,999.00	196,990.00	1.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,735.00	109,577.00	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,735.00	109,577.00	4.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	38,829.00	46,911.00	20.8%
PERS		3201-3202	19,751.00	19,792.00	0.2%
OASDI/Medicare/Alternative		3301-3302	14,076.00	10,872.00	-22.8%
Health and Welfare Benefits		3401-3402	50,000.00	42,335.00	-15.3%
Unemployment Insurance		3501-3502	162.00	153.00	-5.6%
Workers' Compensation		3601-3602	6,683.00	6,169.00	-7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			129,501.00	126,232.00	-2.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	25.00	25.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	0.0%
Materials and Supplies		4300	33,769.00	14,575.00	-56.8%
Noncapitalized Equipment		4400	1,400.00	1,400.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,694.00	16,500.00	-53.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	890.00	890.00	0.0%
Dues and Memberships		5300	160.00	960.00	500.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,798.00	2,800.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	248,693.00	116,230.00	-53.3%
Communications		5900	19,800.00	19,800.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>272,341.00</b>	<b>140,680.00</b>	<b>-48.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	120,000.00	120,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,000.00	120,000.00	0.0%
TOTAL, EXPENDITURES			856,270.00	709,979.00	-17.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



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>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	377,796	445,215	546,569

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,165.00	8,165.00	0.0%
3) Other State Revenue		8300-8599	4.00	4.00	0.0%
4) Other Local Revenue		8600-8799	893,090.00	893,090.00	0.0%
5) TOTAL, REVENUES			901,259.00	901,259.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	170,680.00	174,769.00	2.4%
3) Employee Benefits		3000-3999	63,715.00	72,742.00	14.2%
4) Books and Supplies		4000-4999	499,817.00	499,817.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,577.00	27,577.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,000.00	25,000.00	25.0%
9) TOTAL, EXPENDITURES			781,789.00	799,905.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			119,470.00	101,354.00	-15.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			119,470.00	101,354.00	-15.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,745.00	445,215.00	36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,745.00	445,215.00	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,745.00	445,215.00	36.7%
2) Ending Balance, June 30 (E + F1e)			445,215.00	546,569.00	22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,602.00	8,602.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	436,613.00	537,967.00	23.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,165.00	8,165.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,165.00</b>	<b>8,165.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	4.00	4.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4.00</b>	<b>4.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	889,640.00	889,640.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,450.00	3,450.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>893,090.00</b>	<b>893,090.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>901,259.00</b>	<b>901,259.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	61,878.00	64,153.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	108,802.00	110,616.00	1.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			170,680.00	174,769.00	2.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4.00	4.00	0.0%
PERS		3201-3202	23,969.00	28,622.00	19.4%
OASDI/Medicare/Alternative		3301-3302	11,872.00	12,950.00	9.1%
Health and Welfare Benefits		3401-3402	24,487.00	27,563.00	12.6%
Unemployment Insurance		3501-3502	77.00	87.00	13.0%
Workers' Compensation		3601-3602	3,306.00	3,516.00	6.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,715.00	72,742.00	14.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	499,817.00	499,817.00	0.0%
TOTAL, BOOKS AND SUPPLIES			499,817.00	499,817.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	892.00	892.00	0.0%
Dues and Memberships		5300	120.00	120.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,330.00	6,330.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,579.00	19,579.00	0.0%
Communications		5900	656.00	656.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,577.00</b>	<b>27,577.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	20,000.00	25,000.00	25.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>20,000.00</b>	<b>25,000.00</b>	<b>25.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>781,789.00</b>	<b>799,905.00</b>	<b>2.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	20,000.00	20,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,440.00	2,440.00	0.0%
5) TOTAL, REVENUES			22,440.00	22,440.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113.00	113.00	0.0%
3) Employee Benefits		3000-3999	16.00	31.00	93.8%
4) Books and Supplies		4000-4999	11,158.00	10,000.00	-10.4%
5) Services and Other Operating Expenditures		5000-5999	964.00	964.00	0.0%
6) Capital Outlay		6000-6999	43,186.00	30,000.00	-30.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,437.00	41,108.00	-25.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,997.00)	(18,668.00)	-43.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,997.00)	(18,668.00)	-43.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,812.00	208,815.00	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,812.00	208,815.00	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,812.00	208,815.00	-13.6%
2) Ending Balance, June 30 (E + F1e)			208,815.00	190,147.00	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	208,815.00	190,147.00	-8.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	20,000.00	20,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,000.00	20,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,440.00	2,440.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,440.00	2,440.00	0.0%
TOTAL, REVENUES			22,440.00	22,440.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	113.00	113.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113.00	113.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3.00	20.00	566.7%
OASDI/Medicare/Alternative		3301-3302	9.00	9.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	3.00	2.00	-33.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16.00	31.00	93.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,061.00	8,903.00	-11.5%
Noncapitalized Equipment		4400	1,097.00	1,097.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,158.00	10,000.00	-10.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	964.00	964.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			964.00	964.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	43,186.00	30,000.00	-30.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,186.00	30,000.00	-30.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>55,437.00</b>	<b>41,108.00</b>	<b>-25.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

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>
<b>COMPONENTS OF ENDING BALANCE:</b>			
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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,970.00	1,970.00	0.0%
5) TOTAL, REVENUES			1,970.00	1,970.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,970.00	1,970.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,970.00	1,970.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	293,704.00	295,674.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,704.00	295,674.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			293,704.00	295,674.00	0.7%
2) Ending Balance, June 30 (E + F1e)			295,674.00	297,644.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	295,674.00	297,644.00	0.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,970.00	1,970.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,970.00	1,970.00	0.0%
TOTAL, REVENUES			1,970.00	1,970.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,494.00	275,494.00	0.0%
5) TOTAL, REVENUES			275,494.00	275,494.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	265,507.00	289,327.00	9.0%
3) Employee Benefits		3000-3999	82,949.00	96,787.00	16.7%
4) Books and Supplies		4000-4999	285,606.00	900,000.00	215.1%
5) Services and Other Operating Expenditures		5000-5999	342,253.00	500,000.00	46.1%
6) Capital Outlay		6000-6999	4,868,410.00	5,838,440.00	19.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,844,725.00	7,624,554.00	30.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,569,231.00)	(7,349,060.00)	32.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,569,231.00)	(7,349,060.00)	32.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,314,855.00	19,745,624.00	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,314,855.00	19,745,624.00	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,314,855.00	19,745,624.00	-22.0%
2) Ending Balance, June 30 (E + F1e)			19,745,624.00	12,396,564.00	-37.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,775,364.00	12,426,304.00	-37.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(29,740.00)	(29,740.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	275,494.00	275,494.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,494.00	275,494.00	0.0%
TOTAL, REVENUES			275,494.00	275,494.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,980.00	5,960.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	262,527.00	283,367.00	7.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>265,507.00</b>	<b>289,327.00</b>	<b>9.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	20,702.00	23,369.00	12.9%
PERS		3201-3202	18,516.00	26,330.00	42.2%
OASDI/Medicare/Alternative		3301-3302	11,219.00	12,719.00	13.4%
Health and Welfare Benefits		3401-3402	26,978.00	28,405.00	5.3%
Unemployment Insurance		3501-3502	130.00	143.00	10.0%
Workers' Compensation		3601-3602	5,404.00	5,821.00	7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>82,949.00</b>	<b>96,787.00</b>	<b>16.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	132,374.00	650,000.00	391.0%
Noncapitalized Equipment		4400	153,232.00	250,000.00	63.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>285,606.00</b>	<b>900,000.00</b>	<b>215.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	10,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	200,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	265,753.00	163,000.00	-38.7%
Communications		5900	76,500.00	122,000.00	59.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>342,253.00</b>	<b>500,000.00</b>	<b>46.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	84,000.00	1,130,000.00	1245.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,784,410.00	4,708,440.00	-1.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,868,410.00</b>	<b>5,838,440.00</b>	<b>19.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,844,725.00</b>	<b>7,624,554.00</b>	<b>30.5%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

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>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Econ Uncertainties (3% Reserve)	-	-	-
c) Undesignated Amount	48,712	48,712	47,847

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	0.00	-100.0%
5) TOTAL, REVENUES			600.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	677.00	677.00	0.0%
3) Employee Benefits		3000-3999	76.00	188.00	147.4%
4) Books and Supplies		4000-4999	8,453.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,523.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,729.00	865.00	-97.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,129.00)	(865.00)	-97.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,129.00)	(865.00)	-97.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,841.00	48,712.00	-37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,841.00	48,712.00	-37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,841.00	48,712.00	-37.4%
2) Ending Balance, June 30 (E + F1e)			48,712.00	47,847.00	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	48,712.00	47,847.00	-1.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			600.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			600.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	677.00	677.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			677.00	677.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9.00	122.00	1255.6%
OASDI/Medicare/Alternative		3301-3302	52.00	52.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	14.00	14.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76.00	188.00	147.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,453.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,453.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,523.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			20,523.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			29,729.00	865.00	-97.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

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
	<hr/>		
<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	-	-	-
	<hr/>		
<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
	<hr/>		
<b>G) ENDING BALANCE JUNE 30 (E+F)</b>	<b>564,257</b>	<b>564,257</b>	<b>339,590</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:	-	-	-
b) Designated Amounts:			
Witter Field	564,257	564,257	339,590
Alan Harvey Theater			
c) Undesignated Amount			

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,100.00	43,100.00	0.0%
5) TOTAL, REVENUES			43,100.00	43,100.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	205.00	205.00	0.0%
3) Employee Benefits		3000-3999	39.00	57.00	46.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	112,259.00	111,705.00	-0.5%
6) Capital Outlay		6000-6999	181,933.00	185,800.00	2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			294,436.00	297,767.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(251,336.00)	(254,667.00)	1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	30,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(221,336.00)	(224,667.00)	1.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	785,592.00	564,256.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,592.00	564,256.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,592.00	564,256.00	-28.2%
2) Ending Balance, June 30 (E + F1e)			564,256.00	339,589.00	-39.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	564,256.00	339,589.00	-39.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,800.00	4,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	38,300.00	38,300.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,100.00	43,100.00	0.0%
TOTAL, REVENUES			43,100.00	43,100.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	205.00	205.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			205.00	205.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30.00	0.00	-100.0%
PERS		3201-3202	0.00	37.00	New
OASDI/Medicare/Alternative		3301-3302	3.00	16.00	433.3%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	5.00	4.00	-20.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			39.00	57.00	46.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,564.00	90,010.00	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,695.00	21,695.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>112,259.00</b>	<b>111,705.00</b>	<b>-0.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	181,933.00	185,800.00	2.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>181,933.00</b>	<b>185,800.00</b>	<b>2.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>294,436.00</b>	<b>297,767.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			30,000.00	30,000.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	60.00	0.0%
5) TOTAL, REVENUES			60.00	60.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,000.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,000.00	2,000.00	-71.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,940.00)	(1,940.00)	-72.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,940.00)	(1,940.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,183.00	8,243.00	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,183.00	8,243.00	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,183.00	8,243.00	-19.1%
2) Ending Net Position, June 30 (E + F1e)			8,243.00	6,303.00	-23.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,243.00	6,303.00	-23.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60.00	60.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60.00	60.00	0.0%
<b>TOTAL, REVENUES</b>			60.00	60.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,711.00	1,711.00	0.0%
Noncapitalized Equipment		4400	289.00	289.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,000.00	2,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	0.00	-100.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,000.00	2,000.00	-71.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	5,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000.00	0.00	-100.0%