

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ASB - FUND 08
2022-23 1st Interim
12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE			-
LOCAL REVENUES	34,941	34,941	-
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	34,941	34,941	-
B) EXPENDITURES:			
CERTIFICATED SALARIES	7,153	7,153	-
CLASSIFIED SALARIES	30	30	-
EMPLOYEE BENEFITS	1,619	1,619	-
BOOKS AND SUPPLIES	21,373	21,373	-
SERVICES/OPERATING EXP.	4,766	4,766	-
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	34,941	34,941	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	-	-	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	338,739	440,874	102,135
ADJUSTMENT TO BEG. BALANCE	102,135		(102,135)
NET BEGINNING BALANCE	440,874	440,874	-
E) ENDING BALANCE JUNE 30 (C+D)	440,874	440,874	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	440,874	440,874	-
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ADULT EDUCATION - FUND 11
2022-23 1st Interim
12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE	410,886	410,886	-
LOCAL REVENUES	150,000	150,000	-
TRANSFER FROM GEN FUND	6,031	6,031	-
TOTAL REVENUES:	566,917	566,917	-
B) EXPENDITURES:			
CERTIFICATED SALARIES	231,071	231,300	229
CLASSIFIED SALARIES	145,666	161,025	15,359
EMPLOYEE BENEFITS	171,260	160,134	(11,126)
BOOKS AND SUPPLIES	1,869	1,869	-
SERVICES/OPERATING EXP.	75,856	75,856	-
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST	23,445	23,445	-
TOTAL EXPENDITURES:	649,167	653,629	4,462
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(82,250)	(86,712)	(4,462)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	105,628	73,002	(32,626)
ADJUSTMENT TO BEG. BALANCE	(32,626)		32,626
NET BEGINNING BALANCE	73,002	73,002	-
E) ENDING BALANCE JUNE 30 (C+D)	(9,248)	(13,710)	(4,462)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	(9,248)	(13,710)	(4,462)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAFETERIA - FUND 13
2022-23 1st Interim
12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	1,300,000	1,300,000	-
STATE REVENUES			-
LOCAL REVENUES	3,021	130,021	127,000
OTHER FINANCING SOURC	83,960	83,960	-
TOTAL REVENUES:	1,386,981	1,513,981	127,000
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES	340,098	423,049	82,951
EMPLOYEE BENEFITS	185,250	215,306	30,056
SUPPLIES	1,165,762	1,165,762	-
SERVICES/OPERATING EXI	53,237	53,237	-
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT/INDIRECT COSTS			-
TRANSFERS OUT (LOAN)			-
TOTAL EXPENDITURES:	1,744,347	1,857,354	113,007
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(357,366)	(343,373)	13,993
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	375,434	343,769	(31,665)
ADJUSTMENT TO BEG. BAL	(31,665)		31,665
NET BEGINNING BALANCE	343,769	343,769	-
E) ENDING BALANCE JUNE 30 ((13,597)	396	13,993
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	(13,597)	396	13,993
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
DEFERRED MAINTENANCE - FUND 14
2022-23 1st Interim
12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
LCFF SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	30,559	30,559	-
TRANSFER FROM GENERAL FU	243,720	243,720	-
TOTAL REVENUES:	274,279	274,279	5,000
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	55,000	55,000	-
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	55,000	55,000	11,000
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	219,279	219,279	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	(156,312)	(127,650)	28,662
ADJUSTMENT TO BEG. BALANC	28,662		(28,662)
NET BEGINNING BALANCE	(127,650)	(127,650)	-
E) ENDING BALANCE JUNE 30 (C+D)	91,629	91,629	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
RRMA (Restricted Maintenance)			
b) Designated Amounts:	91,629	91,629	-
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
SPECIAL RESERVE - NODA - FUND 17
2022-23 1st Interim
 12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	500	500	-
TRANSFERS IN			-
TOTAL REVENUES:	500	500	-
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BOOKS AND SUPPLIES			-
SERVICES/OPERATING EXP.			-
TRANSFER TO GENERAL FUND			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	-		-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	500	500	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	110,556	108,185	(2,371)
ADJUSTMENT TO BEG. BALANCE	(2,371)		2,371
NET BEGINNING BALANCE	108,185	108,185	-
E) ENDING BALANCE JUNE 30 (C+D)	108,685	108,685	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	108,685	108,685	-
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
COUNTY (STATE) SCHOOL FACILITIES - FUND 35
2022-23 1st Interim
 12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES			-
TRANSFERS IN			-
TOTAL REVENUES:	-		-
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.		3,500	3,500
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	-	3,500	3,500
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	-	(3,500)	(3,500)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	3,726	3,722	(4)
ADJUSTMENT TO BEG. BALANCE	(4)		4
NET BEGINNING BALANCE	3,722	3,722	-
E) ENDING BALANCE JUNE 30 (C+D)	3,722	222	(3,500)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	3,722	222	(3,500)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAPITAL FACILITIES - FUND 40
 2022-23 1st Interim
 12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	1,073	1,073	-
OTHER FINANCING SOURCES	344,223	344,223	-
TOTAL REVENUES:	345,296	345,296	-
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	1,155	1,155	-
CAPITAL OUTLAY	297,853	297,853	-
OTHER OUTGO	344,223	344,223	-
TRANSFERS OUT			-
TOTAL EXPENDITURES:	643,231	643,231	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(297,935)	(297,935)	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	675,802	452,773	(223,029)
ADJUSTMENT TO BEG. BALANC	(223,029)		223,029
NET BEGINNING BALANCE	452,773	452,773	-
E) ENDING BALANCE JUNE 30 (C+D)	154,838	154,838	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	154,838	154,838	-
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BOND INTEREST & REDEMPTION FUND - FUND 51
2022-23 1st Interim
12/14/2022

	06/22/22 Adopted Budget	12/14/22 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	496,000	496,000	-
STATE REVENUES	19,800	19,800	-
LOCAL REVENUES	7,366,998	7,366,998	-
OTHER FINANCING SOURCES			-
TOTAL REVENUES:	7,882,798	7,882,798	(4,332,248)
B) EXPENDITURES:			
CERTIFICATED SALARIES			
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS			
BOOKS AND SUPPLIES			
SERVICES/OPERATING EXP.			
CAPITAL OUTLAY			
BOND REDEMPTION	2,530,000	2,530,000	
BOND INTEREST & OTHER CHARG	3,780,910	3,780,910	
TOTAL EXPENDITURES:	6,310,910	6,310,910	(3,060,288)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	1,571,888	1,571,888	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	9,507,842	9,021,209	(486,633)
ADJUSTMENT TO BEG. BALANCE	(486,633)		486,633
NET BEGINNING BALANCE	9,021,209	9,021,209	-
E) ENDING BALANCE JUNE 30 (C+D)	10,593,097	10,593,097	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	10,593,097	10,593,097	-
c) Undesignated Balance			