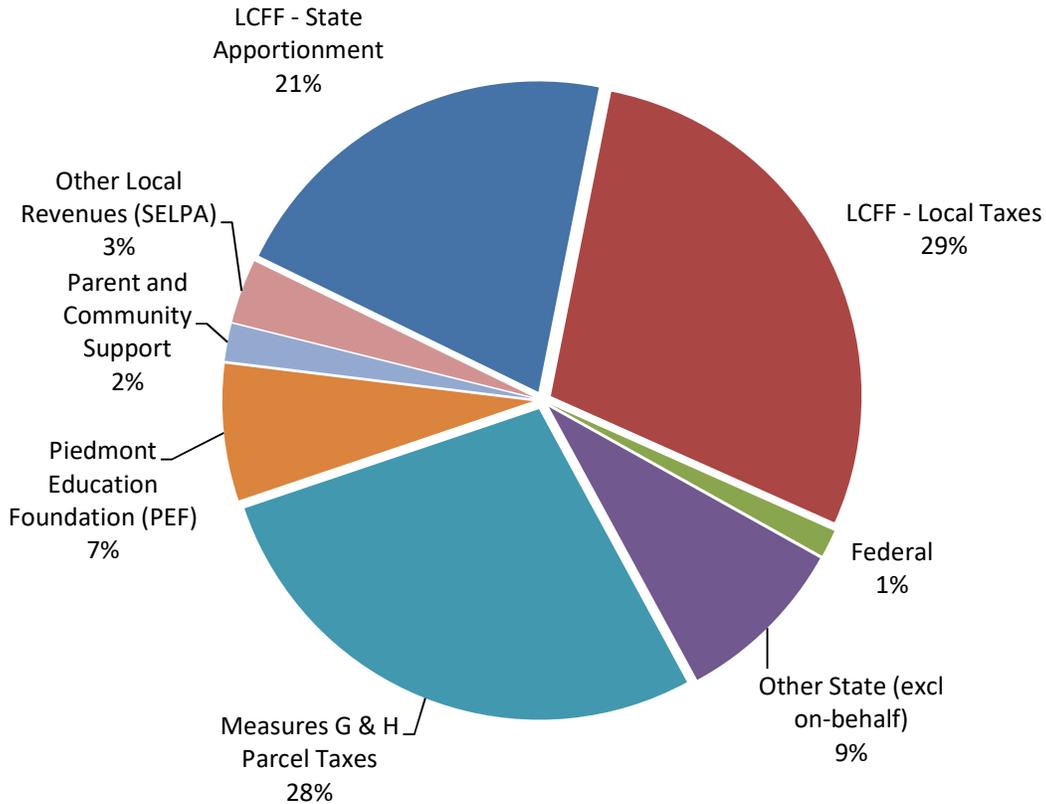
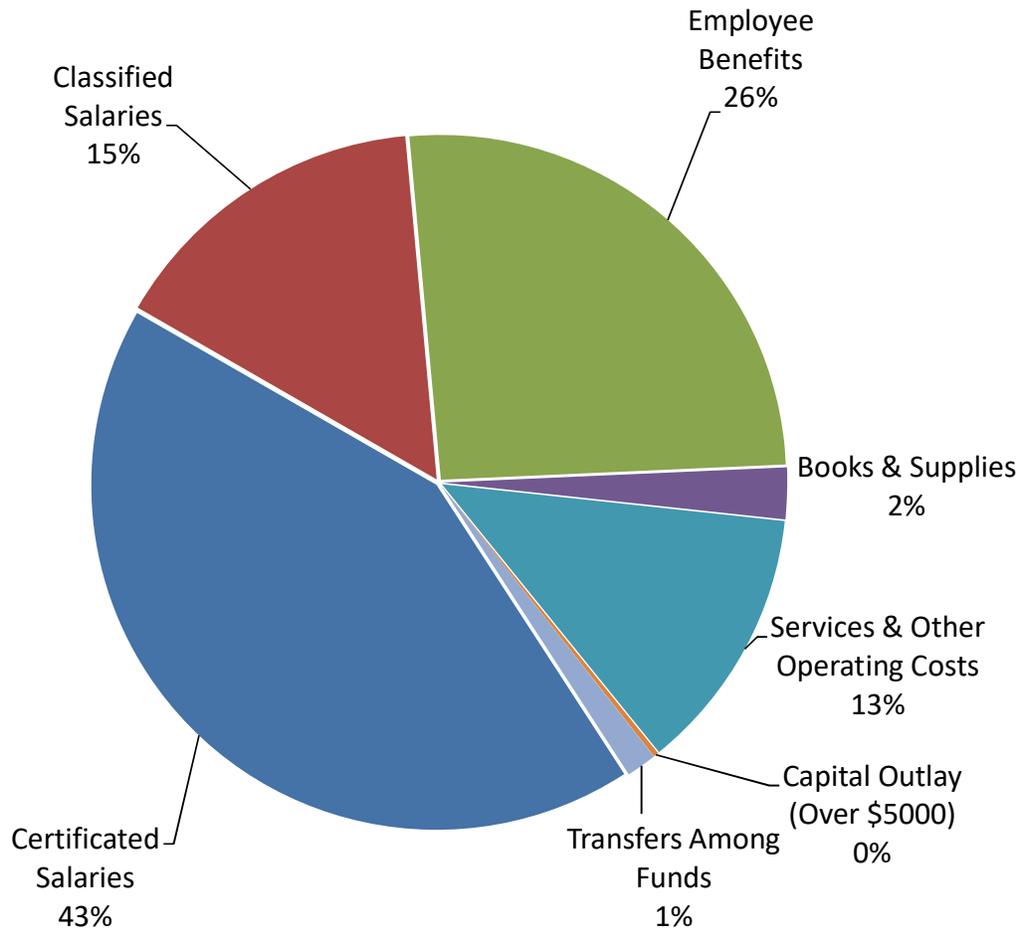


**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND**  
**REVENUE SOURCES**  
**2022-23 Budget - Final Adoption**



| Revenues                                   | Amount               | \$ in Millions  | % of Total  |
|--|----------------------|-----------------|-------------|
| <b>LCFF - State Apportionment</b>          | <b>\$ 10,426,790</b> | <b>\$ 10.43</b> | <b>21%</b>  |
| <b>LCFF - Local Taxes</b>                  | <b>14,236,975</b>    | <b>14.24</b>    | <b>29%</b>  |
| <b>Federal</b>                             | <b>715,518</b>       | <b>0.72</b>     | <b>1%</b>   |
| <b>Other State (excl on-behalf)</b>        | <b>4,480,310</b>     | <b>4.48</b>     | <b>9%</b>   |
| <b>Measures G &amp; H Parcel Taxes</b>     | <b>13,832,723</b>    | <b>13.83</b>    | <b>28%</b>  |
| <b>Piedmont Education Foundation (PEF)</b> | <b>3,550,051</b>     | <b>3.55</b>     | <b>7%</b>   |
| <b>Parent and Community Support</b>        | <b>971,536</b>       | <b>0.97</b>     | <b>2%</b>   |
| <b>Other Local Revenues (SELPA)</b>        | <b>1,662,965</b>     | <b>1.66</b>     | <b>3%</b>   |
| <b>Total Revenues</b>                      | <b>\$ 49,876,868</b> | <b>\$ 49.88</b> | <b>100%</b> |
| <b>Plus State's STRS On-behalf</b>         | <b>2,367,316</b>     |                 |             |
| <b>TOTAL w/ STRS On-behalf</b>             | <b>\$ 52,244,184</b> | <b>\$ 52.24</b> |             |

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
EXPENDITURES  
2022-23 Budget - Final Adoption**



| <b>Expenditures</b>                         | <b>Amount</b>        | <b>\$ in Millions</b> | <b>% of Total</b> |
|---|----------------------|-----------------------|-------------------|
| <b>Certificated Salaries</b>                | <b>\$ 20,119,922</b> | <b>\$ 20.12</b>       | <b>42%</b>        |
| <b>Classified Salaries</b>                  | <b>7,219,069</b>     | <b>7.2</b>            | <b>15%</b>        |
| <b>Employee Benefits</b>                    | <b>12,197,834</b>    | <b>12.2</b>           | <b>26%</b>        |
| <b>Books &amp; Supplies</b>                 | <b>1,141,741</b>     | <b>1.1</b>            | <b>2%</b>         |
| <b>Services &amp; Other Operating Costs</b> | <b>5,904,675</b>     | <b>5.9</b>            | <b>12%</b>        |
| <b>Capital Outlay (Over \$5000)</b>         | <b>110,617</b>       | <b>0.1</b>            |                   |
| <b>Transfers Among Funds</b>                | <b>678,086</b>       | <b>0.7</b>            | <b>1%</b>         |
| <b>Total Expenditures</b>                   | <b>\$ 47,371,944</b> | <b>\$ 47.4</b>        | <b>99.77%</b>     |
| <b>Plus State's STRS On-behalf</b>          | <b>2,367,316</b>     |                       |                   |
| <b>TOTAL w/ STRS On-behalf</b>              | <b>\$ 49,739,260</b> | <b>\$ 49.74</b>       |                   |

**PIEDMONT UNIFIED SCHOOL DISTRICT  
BUDGET COMPARISON  
GENERAL FUND  
2022-23 Budget - Final Adoption**

| BUDGET   | 2021-22<br>Est Actuals<br>6/8/2022 | 2022-23<br>Budget<br>6/8/2022 | Difference<br>btwn 21/22 & 22/23 | Difference<br>% |
|--|------------------------------------|-------------------------------|----------------------------------|-----------------|
| <b>A) REVENUES:</b>                                  |                                    |                               |                                  |                 |
| LOCAL CONTROL FUNDING FORMULA                        | \$ 23,057,651                      | \$ 24,663,765                 | \$ 1,606,114                     | 7%              |
| FEDERAL REVENUES                                     | 1,184,473                          | 715,518                       | (468,955)                        | -40%            |
| STATE REVENUES                                       | 3,069,720                          | 4,480,310                     | 1,410,590                        | 46%             |
| STATE REVENUES - STRS on-behalf                      | 2,273,243                          | 2,367,316                     | 94,073                           | 4%              |
| PARCEL TAX REVENUE - Measure G                       | 10,990,192                         | 11,194,803                    | 204,611                          | 2%              |
| PARCEL TAX REVENUE - Measure H                       | 2,633,239                          | 2,637,920                     | 4,681                            | 0%              |
| LOCAL REVENUES - PEF                                 | 2,750,000                          | 3,550,051                     | 800,051                          | 29%             |
| LOCAL REVENUES - ALL OTHERS                          | 1,426,425                          | 971,536                       | (454,889)                        | -32%            |
| TRFS APPORT FR DISTRICTS (SELPA)                     | 1,408,772                          | 1,662,965                     | 254,193                          | 18%             |
| <b>TOTAL REVENUES:</b>                               | <b>\$ 48,793,715</b>               | <b>\$ 52,244,184</b>          | <b>\$ 3,450,469</b>              | <b>7%</b>       |
| <b>B) EXPENDITURES:</b>                              |                                    |                               |                                  |                 |
| CERTIFICATED SALARIES                                | \$ 19,902,578                      | \$ 20,119,922                 | \$ 217,344                       | 1%              |
| CLASSIFIED SALARIES                                  | 7,225,339                          | 7,219,069                     | (6,270)                          | 0%              |
| EMPLOYEE BENEFITS                                    | 10,487,680                         | 11,830,394                    | 1,342,714                        | 13%             |
| STRS OnBehalf Payment                                | 2,273,243                          | 2,367,316                     | 94,073                           | 4%              |
| POST EMPLOYMENT BENEFITS                             | 367,440                            | 367,440                       | -                                | 0%              |
| BOOKS AND SUPPLIES                                   | 1,811,145                          | 1,141,741                     | (669,404)                        | -37%            |
| SERVICES/OPERATING EXPENDITURES                      | 6,951,787                          | 5,904,675                     | (1,047,112)                      | -15%            |
| CAPITAL OUTLAY (OVER \$5,000)                        | 1,044,632                          | 110,617                       | (934,015)                        | -89%            |
| INDIRECT COSTS                                       | 34,150                             | 15,863                        | (18,287)                         | -54%            |
| TRANSFERS TO & FROM OTHER FUNDS                      | 40,000                             | 662,223                       | 622,223                          | 1556%           |
| <b>TOTAL EXPENDITURES:</b>                           | <b>\$ 50,137,994</b>               | <b>\$ 49,739,260</b>          | <b>\$ (398,734)</b>              | <b>-0.8%</b>    |
| <b>C) NET INCREASE (DECREASE)</b>                    |                                    |                               |                                  |                 |
| IN FUND BALANCE (A-B)                                | (1,344,279)                        | 2,504,924                     | 3,849,203                        |                 |
| <b>D) FUND BALANCE, RESERVES</b>                     |                                    |                               |                                  |                 |
| NET BEGINNING BALANCE                                | 4,715,595                          | 3,371,316                     | (1,344,279)                      |                 |
| <b>E) ENDING BALANCE JUNE 30</b>                     |                                    |                               |                                  |                 |
|  | <b>\$ 3,371,316</b>                | <b>\$ 5,876,240</b>           | <b>\$ 2,504,924</b>              |                 |
| COMPONENTS OF ENDING BALANCE:                        |                                    |                               |                                  |                 |
| a) Reserved Amounts:                                 |                                    |                               |                                  |                 |
| <b>Revolving Cash</b>                                | 44,000                             | 44,000                        | -                                |                 |
| b) Restricted & Committed Amounts:                   |                                    |                               |                                  |                 |
| <b>Unspent Restricted / Grant funds</b>              | 1,125,959                          | 675,965                       | (449,994)                        |                 |
| Measure H - avail for negotiation                    | 254,948                            | 464,564                       | 209,616                          |                 |
| c) Assigned / Designated Amounts:                    |                                    |                               |                                  |                 |
| <b>State LCFF Funding - Hold until confirmed</b>     |                                    | 1,207,139                     | 1,207,139                        |                 |
| <b>State One-Time Funding - Hold until confirmed</b> |                                    | <b>3,385,590</b> *            | 3,385,590                        |                 |
| <b>Economic Uncertainties - 3%</b>                   | 1,504,140                          | 1,492,178                     | (11,962)                         |                 |
| Over/(Under)   | <b>\$ 442,269</b>                  | <b>\$ (1,393,196)</b> *       | (1,835,465)                      |                 |

\* State one-time funds, if over \$650 per student, will be sufficient to cover shortfall once final State Budget is passed

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND BUDGET  
MULTI-YEAR PROJECTION REPORT  
2022-23 Budget - Final Adoption**

| BUDGET  | 2022-23<br>Projected Budget | %             | 2023-24<br>Projected Budget | %            | 2024-25<br>Projected Budget |
|---|-----------------------------|---------------|-----------------------------|--------------|-----------------------------|
|   |                             | Change        |                             | Change       |                             |
| <b>A) REVENUES:</b>                             |                             |               |                             |              |                             |
| LOCAL CONTROL FUNDING FORMULA                   | \$ 23,456,626               | 5.30%         | \$ 24,699,377               | 2.73%        | 25,373,125                  |
| LCFF Add'l Funding w/ ADA Averaging             | 1,207,139                   |               | 661,111                     |              | 385,434                     |
| FEDERAL REVENUES                                | 715,518                     | 0.00%         | 715,518                     | 0.00%        | 715,518                     |
| STATE REVENUES                                  | 4,480,310                   | -74.55%       | 1,140,033                   | 0.00%        | 1,140,048                   |
| STATE REVENUES STRS on-behalf                   | 2,367,316                   | 0.00%         | 2,367,316                   | 0.00%        | 2,367,316                   |
| PARCEL TAX REVENUE - Measure G                  | 11,194,803                  | 2.00%         | 11,418,699                  | 2.00%        | 11,647,073                  |
| PARCEL TAX REVENUE - Measure H                  | 2,637,920                   | 0.00%         | 2,637,920                   | 0.00%        | 2,637,920                   |
| LOCAL REVENUES - PEF                            | 3,550,051                   | -15.49%       | 3,000,000                   | 0.00%        | 3,000,000                   |
| LOCAL REVENUES - ALL OTHERS                     | 971,536                     | 0.36%         | 975,011                     | 0.00%        | 975,011                     |
| TRFS APPORT FR DISTRICTS (SELPA)                | 1,662,965                   | 4.14%         | 1,731,798                   | 0.35%        | 1,737,911                   |
| <b>TOTAL REVENUES:</b>                          | <b>\$ 52,244,184</b>        | <b>-5.55%</b> | <b>\$ 49,346,783</b>        |              | <b>\$ 49,979,355</b>        |
| <b>B) EXPENDITURES:</b>                         |                             |               |                             |              |                             |
| CERTIFICATED SALARIES                           | \$ 20,119,922               | -0.03%        | \$ 20,113,926               | 1.50%        | 20,141,585                  |
| CLASSIFIED SALARIES                             | 7,219,069                   | -0.12%        | 7,210,460                   | 1.25%        | 7,219,590                   |
| EMPLOYEE BENEFITS                               | 11,830,394                  | -5.68%        | 11,158,085                  | -0.22%       | 11,133,113                  |
| STRS OnBehalf Payment                           | 2,367,316                   | 0.00%         | 2,367,316                   | 0.00%        | 2,367,316                   |
| POST EMPLOYMENT BENEFITS                        | 367,440                     | 0.00%         | 367,440                     | 0.00%        | 367,440                     |
| BOOKS & SUPPLIES                                | 1,141,741                   | 3.14%         | 1,177,592                   | 1.97%        | 1,200,790                   |
| SERVICES/OPERATING EXPENDITURES                 | 5,904,675                   | -1.23%        | 5,832,232                   | 3.26%        | 6,022,600                   |
| CAPITAL OUTLAY (ITEMS OVER \$5,000)             | 110,617                     |               | -                           |              |                             |
| DIRECT SUPPORT/INDIRECT COSTS                   | 15,863                      | 0.00%         | 15,863                      | 0.00%        | 15,863                      |
| TRANSFER TO OTHER FUNDS (NET)                   | 662,223                     | -86.94%       | 86,500                      | 0.00%        | 86,500                      |
| <b>TOTAL EXPENDITURES:</b>                      | <b>\$ 49,739,260</b>        | <b>-2.83%</b> | <b>\$ 48,329,413</b>        | <b>0.47%</b> | <b>\$ 48,554,797</b>        |
| <b>C) NET INCREASE (DECREASE)</b>               |                             |               |                             |              |                             |
| IN FUND BALANCE                                 | <b>2,504,924</b>            |               | <b>1,017,370</b>            |              | <b>1,424,557</b>            |
| <b>D) FUND BALANCE, RESERVES</b>                |                             |               |                             |              |                             |
| NET BEGINNING BALANCE                           | 3,371,316                   |               | 5,876,240                   |              | 6,893,610                   |
| <b>E) ENDING BALANCE JUNE 30</b>                | <b>5,876,240</b>            |               | <b>6,893,610</b>            |              | <b>8,318,167</b>            |
| <b>COMPONENTS OF ENDING BALANCE:</b>            |                             |               |                             |              |                             |
| a) Non-spendable Amount - Cash:                 | 44,000                      |               | 44,000                      |              | 44,000                      |
| b) Restricted Amounts:                          |                             |               |                             |              |                             |
| Unspent Grant funds                             | 675,965                     |               | 246,645                     |              | -                           |
| c) Remaining Unrestricted                       |                             |               |                             |              |                             |
| Measure H                                       | 464,564                     |               | 764,844                     |              | 1,019,792                   |
| Set-aside for 3% Reserve                        | 1,492,178                   |               | 1,449,882                   |              | 1,456,644                   |
| Set-aside for ADA Averaging                     | 1,207,139                   |               | 1,868,250                   |              | 2,253,684                   |
| Set-aside State One-Time Grant                  | 3,385,590                   |               | 3,385,590                   |              | 3,385,590                   |
| <b>Add'l Unrestricted - Unassigned</b>          | <b>(1,393,196)</b>          |               | <b>(865,602)</b>            |              | <b>158,457</b>              |
| <b>Fund 17 - Special Reserve (NODA funds)</b>   | <b>112,056</b>              |               | <b>112,056</b>              |              | <b>112,056</b>              |
| Available to apply toward reserve requirement   |                             |               |                             |              |                             |
| Reserve % = Unres Genl Fund +Meas H +Fund 17    | <b>1.36%</b>                |               | <b>3.02%</b>                |              | <b>5.66%</b>                |
| <b>Assumptions:</b>                             |                             |               |                             |              |                             |
| COLA for growth in State funds (excl LCFF)      |                             | <b>5.38%</b>  |                             | <b>4.02%</b> |                             |
| CPI (Increase in cost of supplies and services) |                             | <b>3.14%</b>  |                             | <b>1.97%</b> |                             |
| Enrollment                                      | <b>2,378</b>                |               | <b>2,350</b>                |              | <b>2,238</b>                |
| Estimated P-2 ADA                               | 2,306.72                    |               | 2,279.56                    |              | 2,170.92                    |
| Funded ADA (> of PY, CY ADA)                    | 2,406.88                    |               | 2,306.72                    |              | 2,279.56                    |
| ADA as % of Enrollment                          | <b>0.97</b>                 |               | <b>0.97</b>                 |              | <b>0.97</b>                 |

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**ASB - FUND 08**

**2022-23 ADOPTED BUDGET**

6/8/2022

|  | 06/08/22<br>Est. Actuals | 06/08/22<br>Adopted Budget | Difference<br>2021-2022 to 2022-2023 |
|--|--------------------------|----------------------------|--------------------------------------|
| <b>A) REVENUES:</b>                    |                          |                            |                                      |
| REVENUE LIMIT SOURCES                  |                          |                            | -                                    |
| FEDERAL REVENUES                       |                          |                            | -                                    |
| OTHER STATE REVENUE                    |                          |                            | -                                    |
| LOCAL REVENUES                         | 25,000                   | 25,000                     | -                                    |
| TRANSFER FROM GEN FUND                 |                          |                            | -                                    |
| <b>TOTAL REVENUES:</b>                 | <b>25,000</b>            | <b>25,000</b>              | <b>-</b>                             |
| <b>B) EXPENDITURES:</b>                |                          |                            |                                      |
| CERTIFICATED SALARIES                  | 15,630                   |                            | (15,630)                             |
| CLASSIFIED SALARIES                    | 60                       |                            | (60)                                 |
| EMPLOYEE BENEFITS                      | 3,411                    |                            | (3,411)                              |
| BOOKS AND SUPPLIES                     | 5,899                    | 25,000                     | 19,101                               |
| SERVICES/OPERATING EXP.                |                          |                            | -                                    |
| CAPITAL OUTLAY                         |                          |                            | -                                    |
| OTHER OUTGO                            |                          |                            | -                                    |
| DIRECT SUPPORT/INDIRECT COST           |                          |                            | -                                    |
| <b>TOTAL EXPENDITURES:</b>             | <b>25,000</b>            | <b>25,000</b>              | <b>-</b>                             |
| <b>C) NET INCREASE (DECREASE)</b>      |                          |                            |                                      |
| IN FUND BALANCE (A-B)                  | -                        | -                          | -                                    |
| <b>D) FUND BALANCE, RESERVES</b>       |                          |                            |                                      |
| BEGINNING BALANCE                      | 338,739                  | 338,739                    | -                                    |
| ADJUSTMENT TO BEG. BALANCE             |                          |                            | -                                    |
| NET BEGINNING BALANCE                  | 338,739                  | 338,739                    | -                                    |
| <b>E) ENDING BALANCE JUNE 30 (C+D)</b> | <b>338,739</b>           | <b>338,739</b>             | <b>-</b>                             |
| <b>COMPONENTS OF ENDING BALANCE:</b>   |                          |                            |                                      |
| a) Reserved Amounts:                   |                          |                            |                                      |
| Revolving Cash                         |                          |                            |                                      |
| b) Designated Amounts:                 | 338,739                  | 338,739                    |                                      |
| c) Undesignated Balance                |                          |                            |                                      |

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**ADULT EDUCATION - FUND 11**  
**2022-23 ADOPTED BUDGET**

6/8/2022

|  | 06/08/22<br>Est. Actuals | 06/08/22<br>Adopted Budget | Difference<br>2021-2022 to 2022-2023 |
|--|--------------------------|----------------------------|--------------------------------------|
| <b>A) REVENUES:</b>                    |                          |                            |                                      |
| REVENUE LIMIT SOURCES                  |                          |                            | -                                    |
| FEDERAL REVENUES                       |                          |                            | -                                    |
| OTHER STATE REVENUE                    | 392,781                  | 407,195                    | 14,414                               |
| LOCAL REVENUES                         | 150,000                  | 150,000                    | -                                    |
| TRANSFER FROM GEN FUND                 |                          |                            | -                                    |
| <b>TOTAL REVENUES:</b>                 | <b>542,781</b>           | <b>557,195</b>             | <b>14,414</b>                        |
| <b>B) EXPENDITURES:</b>                |                          |                            |                                      |
| CERTIFICATED SALARIES                  | 183,474                  | 231,071                    | 47,597                               |
| CLASSIFIED SALARIES                    | 143,748                  | 145,666                    | 1,918                                |
| EMPLOYEE BENEFITS                      | 131,000                  | 171,260                    | 40,260                               |
| BOOKS AND SUPPLIES                     | 5,400                    | 1,100                      | (4,300)                              |
| SERVICES/OPERATING EXP.                | 71,725                   | 76,625                     | 4,900                                |
| CAPITAL OUTLAY                         |                          |                            | -                                    |
| OTHER OUTGO                            |                          |                            | -                                    |
| DIRECT SUPPORT/INDIRECT COST           | (3,000)                  | 23,445                     | 26,445                               |
| <b>TOTAL EXPENDITURES:</b>             | <b>532,347</b>           | <b>649,167</b>             | <b>116,820</b>                       |
| <b>C) NET INCREASE (DECREASE)</b>      |                          |                            |                                      |
| IN FUND BALANCE (A-B)                  | <b>10,434</b>            | <b>(91,972)</b>            | <b>(102,406)</b>                     |
| <b>D) FUND BALANCE, RESERVES</b>       |                          |                            |                                      |
| BEGINNING BALANCE                      | 179,495                  | 116,062                    | (63,433)                             |
| ADJUSTMENT TO BEG. BALANCE             | (73,867)                 |                            | 73,867                               |
| NET BEGINNING BALANCE                  | 105,628                  | 116,062                    | 10,434                               |
| <b>E) ENDING BALANCE JUNE 30 (C+D)</b> | <b>116,062</b>           | <b>24,090</b>              | <b>(91,972)</b>                      |

**COMPONENTS OF ENDING BALANCE:**

|                         |         |        |
|-------------------------|---------|--------|
| a) Reserved Amounts:    |         |        |
| Revolving Cash          |         |        |
| b) Designated Amounts:  | 116,062 | 24,090 |
| c) Undesignated Balance |         |        |

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**CAFETERIA - FUND 13**

2022-23 ADOPTED BUDGET

6/8/2022

|  | 06/08/22<br>Est. Actuals | 06/08/22<br>Adopted Budget | Difference<br>2021-2022 to 2022-2023 |
|--|--------------------------|----------------------------|--------------------------------------|
| <b>A) REVENUES:</b>                    |                          |                            |                                      |
| REVENUE LIMIT SOURCES                  |                          |                            | -                                    |
| FEDERAL REVENUES                       | 6,000                    | 800,000                    | 794,000                              |
| STATE REVENUES                         |                          |                            | -                                    |
| LOCAL REVENUES                         | 709,294                  | 5,210                      | (704,084)                            |
| TRANSFER FROM GENERAL FUND             |                          | 263,000                    | 263,000                              |
| <b>TOTAL REVENUES:</b>                 | <b>715,294</b>           | <b>1,068,210</b>           | <b>352,916</b>                       |
| <b>B) EXPENDITURES:</b>                |                          |                            |                                      |
| CERTIFICATED SALARIES                  |                          |                            | -                                    |
| CLASSIFIED SALARIES                    | 197,110                  | 340,098                    | 142,988                              |
| EMPLOYEE BENEFITS                      | 64,193                   | 185,250                    | 121,057                              |
| SUPPLIES                               | 480,350                  | 817,000                    | 336,650                              |
| SERVICES/OPERATING EXP.                | 58,470                   | 16,450                     | (42,020)                             |
| CAPITAL OUTLAY                         |                          |                            | -                                    |
| OTHER OUTGO                            |                          |                            | -                                    |
| DIRECT/INDIRECT COSTS                  |                          |                            | -                                    |
| TRANSFERS OUT (LOAN)                   | -                        | -                          | -                                    |
| <b>TOTAL EXPENDITURES:</b>             | <b>800,123</b>           | <b>1,358,798</b>           | <b>558,675</b>                       |
| <b>C) NET INCREASE (DECREASE)</b>      |                          |                            |                                      |
| IN FUND BALANCE (A-B)                  | <b>(84,829)</b>          | <b>(290,588)</b>           | <b>(205,759)</b>                     |
| <b>D) FUND BALANCE, RESERVES</b>       |                          |                            |                                      |
| BEGINNING BALANCE                      | 375,434                  | 290,605                    | (84,829)                             |
| ADJUSTMENT TO BEG. BALANCE             |                          |                            | -                                    |
| NET BEGINNING BALANCE                  | 375,434                  | 290,605                    | (84,829)                             |
| <b>E) ENDING BALANCE JUNE 30 (C+D)</b> | <b>290,605</b>           | <b>17</b>                  | <b>(290,588)</b>                     |

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:  
 Revolving Cash

b) Designated Amounts: 290,605 17

c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**DEFERRED MAINTENANCE - FUND 14**

2022-23 ADOPTED BUDGET  
6/8/2022

|  | 06/08/22<br>Est. Actuals | 06/08/22<br>Adopted Budget | Difference<br>2021-2022 to 2022-2023 |
|--|--------------------------|----------------------------|--------------------------------------|
| <b>A) REVENUES:</b>                    |                          |                            |                                      |
| LCFF SOURCES                           |                          |                            |                                      |
| FEDERAL REVENUES                       |                          |                            |                                      |
| STATE REVENUES                         |                          |                            |                                      |
| LOCAL REVENUES                         | 30,856                   | 27,440                     | (3,416)                              |
| TRANSFER FROM GENERAL FUND             | 55,000                   | 55,000                     | -                                    |
| <b>TOTAL REVENUES:</b>                 | <b>85,856</b>            | <b>82,440</b>              | <b>(3,416)</b>                       |
| <b>B) EXPENDITURES:</b>                |                          |                            |                                      |
| CERTIFICATED SALARIES                  |                          |                            | -                                    |
| CLASSIFIED SALARIES                    |                          |                            | -                                    |
| EMPLOYEE BENEFITS                      |                          |                            | -                                    |
| BUILDING SUPPLIES                      |                          |                            | -                                    |
| SERVICES/OPERATING EXP.                | 46,842                   | 55,000                     | 8,158                                |
| CAPITAL OUTLAY                         | -                        | -                          | -                                    |
| OTHER OUTGO                            | 8,158                    | -                          | (8,158)                              |
| DIRECT SUPPORT/INDIRECT COST           |                          |                            | -                                    |
| <b>TOTAL EXPENDITURES:</b>             | <b>55,000</b>            | <b>55,000</b>              | <b>-</b>                             |
| <b>C) NET INCREASE (DECREASE)</b>      |                          |                            |                                      |
| IN FUND BALANCE (A-B)                  | <b>30,856</b>            | <b>27,440</b>              | <b>(3,416)</b>                       |
| <b>D) FUND BALANCE, RESERVES</b>       |                          |                            |                                      |
| BEGINNING BALANCE                      | (156,312)                | (125,456)                  | 30,856                               |
| ADJUSTMENT TO BEG. BALANCE             |                          |                            | -                                    |
| NET BEGINNING BALANCE                  | (156,312)                | (125,456)                  | 30,856                               |
| <b>E) ENDING BALANCE JUNE 30 (C+D)</b> | <b>(125,456)</b>         | <b>(98,016)</b>            | <b>27,440</b>                        |

**COMPONENTS OF ENDING BALANCE:**

- a) Reserved Amounts:  
RRMA (Restricted Maintenance)
- b) Designated Amounts: (125,456) (98,016)
- c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**SPECIAL RESERVE - NODA - FUND 17**

2022-23 ADOPTED BUDGET  
6/8/2022

|  | 06/08/22<br>Est. Actuals | 06/08/22<br>Adopted Budget | Difference<br>2021-2022 to 2022-2023 |
|--|--------------------------|----------------------------|--------------------------------------|
| <b>A) REVENUES:</b>                    |                          |                            |                                      |
| REVENUE LIMIT SOURCES                  |                          |                            |                                      |
| FEDERAL REVENUES                       |                          |                            |                                      |
| STATE REVENUES                         |                          |                            |                                      |
| LOCAL REVENUES                         | 1,000                    | 500                        | (500)                                |
| TRANSFERS IN                           |                          |                            | -                                    |
| <b>TOTAL REVENUES:</b>                 | <b>1,000</b>             | <b>500</b>                 | <b>(500)</b>                         |
| <b>B) EXPENDITURES:</b>                |                          |                            |                                      |
| CERTIFICATED SALARIES                  |                          |                            | -                                    |
| CLASSIFIED SALARIES                    |                          |                            | -                                    |
| EMPLOYEE BENEFITS                      |                          |                            | -                                    |
| BOOKS AND SUPPLIES                     |                          |                            | -                                    |
| SERVICES/OPERATING EXP.                |                          |                            | -                                    |
| TRANSFER TO GENERAL FUND               |                          |                            | -                                    |
| OTHER OUTGO                            |                          |                            | -                                    |
| DIRECT SUPPORT/INDIRECT COST           |                          |                            | -                                    |
| <b>TOTAL EXPENDITURES:</b>             | <b>-</b>                 | <b>-</b>                   | <b>-</b>                             |
| <b>C) NET INCREASE (DECREASE)</b>      |                          |                            |                                      |
| IN FUND BALANCE (A-B)                  | 1,000                    | 500                        | (500)                                |
| <b>D) FUND BALANCE, RESERVES</b>       |                          |                            |                                      |
| BEGINNING BALANCE                      | 110,556                  | 111,556                    | 1,000                                |
| ADJUSTMENT TO BEG. BALANCE             |                          |                            | -                                    |
| NET BEGINNING BALANCE                  | 110,556                  | 111,556                    | 1,000                                |
| <b>E) ENDING BALANCE JUNE 30 (C+D)</b> | <b>111,556</b>           | <b>112,056</b>             | <b>500</b>                           |
| <b>COMPONENTS OF ENDING BALANCE:</b>   |                          |                            |                                      |
| a) Reserved Amounts:                   |                          |                            |                                      |
| Revolving Cash                         |                          |                            |                                      |
| b) Designated Amounts:                 | 111,556                  | 112,056                    |                                      |
| c) Undesignated Balance                |                          |                            |                                      |

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**BUILDING - FUND 21**  
**2022-23 ADOPTED BUDGET**

6/8/2022

|  | 06/08/22<br>Est. Actuals | 06/08/22<br>Adopted Budget | Difference<br>2021-2022 to 2022-2023 |
|--|--------------------------|----------------------------|--------------------------------------|
| <b>A) REVENUES:</b>                    |                          |                            |                                      |
| REVENUE LIMIT SOURCES                  |                          |                            | -                                    |
| FEDERAL REVENUES                       |                          |                            | -                                    |
| STATE REVENUES                         |                          |                            | -                                    |
| LOCAL REVENUES                         | 35,000                   |                            | (35,000)                             |
| OTHER FINANCING SOURCES                |                          |                            | -                                    |
| <b>TOTAL REVENUES:</b>                 | <b>35,000</b>            | -                          | <b>(35,000)</b>                      |
| <b>B) EXPENDITURES:</b>                |                          |                            |                                      |
| CERTIFICATED SALARIES                  |                          |                            | -                                    |
| CLASSIFIED SALARIES                    | 253,663                  |                            | (253,663)                            |
| EMPLOYEE BENEFITS                      | 84,765                   |                            | (84,765)                             |
| BUILDING SUPPLIES                      | 102,900                  |                            | (102,900)                            |
| SERVICES/OPERATING EXP.                | 200,808                  |                            | (200,808)                            |
| CAPITAL OUTLAY                         | 7,730,099                |                            | (7,730,099)                          |
| TRANSFER TO STATE SCHOOL FAC. FUND     |                          |                            | -                                    |
| DIRECT SUPPORT/INDIRECT COST           |                          |                            | -                                    |
| <b>TOTAL EXPENDITURES:</b>             | <b>8,372,235</b>         | -                          | <b>(8,372,235)</b>                   |
| <b>C) NET INCREASE (DECREASE)</b>      |                          |                            |                                      |
| IN FUND BALANCE (A-B)                  | (8,337,235)              | -                          | 8,337,235                            |
| <b>D) FUND BALANCE, RESERVES</b>       |                          |                            |                                      |
| BEGINNING BALANCE                      | 8,337,235                | -                          | (8,337,235)                          |
| ADJUSTMENT TO BEG. BALANCE             |                          |                            | -                                    |
| NET BEGINNING BALANCE                  | 8,337,235                | -                          | (8,337,235)                          |
| <b>E) ENDING BALANCE JUNE 30 (C+D)</b> | -                        | -                          | -                                    |

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:  
 Revolving Cash

b) Designated Amounts:

c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**STATE SCHOOL FACILITIES - FUND 35**

2022-23 ADOPTED BUDGET  
6/8/2022

|  | 06/08/22<br>Est. Actuals | 06/08/22<br>Adopted Budget | Difference<br>2021-2022 to 2022-2023 |
|--|--------------------------|----------------------------|--------------------------------------|
| <b>A) REVENUES:</b>                    |                          |                            |                                      |
| REVENUE LIMIT SOURCES                  |                          |                            | -                                    |
| FEDERAL REVENUES                       |                          |                            | -                                    |
| STATE REVENUES                         |                          |                            | -                                    |
| LOCAL REVENUES                         |                          |                            | -                                    |
| TRANSFERS IN                           |                          |                            | -                                    |
| <b>TOTAL REVENUES:</b>                 | -                        | -                          | -                                    |
| <b>B) EXPENDITURES:</b>                |                          |                            |                                      |
| CERTIFICATED SALARIES                  |                          |                            | -                                    |
| CLASSIFIED SALARIES                    |                          |                            | -                                    |
| EMPLOYEE BENEFITS                      |                          |                            | -                                    |
| BUILDING SUPPLIES                      |                          |                            | -                                    |
| SERVICES/OPERATING EXP.                |                          |                            | -                                    |
| CAPITAL OUTLAY                         |                          |                            | -                                    |
| OTHER OUTGO                            |                          |                            | -                                    |
| DIRECT SUPPORT/INDIRECT COST           |                          |                            | -                                    |
| <b>TOTAL EXPENDITURES:</b>             | -                        | -                          | -                                    |
| <b>C) NET INCREASE (DECREASE)</b>      |                          |                            |                                      |
| IN FUND BALANCE (A-B)                  |                          |                            | -                                    |
| <b>D) FUND BALANCE, RESERVES</b>       |                          |                            |                                      |
| BEGINNING BALANCE                      | 3,726                    | 3,726                      | -                                    |
| ADJUSTMENT TO BEG. BALANCE             |                          |                            | -                                    |
| NET BEGINNING BALANCE                  | 3,726                    | 3,726                      | -                                    |
| <b>E) ENDING BALANCE JUNE 30 (C+D)</b> | <b>3,726</b>             | <b>3,726</b>               | <b>-</b>                             |
| <b>COMPONENTS OF ENDING BALANCE:</b>   |                          |                            |                                      |
| a) Reserved Amounts:                   |                          |                            |                                      |
| Revolving Cash                         |                          |                            |                                      |
| b) Designated Amounts:                 | 3,726                    | 3,726                      |                                      |
| c) Undesignated Balance                |                          |                            |                                      |



