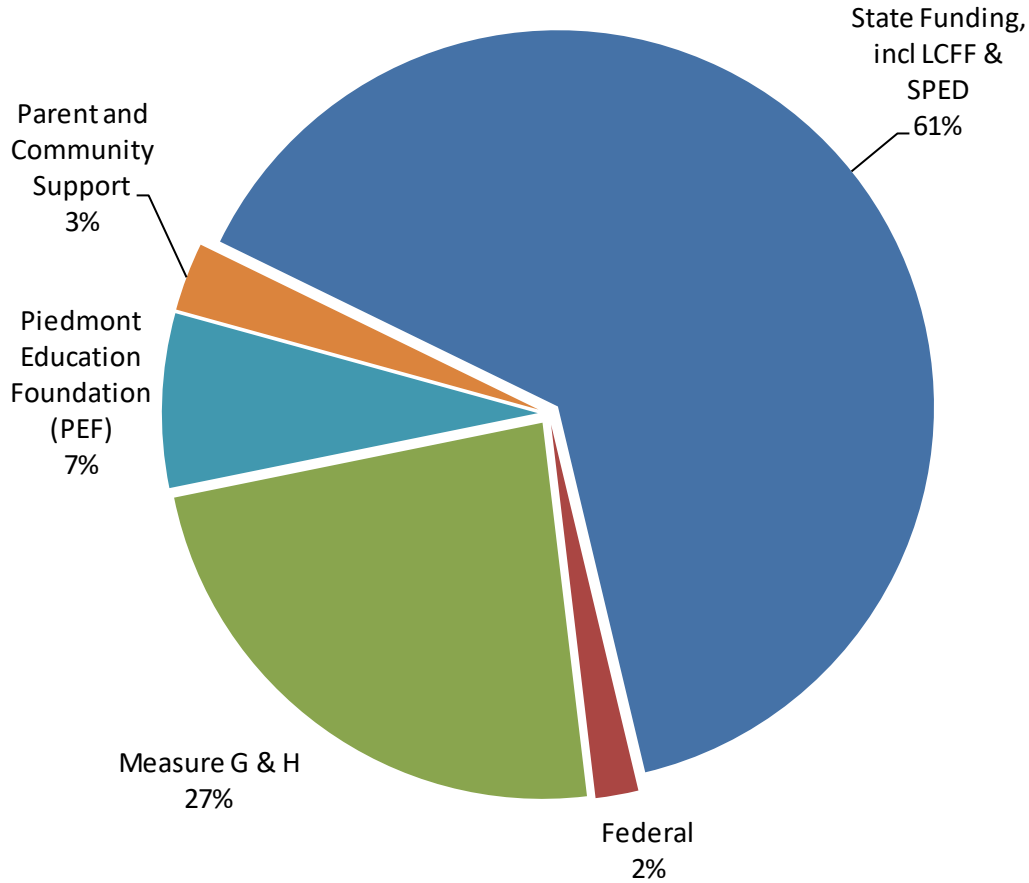


**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND**  
**REVENUE SOURCES**  
**2022-23 Budget - Second Interim**

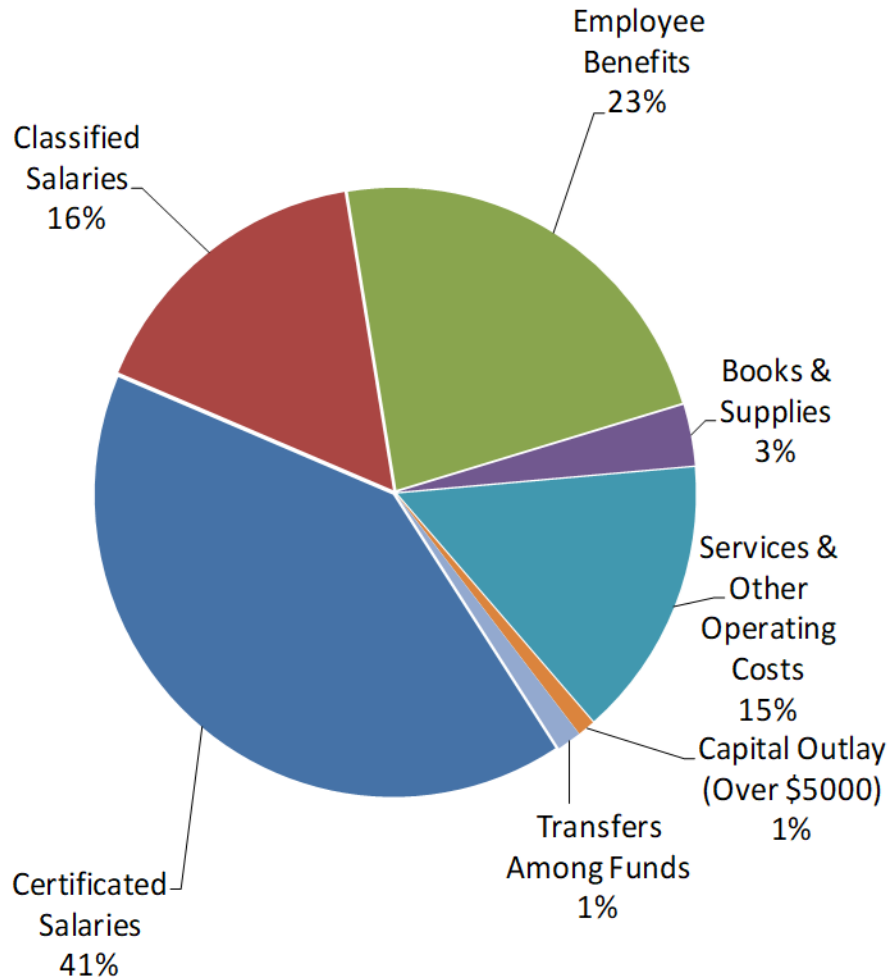


<b>Revenues</b>	<b>Amount</b>	<b>% of Total</b>
<b>State Funding, incl LCFF &amp; SPED</b>	<b>\$30,412,770</b>	<b>61%</b>
<b>Federal</b>	<b>875,181</b>	<b>2%</b>
<b>Measure G</b>	<b>11,251,405</b>	<b>22%</b>
<b>Measure H Parcel Taxes</b>	<b>2,657,467</b>	<b>5%</b>
<b>Piedmont Education Foundation (PEF)</b>	<b>3,550,051</b>	<b>7%</b>
<b>Parent and Community Support</b>	<b>1,395,772</b>	<b>3%</b>
<b>Total Revenues</b>	<b>\$50,142,646</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>\$52,509,962</b>	

**PIEDMONT UNIFIED SCHOOL DISTRICT**

**GENERAL FUND  
EXPENDITURES**

**2022-23 Budget - Second Interim**



Expenditures	Amount	% of Total
Certificated Salaries	\$ 21,626,959	41%
Classified Salaries	8,552,789	16%
Employee Benefits	12,245,712	23%
Books & Supplies	1,734,639	3%
Services & Other Operating Costs	7,984,813	15%
Capital Outlay (Over \$5000)	505,901	1%
Transfers Among Funds	702,797	1%

<b>Total Expenditures</b>	<b>\$ 53,353,610</b>	<b>100.00%</b>
<b>Plus State's STRS On-behalf</b>	<b>2,367,316</b>	

**TOTAL w/ STRS On-behalf \$ 55,720,926**

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND BUDGET  
BUDGET COMPARISON  
2022-23 Budget - SECOND INTERIM**

BUDGET	2022-23 Budget 6/22/2022	2022-23 1st Interim 12/14/2022	2022-23 2nd Interim 3/8/2023	Difference btwn 12/22 & 3/23	Difference %
<b>A) REVENUES:</b>					
LOCAL CONTROL FUNDING FORMULA	\$ 24,663,765	\$ 25,559,252	\$ 25,477,144	\$ (82,108)	-0.32%
FEDERAL REVENUES	715,518	875,181	875,181	-	0.00%
STATE REVENUES	4,480,310	3,034,513	3,299,587	265,074	8.74%
STATE REVENUES - STRS on-behalf	2,367,316	2,367,316	2,367,316	-	0.00%
PARCEL TAX REVENUE - Measure G	11,194,803	11,251,405	11,251,405	-	0.00%
PARCEL TAX REVENUE - Measure H	2,637,920	2,657,467	2,657,467	-	0.00%
LOCAL REVENUES - PEF	3,550,051	3,550,051	3,550,051	-	0.00%
LOCAL REVENUES - ALL OTHERS	971,536	1,200,462	1,395,772	195,310	16.27%
TRFS APPORT FR DISTRICTS (SELPA)	1,662,965	1,636,039	1,636,039	-	0.00%
<b>TOTAL REVENUES:</b>	<b>\$ 52,244,184</b>	<b>\$ 52,131,686</b>	<b>\$ 52,509,962</b>	<b>\$ 378,276</b>	<b>1%</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	\$ 20,119,922	\$ 21,525,246	\$ 21,626,959	\$ 101,713	0.47%
CLASSIFIED SALARIES	7,219,069	8,311,461	8,552,789	241,328	2.90%
EMPLOYEE BENEFITS	11,830,394	11,773,232	11,878,272	105,040	0.89%
STRS OnBehalf Payment	2,367,316	2,367,316	2,367,316	-	0.00%
POST EMPLOYMENT BENEFITS	367,440	367,440	367,440	-	0.00%
BOOKS AND SUPPLIES	1,141,741	1,548,797	1,734,639	185,842	12.00%
SERVICES/OPERATING EXPENDITURES	5,904,675	7,252,353	7,984,813	732,460	10.10%
CAPITAL OUTLAY (OVER \$5,000)	110,617	497,628	505,901	8,273	1.66%
INDIRECT COSTS	15,863	15,863	24,863	9,000	56.74%
TRANSFERS TO & FROM OTHER FUNDS	662,223	677,934	677,934	-	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 49,739,260</b>	<b>\$ 54,337,270</b>	<b>\$ 55,720,926</b>	<b>\$ 1,383,656</b>	<b>3%</b>
<b>C) NET INCREASE (DECREASE)</b>					
IN FUND BALANCE (A-B)	<b>2,504,924</b>	<b>(2,205,584)</b>	<b>(3,210,964)</b>	<b>(1,005,380)</b>	
<b>D) FUND BALANCE, RESERVES</b>					
NET BEGINNING BALANCE	3,371,316	4,888,296	4,888,296	-	
<b>E) ENDING BALANCE JUNE 30</b>					
	<b>\$ 5,876,240</b>	<b>\$ 2,682,712</b>	<b>\$ 1,677,332</b>	<b>\$ (1,005,380)</b>	
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
<b>Revolving Cash</b>	44,000	44,000	44,000	-	
b) Restricted & Committed Amounts:					
<b>Unspent Restricted / Grant funds</b>	675,965	806,829	853,777	46,948	
<b>Parent Club and Other Committed Funds</b>					
Measure H - avail for negotiation			-	-	
c) Assigned / Designated Amounts:					
<b>State LCFF Funding - Hold until confirm</b>	1,207,139			-	
<b>State One-Time Funding - Hold until con</b>	<b>3,385,590</b> *			-	
<b>Set-aside for CSEA settlement</b>	464,564	217,126	-	(217,126)	
<b>Set-aside for AMIM Clawback</b>			451,012		
<b>Economic Uncertainties - 3%</b>	1,492,178	1,630,118	1,671,628	41,510	
Over/(Under)	<b>\$ (1,393,196)</b> *	<b>\$ (15,361)</b>	<b>\$ (1,343,085)</b>	<b>(1,327,724)</b>	

\* 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 - SECOND INTERIM**

BUDGET	2022-23 Second Interim	%	2023-24 Projected Budget	%	2024-25 Projected Budget
		Change		Change	
<b>A) REVENUES:</b>					
LOCAL CONTROL FUNDING FORMULA	\$ 25,477,144	4.62%	\$ 26,653,316	0.43%	26,768,390
FEDERAL REVENUES	875,181	-33.38%	583,081	0.00%	583,081
STATE REVENUES	3,299,587	-38.55%	2,027,592	-15.75%	1,708,304
STATE REVENUES STRS on-behalf	2,367,316	0.00%	2,367,316	0.00%	2,367,316
PARCEL TAX REVENUE - Measure G	11,251,405	2.00%	11,476,433	2.00%	11,705,962
PARCEL TAX REVENUE - Measure H	2,657,467	0.00%	2,657,467	0.00%	2,657,467
LOCAL REVENUES - PEF	3,550,051	-15.49%	3,000,000	0.00%	3,000,000
LOCAL REVENUES - ALL OTHERS	1,395,772	5.37%	1,470,772	0.00%	1,470,772
TRFS APPORT FR DISTRICTS (SELPA)	1,636,039	7.95%	1,766,030	1.77%	1,797,290
<b>TOTAL REVENUES:</b>	<b>\$ 52,509,962</b>	<b>-0.97%</b>	<b>\$ 52,002,007</b>	<b>0.11%</b>	<b>\$ 52,058,582</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	\$ 21,626,959	-3.36%	\$ 20,900,011	-1.25%	20,639,668
CLASSIFIED SALARIES	8,552,789	-10.18%	7,681,886	-0.10%	7,673,826
EMPLOYEE BENEFITS	11,878,272	-3.07%	11,513,436	1.40%	11,674,840
STRS OnBehalf Payment	2,367,316	0.00%	2,367,316	0.00%	2,367,316
POST EMPLOYMENT BENEFITS	367,440	-4.75%	350,000	0.00%	350,000
BOOKS & SUPPLIES	1,734,639	-39.29%	1,053,110	-1.13%	1,041,173
SERVICES/OPERATING EXPENDITURES	7,984,813	-8.19%	7,330,806	2.77%	7,533,870
CAPITAL OUTLAY (ITEMS OVER \$5,000)	505,901	-73.44%	134,370	2.77%	138,092
<b>OTHER REDUCTIONS - To be determined</b>			-		-
DIRECT SUPPORT/INDIRECT COSTS	24,863	-158.10%	(14,445)	0.00%	(14,445)
TRANSFER TO OTHER FUNDS (NET)	677,934	-91.89%	55,000	0.00%	55,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 55,720,926</b>	<b>-7.81%</b>	<b>\$ 51,371,490</b>	<b>0.17%</b>	<b>\$ 51,459,340</b>
<b>NET INCREASE (DECREASE)</b>	<b>(3,210,964)</b>		<b>630,517</b>		<b>599,242</b>
NET BEGINNING BALANCE	4,888,296		1,677,332		2,307,849
<b>E) ENDING BALANCE JUNE 30</b>	<b>1,677,332</b>		<b>2,307,849</b>		<b>2,907,091</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
a) Non-spendable Amount - Cash:	44,000		44,000		44,000
b) Restricted Amounts:					
Unspent Grant funds	853,777		370,660		295,660
Prop 28 - Unspent portion			-		-
c) Remaining Unrestricted					
Measure H (CSEA)	-		320,872		641,744
AMIM held for claw-back	451,012		451,012		451,012
Set-aside for 3% Reserve	1,671,628		1,541,145		1,543,780
<b>Add'l Unrestricted - Unassigned</b>	<b>(1,343,085)</b>		<b>(419,840)</b>		<b>(69,105)</b>
<b>Fund 17 - Special Reserve (NODA funds)</b>	<b>108,685</b>		<b>108,185</b>		<b>108,185</b>
Available to apply toward reserve requirement					
Reserve % = Unres Genl Fund +Meas H +Fund 1	<b>0.78%</b>		<b>3.02%</b>		<b>4.32%</b>
<b>Assumptions:</b>					
COLA for growth in State funds (incl LCFF)		<b>8.13%</b>		<b>3.54%</b>	
CPI (Increase in cost of supplies and services)		<b>3.44%</b>		<b>2.77%</b>	
Enrollment	<b>2,344</b>		<b>2,340</b>		<b>2,300</b>
Estimated P-2 ADA	2,220.17		2,265.95		2,231.03
Funded ADA (> of PY, CY ADA)	2,426.73		2,337.16		2,262.76
ADA as % of Enrollment	<b>0.95</b>		<b>0.97</b>		<b>0.97</b>

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**ASB - FUND 08**  
**2022-23 1st Interim**  
**3/1/2023**

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<b>A) REVENUES:</b>				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES				-
OTHER STATE REVENUE				-
LOCAL REVENUES	34,941	34,941	34,941	-
TRANSFER FROM GEN FUND				-
<b>TOTAL REVENUES:</b>	<b>34,941</b>	<b>34,941</b>	<b>34,941</b>	<b>-</b>
<b>B) EXPENDITURES:</b>				
CERTIFICATED SALARIE	7,153	7,153	7,153	-
CLASSIFIED SALARIES	30	30	30	-
EMPLOYEE BENEFITS	1,619	1,619	1,619	-
BOOKS AND SUPPLIES	21,373	21,373	21,373	-
SERVICES/OPERATING	4,766	4,766	4,766	-
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT SUPPORT/INDIRECT COST				-
<b>TOTAL EXPENDITURES:</b>	<b>34,941</b>	<b>34,941</b>	<b>34,941</b>	<b>-</b>
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	-	-	-	-
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	338,739	440,874	440,874	-
ADJUSTMENT TO BEG. I	102,135			-
NET BEGINNING BALAN	440,874	440,874	440,874	-
<b>E) ENDING BALANCE JUNE :</b>	<b>440,874</b>	<b>440,874</b>	<b>440,874</b>	<b>-</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	440,874	440,874	440,874	-
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**ADULT EDUCATION - FUND 11**  
**2022-23 1st Interim**  
3/1/2023

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<b>A) REVENUES:</b>				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES				-
OTHER STATE REVENUE	410,886	410,886	410,886	-
LOCAL REVENUES	150,000	150,000	150,000	-
TRANSFER FROM GEN FUND	6,031	6,031	6,031	-
<b>TOTAL REVENUES:</b>	<b>566,917</b>	<b>566,917</b>	<b>566,917</b>	<b>-</b>
<b>B) EXPENDITURES:</b>				
CERTIFICATED SALARIES	231,071	231,300	233,319	2,019
CLASSIFIED SALARIES	145,666	161,025	162,817	1,792
EMPLOYEE BENEFITS	171,260	160,134	162,895	2,761
BOOKS AND SUPPLIES	1,869	1,869	4,884	3,015
SERVICES/OPERATING EXP.	75,856	75,856	73,931	(1,925)
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT SUPPORT/INDIRECT COST	23,445	23,445	23,445	-
<b>TOTAL EXPENDITURES:</b>	<b>649,167</b>	<b>653,629</b>	<b>661,291</b>	<b>7,662</b>
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	<b>(82,250)</b>	<b>(86,712)</b>	<b>(94,374)</b>	<b>(7,662)</b>
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	105,628	73,002	73,002	-
ADJUSTMENT TO BEG. BALANCE	(32,626)			-
NET BEGINNING BALANCE	73,002	73,002	73,002	-
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>(9,248)</b>	<b>(13,710)</b>	<b>(21,372)</b>	<b>(7,662)</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	(9,248)	(13,710)	(21,372)	(7,662)
c) Undesignated Balance				

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

2022-23 1st Interim

3/1/2023

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<b>A) REVENUES:</b>				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES	1,300,000	1,300,000	1,300,000	-
STATE REVENUES				-
LOCAL REVENUES	3,021	130,021	130,021	-
OTHER FINANCING SOURC	83,960	83,960	83,960	-
<b>TOTAL REVENUES:</b>	<b>1,386,981</b>	<b>1,513,981</b>	<b>1,513,981</b>	<b>-</b>
<b>B) EXPENDITURES:</b>				
CERTIFICATED SALARIES				-
CLASSIFIED SALARIES	340,098	423,049	421,298	(1,751)
EMPLOYEE BENEFITS	185,250	215,306	219,159	3,853
SUPPLIES	1,165,762	1,165,762	1,192,101	26,339
SERVICES/OPERATING EXI	53,237	53,237	53,237	-
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT/INDIRECT COSTS				-
TRANSFERS OUT (LOAN)	-			-
<b>TOTAL EXPENDITURES:</b>	<b>1,744,347</b>	<b>1,857,354</b>	<b>1,885,795</b>	<b>28,441</b>
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	<b>(357,366)</b>	<b>(343,373)</b>	<b>(371,814)</b>	<b>(28,441)</b>
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	375,434	343,769	343,769	-
ADJUSTMENT TO BEG. BAL	(31,665)			-
NET BEGINNING BALANCE	343,769	343,769	343,769	-
<b>E) ENDING BALANCE JUNE 30 (</b>	<b>(13,597)</b>	<b>396</b>	<b>(28,045)</b>	<b>(28,441)</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	(13,597)	396	(28,045)	(28,441)
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**DEFERRED MAINTENANCE - FUND 14**  
 2022-23 1st Interim  
 3/1/2023

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<b>A) REVENUES:</b>				
LCFF SOURCES				
FEDERAL REVENUES				
STATE REVENUES				
LOCAL REVENUES	30,559	30,559	30,559	-
TRANSFER FROM GENERAL FU	243,720	243,720	243,720	-
<b>TOTAL REVENUES:</b>	<b>274,279</b>	<b>274,279</b>	<b>274,279</b>	<b>-</b>
<b>B) EXPENDITURES:</b>				
CERTIFICATED SALARIES				-
CLASSIFIED SALARIES				-
EMPLOYEE BENEFITS				-
BUILDING SUPPLIES				-
SERVICES/OPERATING EXP.	55,000	55,000	55,000	-
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT SUPPORT/INDIRECT COST				-
<b>TOTAL EXPENDITURES:</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	219,279	219,279	219,279	-
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	(156,312)	(127,650)	(127,650)	-
ADJUSTMENT TO BEG. BALANC	28,662			-
NET BEGINNING BALANCE	(127,650)	(127,650)	(127,650)	-
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>91,629</b>	<b>91,629</b>	<b>91,629</b>	<b>-</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
RRMA (Restricted Maintenance)				
b) Designated Amounts:	91,629	91,629	91,629	-
c) Undesignated Balance				



PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**SPECIAL RESERVE - NODA - FUND 17**  
 2022-23 1st Interim  
 3/1/2023

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<b>A) REVENUES:</b>				
REVENUE LIMIT SOURCES				
FEDERAL REVENUES				
STATE REVENUES				
LOCAL REVENUES	500	500	500	-
TRANSFERS IN				
<b>TOTAL REVENUES:</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</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>-</b>
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	500	500	500	-
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	110,556	108,185	108,185	-
ADJUSTMENT TO BEG. BALANCE	(2,371)			-
NET BEGINNING BALANCE	108,185	108,185	108,185	-
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>108,685</b>	<b>108,685</b>	<b>108,685</b>	<b>-</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	108,685	108,685	108,685	-
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**COUNTY (STATE) SCHOOL FACILITIES - FUND 35**  
**2022-23 1st Interim**  
3/1/2023

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<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.		3,500	3,500	-
CAPITAL OUTLAY				
OTHER OUTGO				
DIRECT SUPPORT/INDIRECT COST				
<b>TOTAL EXPENDITURES:</b>	-	3,500	3,500	-
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	-	(3,500)	(3,500)	-
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	3,726	3,722	3,722	-
ADJUSTMENT TO BEG. BALANCE	(4)			-
NET BEGINNING BALANCE	3,722	3,722	3,722	-
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>3,722</b>	<b>222</b>	<b>222</b>	<b>-</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	3,722	222	222	-
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**CAPITAL FACILITIES - FUND 40**  
**2022-23 1st Interim**  
3/1/2023

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<b>A) REVENUES:</b>				
REVENUE LIMIT SOURCES				
FEDERAL REVENUES				
STATE REVENUES				
LOCAL REVENUES	1,073	1,073	1,073	-
OTHER FINANCING SOURCES	344,223	344,223	344,223	-
<b>TOTAL REVENUES:</b>	<b>345,296</b>	<b>345,296</b>	<b>345,296</b>	<b>-</b>
<b>B) EXPENDITURES:</b>				
CERTIFICATED SALARIES				-
CLASSIFIED SALARIES				-
EMPLOYEE BENEFITS				-
BUILDING SUPPLIES				-
SERVICES/OPERATING EXP.	1,155	1,155	1,155	-
CAPITAL OUTLAY	297,853	297,853	601,131	303,278
OTHER OUTGO	344,223	344,223	344,223	-
TRANSFERS OUT				-
<b>TOTAL EXPENDITURES:</b>	<b>643,231</b>	<b>643,231</b>	<b>946,509</b>	<b>303,278</b>
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	(297,935)	(297,935)	(601,213)	(303,278)
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	675,802	452,773	452,773	-
ADJUSTMENT TO BEG. BALANC	(223,029)		301,074	301,074
NET BEGINNING BALANCE	452,773	452,773	753,847	301,074
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>154,838</b>	<b>154,838</b>	<b>152,634</b>	<b>(2,204)</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	154,838	154,838	152,634	-
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**BOND INTEREST & REDEMPTION FUND - FUND 51**  
**2022-23 1st Interim**  
 3/1/2023

	06/23/22 Adopted Budget	12/08/22 1st Interim	03/01/23 2nd Interim	Difference 1st Interim vs 2nd Interim
<b>A) REVENUES:</b>				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES	496,000	496,000	496,000	-
STATE REVENUES	19,800	19,800	19,800	-
LOCAL REVENUES	7,366,998	7,366,998	7,366,998	-
OTHER FINANCING SOURCES				-
<b>TOTAL REVENUES:</b>	<b>7,882,798</b>	<b>7,882,798</b>	<b>7,882,798</b>	-
<b>B) EXPENDITURES:</b>				
CERTIFICATED SALARIES				
CLASSIFIED SALARIES				
EMPLOYEE BENEFITS				
BOOKS AND SUPPLIES				
SERVICES/OPERATING EXP.				
CAPITAL OUTLAY				
BOND REDEMPTION	2,530,000	2,530,000	2,530,000	-
BOND INTEREST & OTHER CHARGES	3,780,910	3,780,910	3,780,910	-
<b>TOTAL EXPENDITURES:</b>	<b>6,310,910</b>	<b>6,310,910</b>	<b>6,310,910</b>	-
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	1,571,888	1,571,888	1,571,888	-
<b>D) FUND BALANCE, RESERVES</b>				
BEGINNING BALANCE	9,507,842	9,021,209	9,021,209	-
ADJUSTMENT TO BEG. BALANCE	(486,633)			-
NET BEGINNING BALANCE	9,021,209	9,021,209	9,021,209	-
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>10,593,097</b>	<b>10,593,097</b>	<b>10,593,097</b>	-
<b>COMPONENTS OF ENDING BALANCE:</b>				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	10,593,097	10,593,097	10,593,097	-
c) Undesignated Balance				