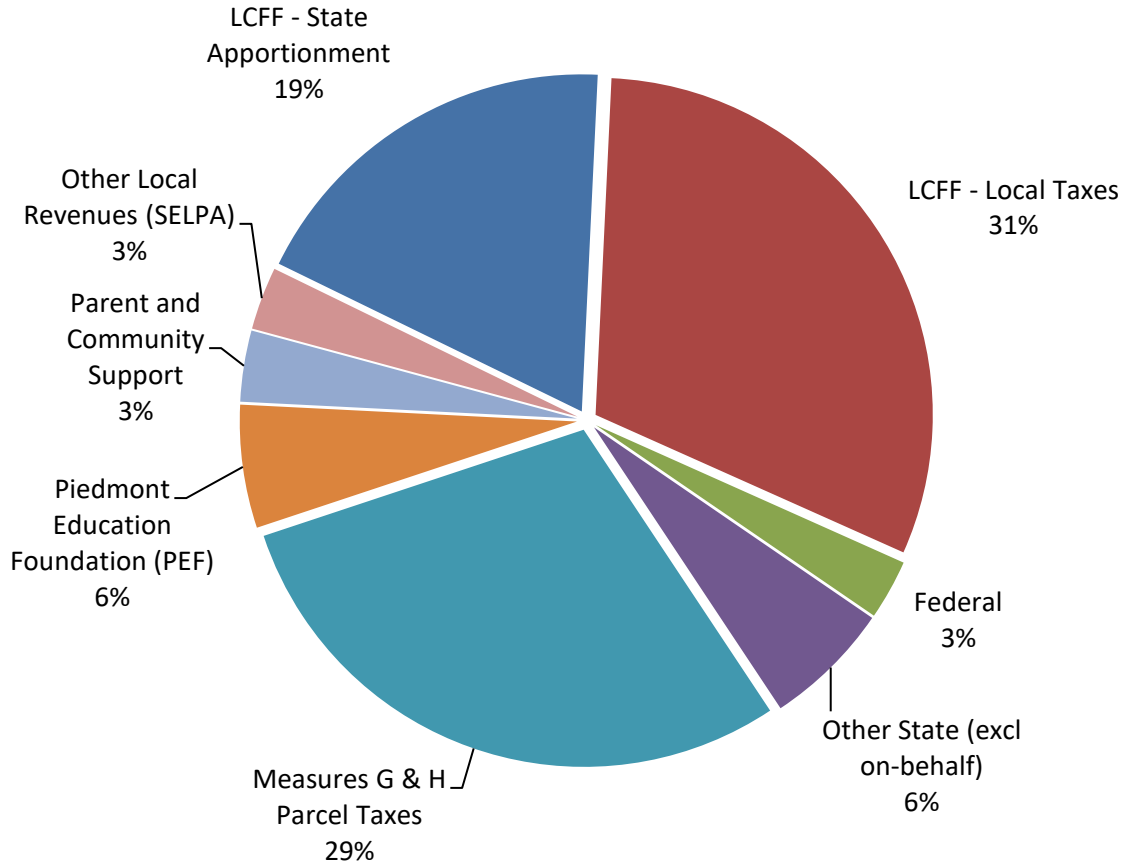
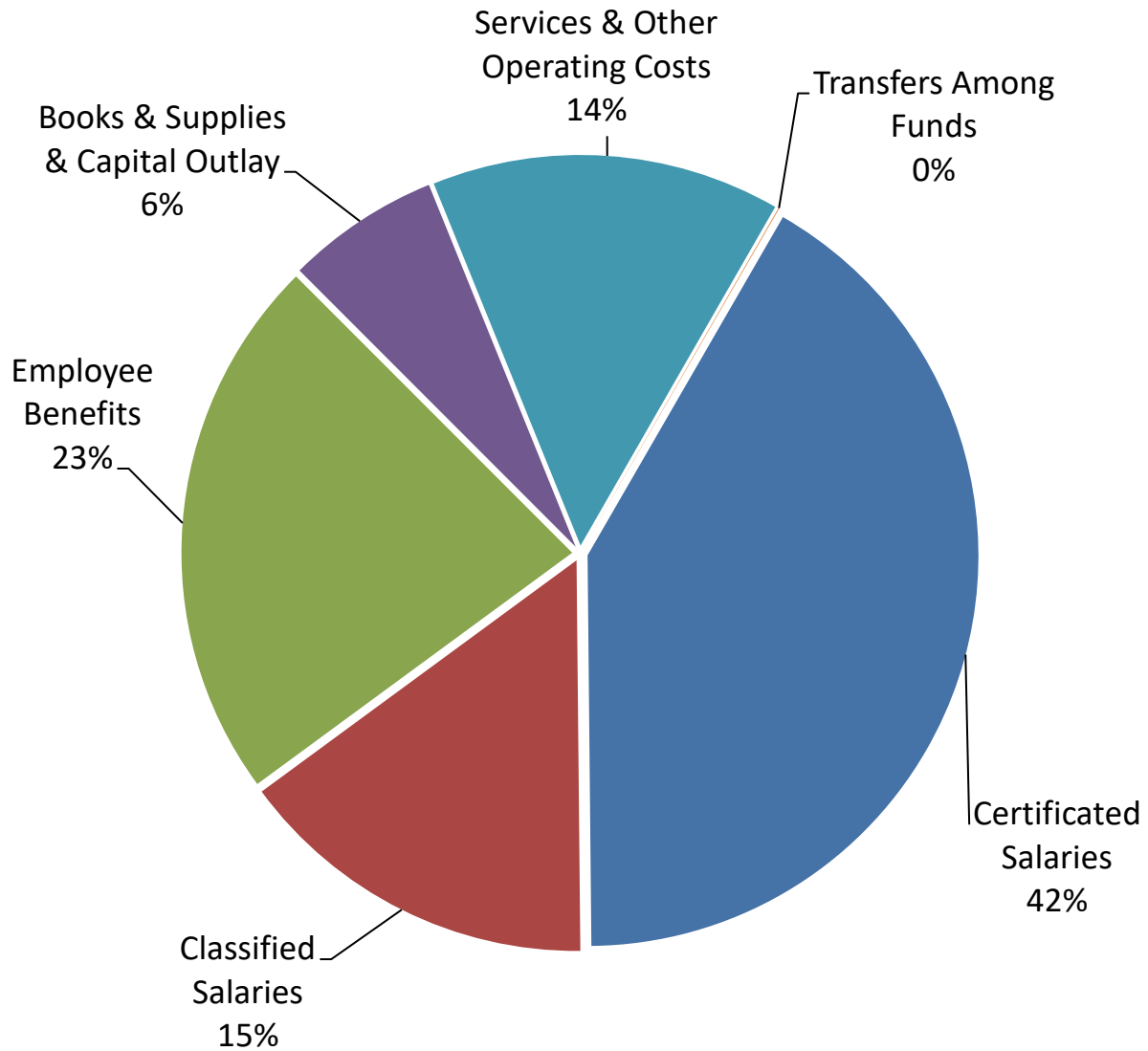


PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
REVENUE SOURCES
2021-22 Budget - Second Interim



Revenues	Amount	\$ in Millions	% of Total
LCFF - State Apportionment	\$ 8,637,704	\$ 8.64	19%
LCFF - Local Taxes	14,419,947	14.42	31%
Federal	1,339,616	1.34	3%
Other State (excl on-behalf)	2,848,862	2.85	6%
Measures G & H Parcel Taxes	13,623,431	13.62	29%
Piedmont Education Foundation (PEF)	2,750,000	2.75	6%
Parent and Community Support	1,588,275	1.59	3%
Other Local Revenues (SELPA)	1,405,363	1.41	3%
Total Revenues	\$ 46,613,198	\$ 46.61	100%
Plus State's STRS On-behalf	1,988,608		
TOTAL w/ STRS On-behalf	\$ 48,601,806	\$ 48.60	

PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES
2021-22 Budget - Second Interim



Expenditures	Amount	\$ in Millions	% of Total
Certificated Salaries	\$ 19,886,342	\$ 19.89	42%
Classified Salaries	7,219,403	7.2	15%
Employee Benefits	10,823,202	10.8	23%
Books & Supplies & Capital Outlay	3,047,805	3.0	6%
Services & Other Operating Costs	6,913,124	6.9	14%
Transfers Among Funds	(15,850)	(0.0)	0%
Total Expenditures	\$ 47,874,026	\$ 47.9	100.00%
Plus State's STRS On-behalf	1,988,608		
TOTAL w/ STRS On-behalf	\$ 49,862,634	\$ 49.86	

**PIEDMONT UNIFIED SCHOOL DISTRICT
BUDGET COMPARISON
GENERAL FUND
2021-22 Second Interim**

BUDGET	Adopted Budget 6/23/2021	2021-22 45 Day Budget 8/11/2021	2021-22 October Update 10/13/2021	2021-22 1st Interim 12/8/2021	2021-22 2nd Interim 3/9/2022	Difference btwn 12/8 & 3/9
A) REVENUES:						
LOCAL CONTROL FUNDING FORMULA	\$ 23,042,739	\$ 23,042,739	\$ 23,042,739	\$ 23,042,530	\$ 23,057,651	\$ 15,121
FEDERAL REVENUES	547,943	547,943	1,226,497	1,226,511	1,339,616	113,105
STATE REVENUES	945,299	1,217,742	1,832,204	2,734,398	2,848,862	114,464
STATE REVENUES - STRS on-behalf	1,898,025	1,988,608	1,988,608	1,988,608	1,988,608	-
PARCEL TAX REVENUE - Measure G	10,990,192	10,990,192	10,990,192	10,990,192	10,990,192	-
PARCEL TAX REVENUE - Measure H	2,500,967	2,633,239	2,633,239	2,633,239	2,633,239	-
LOCAL REVENUES - PEF	2,760,000	2,760,000	2,760,000	2,760,000	2,750,000	(10,000)
LOCAL REVENUES - ALL OTHERS	811,452	811,452	1,134,502	1,326,741	1,588,275	261,534
TRFS APPORT FR DISTRICTS (SELPA)	1,383,857	1,383,857	1,383,857	1,405,363	1,405,363	-
OTHER SOURCES					-	-
TOTAL REVENUES:	\$ 44,880,474	\$ 45,375,772	\$ 46,991,838	\$ 48,107,582	\$ 48,601,806	\$ 494,224
B) EXPENDITURES:						
CERTIFICATED SALARIES	\$ 19,855,848	\$ 19,855,848	\$ 19,640,874	\$ 19,561,661	\$ 19,886,342	\$ 324,681
CLASSIFIED SALARIES	6,816,880	6,816,880	6,816,880	7,093,212	7,219,403	126,191
EMPLOYEE BENEFITS	11,367,883	11,175,883	10,963,517	10,383,498	10,455,762	72,264
STRS OnBehalf Payment	1,898,025	1,988,608	1,988,608	1,988,608	1,988,608	-
POST EMPLOYMENT BENEFITS	367,440	367,440	367,440	367,440	367,440	-
BOOKS AND SUPPLIES / CAPITAL OUTLAY	1,138,929	1,138,929	2,711,080	2,791,131	3,047,805	256,674
SERVICES/OPERATING EXPENDITURES	5,129,037	5,129,037	5,451,053	6,113,005	6,913,124	800,119
TRANSFER TO OTHER FUNDS	81,150	81,150	81,150	86,150	86,150	-
DIRECT SUPPORT/INDIRECT COSTS-OTHER FUN	(102,000)	(102,000)	(102,000)	(102,000)	(102,000)	-
TOTAL EXPENDITURES:	\$ 46,553,192	\$ 46,451,775	\$ 47,918,602	\$ 48,282,705	\$ 49,862,634	\$ 1,579,929
C) NET INCREASE (DECREASE)						
IN FUND BALANCE (A-B)	(1,672,718)	(1,076,003)	(926,764)	(175,123)	(1,260,828)	(1,085,705)
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE	3,891,410	3,891,410	4,715,595	4,715,595	4,715,595	(0)
ADJUSTMENT TO BEG. BALANCE	-	-	-	-	-	-
NET BEGINNING BALANCE	3,891,410	3,891,410	4,715,595	4,715,595	4,715,595	(0)
E) ENDING BALANCE JUNE 30						
	\$ 2,218,692	\$ 2,815,407	\$ 3,788,831	\$ 4,540,472	\$ 3,454,767	\$ (1,085,705)
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
Revolving Cash	50,000	50,000	38,363	50,000	50,000	-
b) Restricted & Committed Amounts:						
Unspent Restricted / Grant funds	20,452	195,992	412,287	1,163,212	1,222,968	59,756
Measure H - avail for negotiation	800,000	915,000	833,000	833,206	246,388	(586,818)
c) Assigned / Designated Amounts:						
Economic Uncertainties - 3%	1,396,596	1,393,553	1,437,558	1,448,481	1,496,782	48,301
Over/(Under)	\$ (48,356)	\$ 260,862	\$ 1,067,623	\$ 1,045,573	\$ 438,629	(606,944)
Unrestricted Balance as % of Exps, excl Measure H	2.90%	3.56%	5.23%	5.17%	3.88%	-1.28%

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
MULTI-YEAR PROJECTION REPORT
2021-22 Second Interim**

BUDGET	2021-22 2nd Interim	% Change	2022-23 Projected Budget	% Change	2023-24 Projected Budget
A) REVENUES:					
LOCAL CONTROL FUNDING FORMULA	\$ 23,057,651	-4.17%	\$ 22,096,269	1.77%	\$ 22,488,261
LCFF Add'l Funding w/ ADA Averaging					
FEDERAL REVENUES	1,339,616	0.00%	659,326	0.00%	659,326
STATE REVENUES	2,848,862	-54.19%	1,305,198	2.62%	1,339,329
STATE REVENUES STRS on-behalf	1,988,608	0.00%	1,988,608	0.00%	1,988,608
PARCEL TAX REVENUE - Measure G	10,990,192	2.00%	11,209,996	2.00%	11,434,196
PARCEL TAX REVENUE - Measure H	2,633,239	0.00%	2,633,239	0.00%	2,633,239
LOCAL REVENUES - PEF	2,750,000	23.64%	3,400,000	-11.76%	3,000,000
LOCAL REVENUES - ALL OTHERS	1,588,275	-18.02%	1,301,994	0.00%	1,301,994
TRFS APPORT FR DISTRICTS (SELPA)	1,405,363	2.73%	1,443,719	2.62%	1,481,473
TOTAL REVENUES:	\$ 48,601,806	-5.27%	\$ 46,038,349	0.63%	\$ 46,326,426
B) EXPENDITURES:					
CERTIFICATED SALARIES (INCLUDES 21-22 2.5%)	\$ 19,886,342	-0.83%	\$ 19,720,863	0.27%	\$ 19,773,841
CLASSIFIED SALARIES (INCLUDES 21-22 3%)	7,219,403	-3.66%	6,955,025	-0.45%	6,923,575
EMPLOYEE BENEFITS	10,455,762	5.84%	11,065,979	0.62%	11,134,939
STRS OnBehalf Payment	1,988,608	0.00%	1,988,608	0.00%	1,988,608
POST EMPLOYMENT BENEFITS	367,440	0.00%	367,440	0.00%	367,440
BOOKS, SUPPLIES, CAPITAL PROJECTS	3,047,805	-49.39%	1,542,492	3.69%	1,599,410
SERVICES/OPERATING EXPENDITURES	6,913,124	-14.95%	5,879,781	3.69%	6,096,745
OTHER REDUCTIONS - BEYOND RIGHTSIZED	-		(201,000)		(1,376,000)
TRANSFER TO DEFERRED MAINT.	86,150	167.82%	230,724	1.61%	234,431
DIRECT SUPPORT/INDIRECT COSTS-OTHER FUNDS	(102,000)	-70.59%	(30,000)	0.00%	(30,000)
TOTAL EXPENDITURES:	\$ 49,862,634	-4.70%	\$ 47,519,912	-1.70%	\$ 46,712,989
C) NET INCREASE (DECREASE)					
IN FUND BALANCE	(1,260,828)		(1,481,564)		(386,563)
D) FUND BALANCE, RESERVES					
NET BEGINNING BALANCE	4,715,595		3,454,767		1,973,203
E) ENDING BALANCE JUNE 30					
	3,454,767		1,973,203		1,586,640
COMPONENTS OF ENDING BALANCE:					
a) Non-spendable Amount - Cash:	50,000		50,000		50,000
b) Restricted Amounts:					
Unspent Grant funds	1,222,968		609,102		246,645
c) Remaining Unrestricted					
Measure H	246,388		492,776		739,164
Set-aside for 3% Reserve	1,496,782		821,265		550,670
Add'l Unrestricted - Unassigned	438,629		60		162
Fund 17 - Special Reserve (NODA funds)	111,556		111,556		111,556
Available to apply toward reserve requirement					
Reserve % = Unrestricted General Fund + Fund 17	4.60%		3.00%		3.00%
Assumptions:					
COLA for growth in State funds (excl LCFF)		5.33%		3.61%	
CPI (Increase in cost of supplies and services)		5.78%		3.69%	
Enrollment	2,349		2,291		2,269
Estimated P-2 ADA	2,261.99		2,223.33		2,198.08
Funded ADA (> of PY, CY ADA)	2,495.47		2,261.99		2,223.33
ADA as % of Enrollment	0.96		0.97		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ASB - FUND 08
2021-22 2nd Interim
3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES				-
OTHER STATE REVENUE				-
LOCAL REVENUES		25,000	25,000	-
TRANSFER FROM GEN FUND				-
TOTAL REVENUES:	-	25,000	25,000	-
B) EXPENDITURES:				
CERTIFICATED SALARIES		-	-	-
CLASSIFIED SALARIES		-	-	-
EMPLOYEE BENEFITS		-	-	-
BOOKS AND SUPPLIES		4,999	5,899	900
SERVICES/OPERATING EXP.		-	-	-
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT SUPPORT/INDIRECT COST		-	-	-
TOTAL EXPENDITURES:	-	4,999	5,899	900
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	-	20,001	19,101	(900)
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE		338,739	338,739	-
ADJUSTMENT TO BEG. BALANCE				-
NET BEGINNING BALANCE	-	338,739	338,739	-
E) ENDING BALANCE JUNE 30 (C+D)	-	358,740	357,840	(900)
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	-	358,740	357,840	
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ADULT EDUCATION - FUND 11
2021-22 2nd Interim
3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES				-
OTHER STATE REVENUE	383,155	392,781	392,781	-
LOCAL REVENUES	227,000	227,000	150,000	(77,000)
TRANSFER FROM GEN FUND				-
TOTAL REVENUES:	610,155	619,781	542,781	(77,000)
B) EXPENDITURES:				
CERTIFICATED SALARIES	184,161	180,643	117,474	(63,169)
CLASSIFIED SALARIES	148,695	139,659	141,385	1,726
EMPLOYEE BENEFITS	140,875	130,522	118,718	(11,804)
BOOKS AND SUPPLIES	11,500	9,850	4,800	(5,050)
SERVICES/OPERATING EXP.	57,600	67,275	72,325	5,050
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT SUPPORT/INDIRECT COSTS	67,000	67,000	67,000	-
TOTAL EXPENDITURES:	609,831	594,949	521,702	(73,247)
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	324	24,832	21,079	(3,753)
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	179,495	181,290	181,290	-
ADJUSTMENT TO BEG. BALANCE		(75,662)	(75,662)	-
NET BEGINNING BALANCE	179,495	105,628	105,628	-
E) ENDING BALANCE JUNE 30 (C+D)	179,819	130,460	126,707	(3,753)
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	179,819	130,460	126,707	
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAFETERIA - FUND 13
2021-22 2nd Interim
3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES	6,000	6,000	6,000	-
STATE REVENUES				-
LOCAL REVENUES	809,176	809,176	644,294	(164,882)
OTHER FINANCING SOURCES				-
TOTAL REVENUES:	815,176	815,176	650,294	(164,882)
B) EXPENDITURES:				
CLASSIFIED SALARIES	172,833	185,282	193,410	8,128
EMPLOYEE BENEFITS	61,691	61,822	64,082	2,260
SUPPLIES	410,500	410,500	440,650	30,150
SERVICES/OPERATING EXP	21,720	21,720	54,470	32,750
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT/INDIRECT COSTS	35,000	35,000	35,000	-
TRANSFERS OUT (LOAN)	-			-
TOTAL EXPENDITURES:	701,744	714,324	787,612	73,288
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	113,432	100,852	(137,318)	(238,170)
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	455,064	568,496	568,496	-
ADJUSTMENT TO BEG. BALANCE		(193,062)	(193,062)	-
NET BEGINNING BALANCE	455,064	375,434	375,434	-
E) ENDING BALANCE JUNE 30 (568,496	476,286	238,116	(238,170)
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	568,496	476,286	238,116	
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
DEFERRED MAINTENANCE - FUND 14
2021-22 2nd Interim
3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
LCFF SOURCES				-
FEDERAL REVENUES				-
STATE REVENUES				-
LOCAL REVENUES	2,000	2,000	30,856	28,856
TRANSFER FROM GENERAL FUND	50,000	55,000	55,000	-
TOTAL REVENUES:	52,000	57,000	85,856	28,856
B) EXPENDITURES:				
CERTIFICATED SALARIES				-
CLASSIFIED SALARIES				-
EMPLOYEE BENEFITS				-
BUILDING SUPPLIES				-
SERVICES/OPERATING EXP.	35,842	46,842	46,842	-
CAPITAL OUTLAY	-			-
OTHER OUTGO	8,158	8,158	8,158	-
DIRECT SUPPORT/INDIRECT COST				-
TOTAL EXPENDITURES:	44,000	55,000	55,000	-
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	8,000	2,000	30,856	28,856
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	(153,186)	(145,186)	(145,186)	-
ADJUSTMENT TO BEG. BALANCE		(11,126)	(11,126)	-
NET BEGINNING BALANCE	(153,186)	(156,312)	(156,312)	-
E) ENDING BALANCE JUNE 30 (C+D)	(145,186)	(154,312)	(125,456)	28,856

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
RRMA (Restricted Maintenance)			
b) Designated Amounts:	(145,186)	(154,312)	(125,456)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
SPECIAL RESERVE - NODA - FUND 17
2021-22 2nd Interim
3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES				-
STATE REVENUES				-
LOCAL REVENUES	1,000	1,000	1,000	-
TRANSFERS IN				-
TOTAL REVENUES:	1,000	1,000	1,000	-
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)	1,000	1,000	1,000	-
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	111,679	112,679	112,679	-
ADJUSTMENT TO BEG. BALANCE		(2,123)	(2,123)	-
NET BEGINNING BALANCE	111,679	110,556	110,556	-
E) ENDING BALANCE JUNE 30 (C+D)	112,679	111,556	111,556	-
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	112,679	111,556	111,556	
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BUILDING - FUND 21
2021-22 2nd Interim
 3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES				-
STATE REVENUES				-
LOCAL REVENUES	10,000	10,000	35,000	25,000
TRANSFER FROM CAPITAL FACILITI	140,960	140,960	140,960	-
TOTAL REVENUES:	150,960	150,960	175,960	25,000
B) EXPENDITURES:				
CERTIFICATED SALARIES				-
CLASSIFIED SALARIES	242,038	248,109	253,663	5,554
EMPLOYEE BENEFITS	89,153	83,073	84,765	1,692
BUILDING SUPPLIES		75,300	102,900	27,600
SERVICES/OPERATING EXP.	8,158	181,158	200,808	19,650
CAPITAL OUTLAY		7,753,500	7,853,140	99,640
TRANSFER TO STATE SCHOOL FAC. FUND				-
DIRECT SUPPORT/INDIRECT COST				-
TOTAL EXPENDITURES:	339,349	8,341,140	8,495,276	154,136
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	(188,389)	(8,190,180)	(8,319,316)	(8,001,791)
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	198,389	10,000	10,000	(188,389)
ADJUSTMENT TO BEG. BALANCE		8,327,235	8,327,235	8,327,235
NET BEGINNING BALANCE	198,389	8,337,235	8,337,235	-
E) ENDING BALANCE JUNE 30 (C+D)	10,000	147,055	17,919	137,055
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	10,000	147,055	17,919	137,055
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
COUNTY (STATE) SCHOOL FACILITIES - FUND 35
 2021-22 2nd Interim
 3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
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.				-
CAPITAL OUTLAY				-
OTHER OUTGO				-
DIRECT SUPPORT/INDIRECT COST				-
TOTAL EXPENDITURES:	-			-
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)				-
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	3,730	3,730	3,730	-
ADJUSTMENT TO BEG. BALANCE		(4)	(4)	-
NET BEGINNING BALANCE	3,730	3,726	3,726	-
E) ENDING BALANCE JUNE 30 (C+D)	3,730	3,726	3,726	-
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	3,730	3,726	3,726	
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAPITAL FACILITIES - FUND 40
2021-22 2nd Interim
3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES				-
STATE REVENUES				-
LOCAL REVENUES			19,988	19,988
OTHER FINANCING SOURCES				-
TOTAL REVENUES:	-		19,988	19,988
B) EXPENDITURES:				
CERTIFICATED SALARIES				-
CLASSIFIED SALARIES				-
EMPLOYEE BENEFITS				-
BUILDING SUPPLIES		26,000	26,000	-
SERVICES/OPERATING EXP.		-	-	-
CAPITAL OUTLAY		30,000	44,988	14,988
OTHER OUTGO				-
TRANSFERS OUT	140,960	140,960	140,960	-
TOTAL EXPENDITURES:	140,960	196,960	211,948	14,988
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	(140,960)	(196,960)	(191,960)	5,000
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	642,371	501,411	501,411	-
ADJUSTMENT TO BEG. BALANCE		174,391	174,391	-
NET BEGINNING BALANCE	642,371	675,802	675,802	-
E) ENDING BALANCE JUNE 30 (C+D)	501,411	478,842	483,842	5,000
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	501,411	478,842	483,842	
c) Undesignated Balance				

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BOND INTEREST & REDEMPTION FUND - FUND 51
2021-22 2nd Interim
3/4/2022

	06/23/21 Adopted Budget	12/08/21 1st Interim	03/09/22 2nd Interim	Difference 12/08 to 03/04
A) REVENUES:				
REVENUE LIMIT SOURCES				-
FEDERAL REVENUES	496,000	526,000	526,000	-
STATE REVENUES	35,500	20,300	20,300	-
LOCAL REVENUES	10,720,788	6,373,740	8,979,191	2,605,451
OTHER FINANCING SOURCES				-
TOTAL REVENUES:	11,252,288	6,920,040	9,525,491	2,605,451
B) EXPENDITURES:				
CERTIFICATED SALARIES				-
CLASSIFIED SALARIES				-
EMPLOYEE BENEFITS				-
BOOKS AND SUPPLIES				-
SERVICES/OPERATING EXP.				-
CAPITAL OUTLAY				-
BOND REDEMPTION	5,780,000	2,495,000	3,410,000	915,000
BOND INTEREST & OTHER CHARG	4,495,388	4,720,100	3,847,070	(873,030)
TOTAL EXPENDITURES:	10,275,388	7,215,100	7,257,070	41,970
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	976,900	(295,060)	2,268,421	2,563,481
D) FUND BALANCE, RESERVES				
BEGINNING BALANCE	12,686,898	13,663,798	13,663,798	-
ADJUSTMENT TO BEG. BALANCE		(4,155,956)	(4,155,956)	-
NET BEGINNING BALANCE	12,686,898	9,507,842	9,507,842	-
E) ENDING BALANCE JUNE 30 (C+D)	13,663,798	9,212,782	11,776,263	2,563,481
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash				
b) Designated Amounts:	13,663,798	9,212,782	11,776,263	
c) Undesignated Balance				