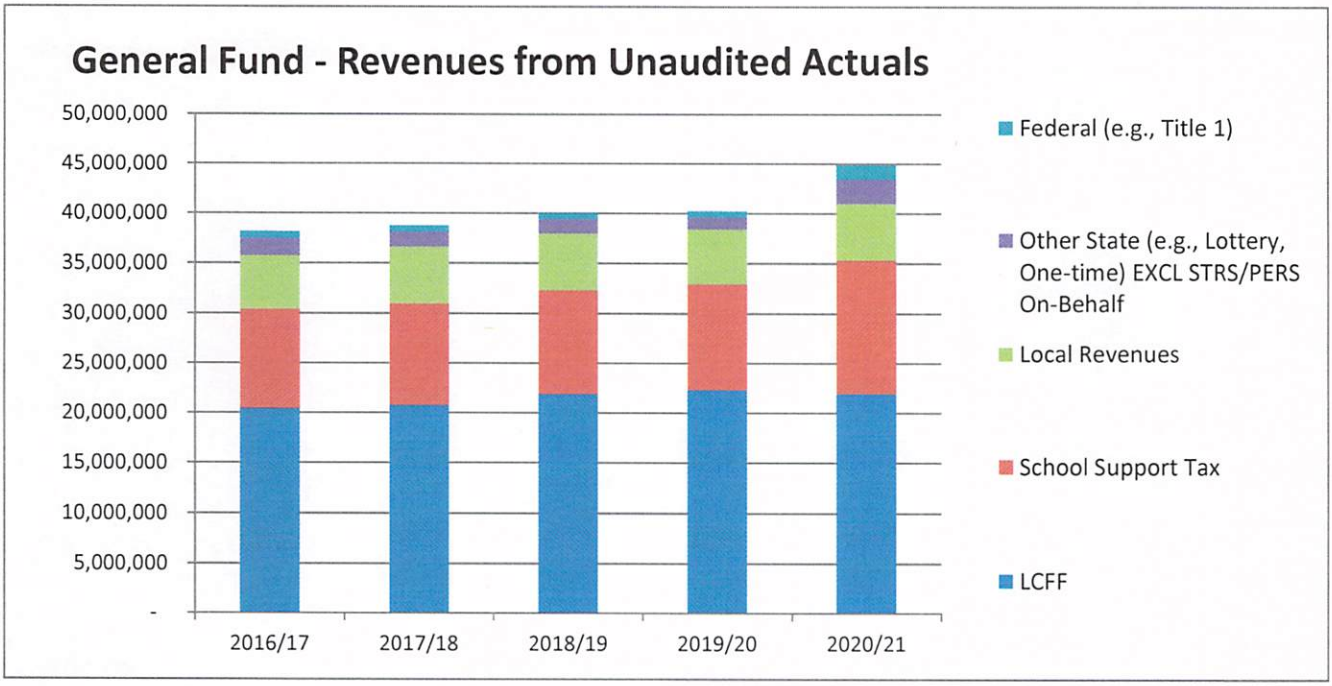
PIEDMONT UNIFIED SCHOOL DISTRICT
BUDGET COMPARISON
GENERAL FUND
2020-21 Unaudited Actuals

BUDGET	2020-21 Adopted 6/30/2020	2020-21 1st Interim 12/15/2020	2020-21 2nd Interim 3/10/2021	2020-21 Est. Actuals 6/23/2021	2020-21 Unaud. Actuals 9/14/2021	Difference btwn Bud & Act	Difference %
A) REVENUES:							
LOCAL CONTROL FUNDING FORMULA	$ 20,177,921	$ 21,909,575	$ 21,945,294	$ 21,945,294	$ 21,965,049	$ 1,787,128	4.2%
FEDERAL REVENUES	679,571	1,499,258	1,500,047	1,489,551	1,478,530	798,959	1.9%
STATE REVENUES	1,009,692	1,177,546	1,179,671	3,409,149	2,450,185	1,440,493	3.4%
STATE REVENUES - STRS on-behalf	2,296,780	2,296,780	2,296,780	2,296,780	1,888,572	(408,208)	-1.0%
PARCEL TAX REVENUE - Measure G	10,774,698	10,774,698	10,774,698	10,815,687	10,815,686	40,988	0.1%
PARCEL TAX REVENUE - Measure H	2,587,399	2,587,399	2,587,399	2,500,967	2,500,967	(86,432)	-0.2%
LOCAL REVENUES - PEF	3,375,704	3,375,704	3,375,704	3,375,704	3,375,704	-	0.0%
LOCAL REVENUES - ALL OTHERS	651,768	633,323	660,583	896,766	1,033,944	382,176	0.9%
TRFS APPORT FR DISTRICTS (SELPA)	1,401,052	1,401,052	1,401,052	1,302,895	1,307,069	(93,983)	-0.2%
OTHER SOURCES	-				20	20	0.0%
TOTAL REVENUES:	**$ 42,954,585**	**$ 45,655,335**	**$ 45,721,228**	**$ 48,032,793**	**$ 46,815,726**	**$ 3,861,141**	9.0%
B) EXPENDITURES:							0.0%
CERTIFICATED SALARIES	$ 18,251,853	$ 18,875,707	$ 19,157,773	$ 19,628,632	$ 19,978,556	$ 1,726,703	4.0%
CLASSIFIED SALARIES	5,692,685	6,028,262	5,945,045	6,222,541	6,286,279	593,594	1.4%
EMPLOYEE BENEFITS	9,648,815	9,763,125	9,633,105	9,765,691	9,475,958	(172,857)	-0.4%
STRS OnBehalf Payment	2,296,780	2,296,780	2,296,780	2,296,780	1,888,572	(408,208)	-1.0%
POST EMPLOYMENT BENEFITS	366,000	367,320	367,320	367,320	344,016	(21,984)	-0.1%
BOOKS AND SUPPLIES / CAPITAL OUTLAY	1,083,267	1,994,605	1,975,223	2,912,408	1,557,883	474,616	1.1%
SERVICES/OPERATING EXPENDITURES	4,443,269	5,205,487	5,539,652	5,702,660	5,286,823	843,554	2.0%
TRANSFER TO OTHER FUNDS	81,150	81,150	81,150	81,150	81,150	-	0.0%
DIRECT SUPPORT/INDIRECT COSTS-ADULT ED.	(67,000)	(67,000)	(67,000)	(67,000)	(38,046)	28,954	0.1%
DIRECT SUPPORT/INDIRECT COSTS-CAFETERIA	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	-	0.0%
TOTAL EXPENDITURES:	**$ 41,761,819**	**$ 44,510,436**	**$ 44,894,048**	**$ 46,875,182**	**$ 44,826,192**	**$ 3,064,373**	7.1%
C) NET INCREASE (DECREASE)							
IN FUND BALANCE (A-B)	**1,192,766**	**1,144,899**	**827,180**	**1,157,611**	**1,989,534**	**796,768**	1.9%
D) FUND BALANCE, RESERVES							
BEGINNING BALANCE	1,732,822	2,733,798	2,733,798	2,733,799	2,733,306	1,000,484	
ADJUSTMENT TO BEG. BALANCE		-	(492)	-	(7,245)	(7,245)	
NET BEGINNING BALANCE	1,732,822	2,733,798	2,733,306	2,733,799	2,726,061	993,239	2.3%
E) ENDING BALANCE JUNE 30	**$ 2,925,588**	**$ 3,878,697**	**$ 3,560,486**	**$ 3,891,410**	**$ 4,715,595**	**$ 1,790,007**	4.2%
COMPONENTS OF ENDING BALANCE:							
a) Reserved Amounts:							
Revolving Cash	$ 25,000	$ 25,000	$ 25,000	$ 50,000	**38,363**		
b) Restricted & Committed Amounts:							
Unspent Restricted / Grant funds	5,713	139,891	153,473	1,523,777	**1,050,455**		
Parent Club and Other Commited Funds	-	-	-	-	**530,632**		
Measure H - 3.5% + 3 days	1,337,399	88,268	88,268	-	-		
Measure H - avail for negotiation	-	1,143,978	1,143,978	-	-		
c) Assigned / Designated Amounts:							
Economic Uncertainties - 3%	**1,252,855**	**1,335,313**	**1,346,997**	**1,406,255**	**1,345,000**		
Designated to pay for part of Beach VRF		280,000	280,000	280,000	**280,000**		
Designated to pay for Other Fund contributions		102,000	102,000	-	-		
Designated to pay for Elem Play Surfaces		-	-	-	**75,540**		
Designated to pay for PMS HVAC replacement		-	-	-	**107,400**		
Designated to pay for support during quarantine		764,247	324,606	-	**340,000**		
Designated to cover expenses in following yea	**304,621**	-	**96,165**	**630,000**	**948,205**		
Over/(Under)	**$ 0**	**$ (0)**	**$ (1)**	**$ 1,378**	**$ -**		
Unrestricted Balance as % of Exps, excl Measure H	6.93%	8.34%	7.53%	4.94%	**8.09%**		

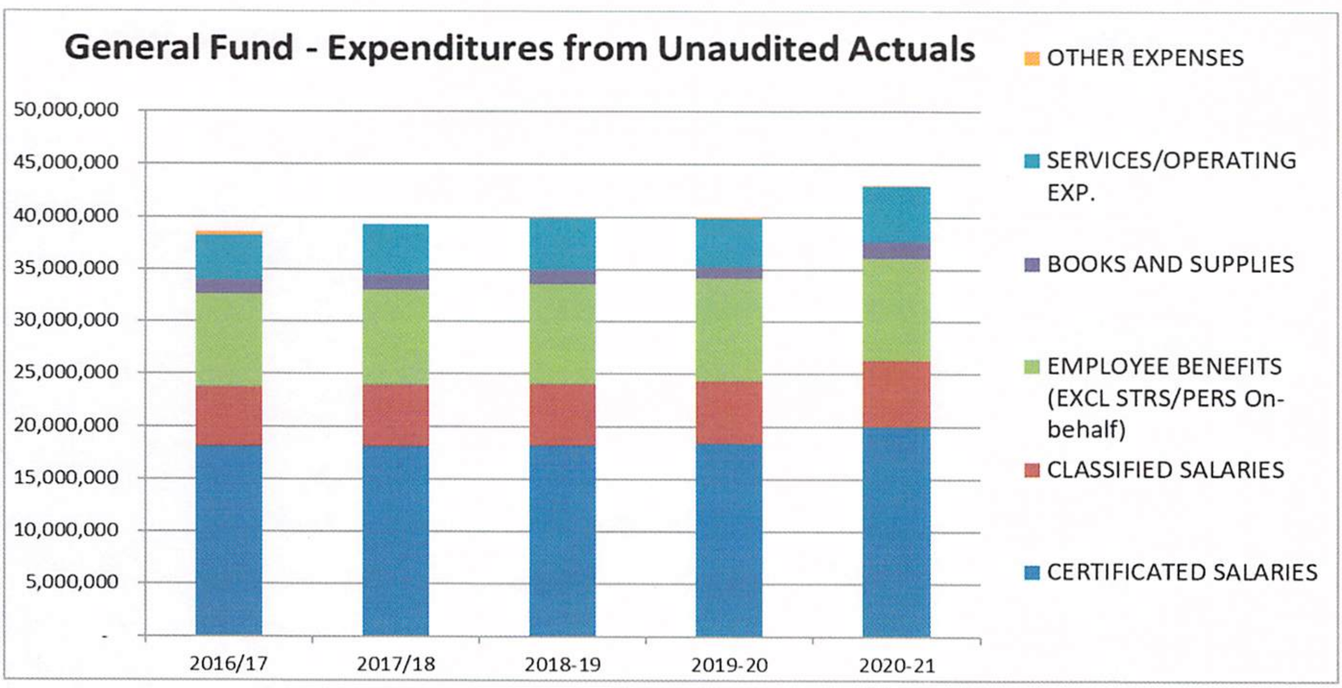
PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUND 01
5 Year History
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Unaudited Actuals 09/12/18	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 09/09/20	2020/21 Unaudited Actuals 09/14/20
A) REVENUES:					
LOCAL CONTROL FUNDING FORMULA	20,429,606	20,766,766	21,931,705	22,316,420	21,965,049
FEDERAL REVENUES	704,676	678,855	632,382	643,538	1,478,530
STATE REVENUES	1,717,139	1,461,242	1,420,914	1,196,308	2,450,185
STRS & PERS OnBehalf Contribution *	1,450,883	1,037,895	3,108,306	2,273,745	1,888,572
PARCEL TAX REVENUE	9,990,966	10,191,315	10,406,243	10,617,162	13,316,653
LOCAL REVENUES	4,241,653	4,533,575	4,495,876	4,259,622	4,409,648
TRFS APPORT.FR DISTRICTS (SELPA)	1,054,492	1,106,020	1,139,125	1,197,676	1,307,069
TRANSFER FROM OTHER FUNDS/SOURCES			197,187	140,733	20
TOTAL REVENUES:	**39,589,415**	**39,775,668**	**43,331,738**	**42,645,203**	**46,815,726**
B) EXPENDITURES:					
CERTIFICATED SALARIES	18,115,179	18,174,023	18,275,002	18,457,702	19,978,556
CLASSIFIED SALARIES	5,622,493	5,716,406	5,765,092	5,853,458	6,286,279
EMPLOYEE BENEFITS	8,479,486	8,780,445	9,187,702	9,530,297	9,475,958
STRS OnBehalf Payment *	1,450,883	1,037,895	3,108,306	2,273,745	1,888,572
POST EMPLOYMENT BENEFITS	373,845	376,528	379,014	337,496	344,016
BOOKS AND SUPPLIES	1,453,010	1,444,191	1,323,490	1,119,372	1,510,867
SERVICES/OPERATING EXP.	4,209,242	4,765,590	4,937,589	4,598,114	5,286,823
CAPITAL OUTLAY	194,682	61,862	13,761	211,136	47,015
TRANSFER TO CAPITAL FACILITIES	55,000	30,000	30,000	100,000	-
TRANSFER TO DEFERRED MAINT.	190,000	20,000	31,195	50,000	50,000
TRANSFER TO PARCEL TAX RESERVE	-	-	-	-	-
TRANSFER TO SELF-INSURANCE FUND	-	5,000	-	-	-
TRANSFER TO PAY DOWN VRF LOAN					31,150
DIRECT SUPPORT/IND COSTS- ADULT ED.	(120,000)	(120,000)	(120,000)	(120,000)	(38,046)
DIRECT SUPPORT/IND COSTS- CAFETERIA		(20,000)	(25,000)	(35,000)	(35,000)
TOTAL EXPENDITURES:	**40,023,819**	**40,271,940**	**42,906,151**	**42,376,320**	**44,826,192**
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	(434,404)	(496,272)	425,587	268,883	1,989,534
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	2,969,512	2,535,108	2,038,837	2,464,423	2,733,306
ADJUSTMENT TO BEG. BAL	-				(7,245)
NET BEGINNING BALANCE	2,969,512	2,535,108	2,038,837	2,464,423	2,726,061
E) ENDING BALANCE	**2,535,108**	**2,038,837**	**2,464,423**	**2,733,306**	**4,715,595**
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Revolving Cash	25,000	25,000	36,080	25,000	38,363
Restricted Ending Balances	142,626	193,935	204,424	125,945	1,050,455
b) Designated Amounts:					
Econ Uncertainties (4%)	1,600,953				
Econ Uncertainties (3%)		1,208,158	1,287,185	1,271,080	1,345,000
Other Designations & Carryover	264,179	371,808	821,319	889,820	1,333,572
c) Additional Reserve	502,350	239,935	115,416	421,461	948,205

* A PERS On-Behalf was made in 2018-19 only.



General Fund - Revenues from Unaudited Actuals
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2016/17
2017/18
2018/19
2019/20
2020/21
Federal (e.g., Title 1)
Other State (e.g., Lottery, One-time) EXCL STRS/PERS On-Behalf
Local Revenues
School Support Tax
LCFF



General Fund - Expenditures from Unaudited Actuals
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2016/17
2017/18
2018-19
2019-20
2020-21
OTHER EXPENSES
SERVICES/OPERATING EXP.
BOOKS AND SUPPLIES
EMPLOYEE BENEFITS (EXCL STRS/PERS On-behalf)
CLASSIFIED SALARIES
CERTIFICATED SALARIES

PIEDMONT UNIFIED SCHOOL DISTRICT
Student Activity Special Revenues
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	**2017/18** Unaudited Actuals 09/12/18	**2018/19** Unaudited Actuals 09/11/19	**2019/20** Unaudited Actuals 9/9/2020	**2020/21** Unaudited Actuals 9/14/2021	**2021/22** Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES	-	-				-
FEDERAL REVENUES	-	-				-
STATE REVENUES						
LOCAL REVENUES						
TRANSFER IN FROM GEN FUND						
TOTAL REVENUES:	-	-	-	-	-	-
B) EXPENDITURES:						
CERTIFICATED SALARIES						
CLASSIFIED SALARIES						
EMPLOYEE BENEFITS						
BOOKS AND SUPPLIES						
SERVICES/OPERATING EXP.						
OTHER OUTGO						
DIRECT SUPPORT/COST						
TOTAL EXPENDITURES:	-	-	-	-	-	-
C) NET INCREASE (DECREASE)						
IN FUND BALANCE (A-B)	-	-	-	-	-	-
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE		-	-	-	-	338,739
ADJUSTMENT TO BEG. BAL				-	338,739	
NET BEGINNING BALANCE	-	-	-	-	338,739	**338,739**
E) ENDING BALANCE	-	-	-	-	338,739	**338,739**
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:					338,739	338,739
		-				
b) Designated Amounts:						

PIEDMONT UNIFIED SCHOOL DISTRICT
ADULT EDUCATION - FUND 11
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Unaudited Actuals 09/12/18	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES	-	-				-
FEDERAL REVENUES	-	-				-
STATE REVENUES	369,950	364,305	406,291	400,541	386,935	383,155
LOCAL REVENUES	282,134	315,438	274,153	249,807	84,403	227,000
TRANSFER IN FROM GEN FUND						
TOTAL REVENUES:	**652,084**	**679,743**	**680,444**	**650,348**	**471,338**	**610,155**
B) EXPENDITURES:						
CERTIFICATED SALARIES	253,672	195,052	213,781	215,203	181,972	184,161
CLASSIFIED SALARIES	108,857	103,751	112,994	113,283	132,171	148,695
EMPLOYEE BENEFITS	123,595	111,174	144,744	142,239	114,376	140,875
BOOKS AND SUPPLIES	13,180	14,282	14,534	24,329	16,104	11,500
SERVICES/OPERATING EXP.	883,537	120,136	93,467	51,235	54,825	57,600
OTHER OUTGO		-	-	112,260	-	-
DIRECT SUPPORT/COST	120,000	120,000	120,000	120,000	38,046	67,000
TOTAL EXPENDITURES:	**1,502,841**	**664,395**	**699,520**	**778,548**	**537,494**	**609,831**
C) NET INCREASE (DECREASE)						
IN FUND BALANCE (A-B)	(850,757)	15,348	(19,076)	(128,200)	(66,156)	324
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE	1,275,860	425,102	440,450	421,375	293,175	105,628
ADJUSTMENT TO BEG. BAL				-	(121,391)	
NET BEGINNING BALANCE	1,275,860	425,102	440,450	421,375	171,783	**105,628**
E) ENDING BALANCE	**425,102**	**440,450**	**421,375**	**293,175**	**105,628**	**105,952**
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
Adult Education Block Grant		7,651	17,033	75,230	73,757	-
AB104 Consortium Block Grant	309,071	362,159	318,393	134,981	134,981	**105,952**
b) Designated Amounts:						
Speaker Series	82,120	(9,132)	51,299	-	-	
Local Program	33,913	79,772	34,651	82,964	(103,110)	

PIEDMONT UNIFIED SCHOOL DISTRICT
CAFETERIA - FUND 13
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Unaudited Actuals 09/12/18	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES	-	-				-
FEDERAL REVENUES	5,504	8,698	6,182	3,511	-	6,000
STATE REVENUES	-	4	11,274	-	-	-
LOCAL REVENUES	826,897	918,465	1,048,763	577,520	12,903	809,176
TOTAL REVENUES:	**832,401**	**927,167**	**1,066,219**	**581,032**	**12,903**	**815,176**
B) EXPENDITURES:						
CERTIFICATED SALARIES			-			
CLASSIFIED SALARIES	155,697	159,897	181,580	174,378	182,775	172,833
EMPLOYEE BENEFITS	58,354	63,828	82,297	58,150	57,498	61,691
SUPPLIES	449,210	456,463	483,654	391,170	874	410,500
SERVICES/OPERATING EXP.	38,606	17,072	13,347	22,111	30,545	21,720
OTHER OUTGO	-	-		-	-	-
OTHER INTERFUND TRANSFI	-	20,000	25,000	35,000	35,000	35,000
TOTAL EXPENDITURES:	**701,867**	**717,260**	**785,877**	**680,810**	**306,692**	**701,744**
C) NET INCREASE (DECREASE)						
IN FUND BALANCE (A-B)	130,534	209,907	280,342	(99,778)	(293,789)	113,432
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE	195,211	325,745	535,652	815,994	716,216	375,434
ADJUSTMENT TO BEG. BAL				-	(46,994)	
NET BEGINNING BALANCE	195,211	325,745	535,652	815,994	669,222	375,434
E) ENDING BALANCE	**325,745**	**535,652**	**815,994**	**716,216**	**375,434**	**488,866**
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
Restricted	8,602	9,135	15,317	18,828		
b) Designated Amounts:						
Econ Uncertainties	317,144	526,517	800,677	697,388	375,434	488,866

PIEDMONT UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND - FUND 14
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Unaudited Actuals 09/12/18	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES						
FEDERAL REVENUES	-	-	-	-	-	-
STATE REVENUES	-	-	-	-	-	-
LOCAL REVENUES	554	2,475	53,588	2,574	29,250	2,000
TRANSFER IN FROM GEN FUI	190,000	20,000	31,195	50,000	50,000	50,000
TOTAL REVENUES:	**190,554**	**22,475**	**84,784**	52,574	79,250	**52,000**
B) EXPENDITURES:						
CERTIFICATED SALARIES	-	-	-	-	-	
CLASSIFIED SALARIES	26,829	113	-	-	-	
EMPLOYEE BENEFITS	10,284	14	-	-	-	
BUILDING SUPPLIES	12,350	11,235	10,003	6,057	-	-
SERVICES/OPERATING EXP.	13,055	1,130	57,172	65,662	64,245	35,842
CAPITAL OUTLAY	3,997	43,184	64,498	297,578	-	-
OTHER OUTGO	-	-	-	8,158	8,158	8,158
DIRECT SUPPORT/COST	-	-	-	-	-	
TOTAL EXPENDITURES:	**66,515**	**55,676**	**131,673**	**377,455**	**72,403**	**44,000**
C) NET INCREASE/DECREASE						
IN FUND BALANCE (A-B)	124,039	(33,201)	(46,889)	(324,882)	6,847	**8,000**
D) FUND BALANCE, RESERVES				-	-	
BEGINNING BALANCE	117,773	241,812	208,612	161,722	(163,159)	(156,312)
ADJUSTMENT TO BEG. BAL						
NET BEGINNING BALANCE	117,773	241,812	208,612	161,722	(163,159)	(156,312)
E) ENDING BALANCE	**241,812**	**208,612**	**161,722**	**(163,159)**	**(156,312)**	**(148,312)**

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:						
Restricted RRMA Funds				8,158		
Due to Cafeteria Fund for VRF Project				(273,609)		
b) Designated Amounts:						
Econ Uncertainties	241,812	208,612	161,722	102,292	(156,312)	(148,312)

PIEDMONT UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - FUND 17 - NODA
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Unaudited Actuals 09/12/18	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES		-	-			-
FEDERAL REVENUES		-	-			-
STATE REVENUES		-	-			-
LOCAL REVENUES	1,861	1,116	2,029	3,297	2,378	1,000
TOTAL REVENUES:	**1,861**	**1,116**	**2,029**	**3,297**	**2,378**	**1,000**
B) EXPENDITURES:						
CERTIFICATED SALARIES	-	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
BOOKS AND SUPPLIES	-	-	-	-	-	-
SERVICES/OPERATING EXP.	-	-	-	-	-	-
OTHER OUTGO	-	-	-	-	-	-
DIRECT SUPPORT/COST	-	-	-	-	-	-
TOTAL EXPENDITURES:	**-**	**-**	**-**	**-**	**-**	**-**
C) NET INCREASE/DECREASE						
IN FUND BALANCE (A-B)	1,861	1,116	2,029	3,297	2,378	1,000
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE	99,874	101,736	102,852	104,882	108,179	110,557
ADJUSTMENT TO BEG. BAL	1			-		
NET BEGINNING BALANCE	99,875	101,736	102,852	104,882	108,179	110,557
E) ENDING BALANCE	**101,736**	**102,852**	**104,882**	**108,179**	**110,557**	**111,557**
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
b) Designated Amounts:						
Noda Endowment	100,000	100,000	100,000	100,000	100,000	100,000
Available for Arts Grant	1,736	2,852	4,882	8,179	10,557	11,557
Econ Uncertainties						

PIEDMONT UNIFIED SCHOOL DISTRICT
BUILDING FUND - FUND 21
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Unaudited Actuals 09/12/18	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES	-		-			-
FEDERAL REVENUES	-		-	-	-	-
STATE REVENUES	-		17,831	-	-	-
LOCAL REVENUES	26,000,139	279,575	382,621	30,674,236	10,397,253	150,960
TOTAL REVENUES:	**26,000,139**	**279,575**	**400,452**	**30,674,236**	**10,397,253**	**150,960**
B) EXPENDITURES:						
CERTIFICATED SALARIES	-	-	-	-	-	-
CLASSIFIED SALARIES	78,488	265,642	248,658	252,723	262,253	246,105
EMPLOYEE BENEFITS	28,003	82,971	96,253	83,600	82,531	90,033
BUILDING SUPPLIES	39,349	278,816	174,273	202,028	397,569	-
SERVICES/OPERATING EXP.	238,040	245,666	344,004	656,572	329,569	8,158
CAPITAL OUTLAY	301,405	2,810,075	4,701,475	24,002,283	23,241,917	-
OTHER OUTGO	-	-	-			-
DIRECT SUPPORT/COST	-	-	-			-
TOTAL EXPENDITURES:	**685,285**	**3,683,170**	**5,564,663**	**25,197,206**	**24,313,838**	**344,296**
C) NET INCREASE/DECREASE						
IN FUND BALANCE (A-B)	25,314,854	(3,403,595)	(5,164,211)	5,477,030	(13,916,585)	(193,336)
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE	0	25,314,854	21,911,260	16,776,789	22,253,819	8,337,234
ADJUSTMENT TO BEG. BAL			29,740			
NET BEGINNING BALANCE	0	25,314,854	21,941,000	16,776,789	22,253,819	8,337,234
E) ENDING BALANCE	**25,314,854**	**21,911,260**	**16,776,789**	**22,253,819**	**8,337,234**	**8,143,898**
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
Restricted	25,314,854	21,911,260	16,776,789	22,253,819	8,337,234	8,143,898

PIEDMONT UNIFIED SCHOOL DISTRICT
STATE (COUNTY) SCHOOL FACILITIES FUND - FUND 35
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Unaudited Actuals 09/12/18	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES	-	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-	-
STATE REVENUES	-	-	-	-	-	-
LOCAL REVENUES	368	594	278	74	73	-
TRANSFER FROM BUILDING FD	-	-	-			-
TOTAL REVENUES:	**368**	**594**	**278**	**74**	**73**	**-**
B) EXPENDITURES:						
CERTIFICATED SALARIES	-	-	-	-	-	-
CLASSIFIED SALARIES	3,765	677	-	-	-	-
EMPLOYEE BENEFITS	370	75	-	-	-	-
BUILDING SUPPLIES	9,718	9,286	-	-	-	-
SERVICES/OPERATING EXP.	794	24,426	2	-	-	-
CAPITAL OUTLAY	(52,430)	39,684	983	-	-	-
OTHER OUTGO	-	-	-	-	-	-
DIRECT SUPPORT/COST	-	-	-	-	-	-
TOTAL EXPENDITURES:	**(37,782)**	**74,148**	**986**	**-**	**-**	**-**
C) NET INCREASE/DECREASE						
IN FUND BALANCE (A-B)	38,150	(73,554)	(708)	74	73	-
D) FUND BALANCE, RESERVES				-	-	
BEGINNING BALANCE	39,691	77,842	4,287	3,579	3,653	3,726
ADJUSTMENT TO BEG. BAL		-	-	-	-	-
NET BEGINNING BALANCE	39,691	77,842	4,287	3,579	3,653	3,726
E) ENDING BALANCE	**77,842**	**4,287**	**3,579**	**3,653**	**3,726**	**3,726**
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
Restricted	77,842	4,287	3,579	3,653	3,726	3,726

PIEDMONT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND - FUND 40
2020-21 UNAUDITED ACTUALS
09/14/21

	2016/17 Unaudited Actuals 09/13/17	2017/18 Jnaudited Actuals 09/12/18	2018/19 Jnaudited Actuals 09/11/19	2019/20 Jnaudited Actuals 9/9/2020	2020/21 Jnaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:						
REVENUE LIMIT SOURCES	-	-	-			-
FEDERAL REVENUES	-	-	-			-
STATE REVENUES	-	-	-			-
LOCAL REVENUES	46,636	40,438	33,265	8,487	223,054	-
TRANFER IN FROM OTHER FU	50,000	30,000	30,000	100,000		-
TOTAL REVENUES:	**96,636**	**70,438**	**63,265**	**108,487**	**223,054**	**-**
B) EXPENDITURES:						
CERTIFICATED SALARIES	-	-	-	-	-	-
CLASSIFIED SALARIES	177	205	-	-	-	-
EMPLOYEE BENEFITS	22	37	-	-	-	-
BUILDING SUPPLIES	10,448	107,714	-	-	502	-
SERVICES/OPERATING EXP.	23,829	159,394	44,021	-	-	-
CAPITAL OUTLAY	6,471	140,761	22,402	-	-	-
OTHER OUTGO	-	-	-	-	-	-
DIRECT SUPPORT/COST	-	-	-	-	-	-
TRANSFER OUT TO OTHER FUND				100,000	-	140,960
TOTAL EXPENDITURES:	**40,947**	**408,110**	**66,423**	**100,000**	**502**	**140,960**
C) NET INCREASE/DECREASE						
IN FUND BALANCE (A-B)	55,689	(337,672)	(3,158)	8,487	222,552	(140,960)
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE	729,904	785,593	447,921	444,763	453,250	675,802
ADJUSTMENT TO BEG. BAL	-			-	-	
NET BEGINNING BALANCE	729,904	785,593	447,921	444,763	453,250	675,802
E) ENDING BALANCE	**785,593**	**447,921**	**444,763**	**453,250**	**675,802**	**534,842**
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
b) Designated Amounts:						
Witter Field	755,654	**422,254**	**419,245**	**427,732**	**650,285**	509,325
Alan Harvey Theater	29,939	**25,667**	**25,518**	**25,518**	**25,518**	25,518

PIEDMONT UNIFIED SCHOOL DISTRICT
BOND INTEREST & REDEMPTION FUND - FUND 51
2020-21 UNAUDITED ACTUALS
09/14/21

	2017/18 Unaudited Actuals 09/12/18	2018/19 Jnaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Adopted Budget 06/23/21
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	490,495	492,335	494,176	496,894	495,000
STATE REVENUES	40,899	32,030	35,430	20,291	40,900
LOCAL REVENUES	9,541,031	7,839,702	9,006,486	6,005,327	8,754,525
OTHER FINANCING SOURCES	30,026,234		2,113,052	639,054	
TOTAL REVENUES:	**40,098,659**	**8,364,067**	**11,649,144**	**7,161,565**	**9,290,425**
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-	-	-	-	
CAPITAL OUTLAY	-	-			
OTHER OUTGO	12,074,828	9,630,435	8,732,343	9,490,620	8,440,425
DIRECT SUPPORT/COST	-	-	-	-	-
OTHER FINANCING USES	25,127,523	-	-	-	
TOTAL EXPENDITURES:	**37,202,352**	**9,630,435**	**8,732,343**	**9,490,620**	**8,440,425**
C) NET INCREASE/DECREASE					
IN FUND BALANCE (A-B)	2,896,307	(1,266,368)	2,916,801	(2,329,055)	850,000
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	7,577,657	10,186,464	8,920,096	11,836,897	9,507,842
ADJUSTMENT TO BEG. BAL	(287,500)				
NET BEGINNING BALANCE	7,290,157	10,186,464	8,920,096	11,836,897	9,507,842
E) ENDING BALANCE	**10,186,464**	**8,920,096**	**11,836,897**	**9,507,842**	**10,357,842**
COMPONENTS OF ENDING BALANCE:					
Restricted - Bond Repayment	7,974,311	6,105,254	8,245,971	7,413,738	8,206,106
Restricted - Sinking Fund for QSCE	2,212,154	2,814,843	3,590,927	4,423,160	4,480,792