

**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND - FUND 01**  
**5 Year History**  
**2022-23 UNAUDITED ACTUALS**  
**09/13/23**

	2018/19	2019/20	2020/21	2021/22	2022/23
	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals
	09/11/19	09/09/20	09/14/21	09/14/22	09/13/23

**A) REVENUES:**

LOCAL CONTROL FUNDING FORMULA	\$ 21,931,705	\$ 22,316,420	\$ 21,965,049	\$ 23,077,751	\$ 25,572,462	49%
FEDERAL REVENUES	632,382	643,538	1,478,530	1,045,152	903,653	2%
STATE REVENUES	1,420,914	1,196,308	2,450,185	3,060,393	3,538,478	7%
STRS & PERS OnBehalf Contribution *	3,108,306	2,273,745	1,888,572	2,273,243	1,932,932	4%
PARCEL TAX REVENUE	10,406,243	10,617,162	13,316,653	13,642,172	13,908,872	26%
LOCAL REVENUES	4,495,876	4,259,622	4,409,648	4,472,278	5,017,877	10%
TRFS APPORT.FR DISTRICTS (SELPA)	1,139,125	1,197,676	1,307,069	1,406,990	1,651,801	3%
TRANSFER FROM OTHER FUNDS/SOURCES	197,187	140,733	20	17,248	154,574	0%
<b>TOTAL REVENUES:</b>	<b>43,331,738</b>	<b>42,645,203</b>	<b>46,815,726</b>	<b>48,995,227</b>	<b>52,680,650</b>	

**B) EXPENDITURES:**

CERTIFICATED SALARIES	18,275,002	18,457,702	19,978,556	19,934,274	21,531,274	40%
CLASSIFIED SALARIES	5,765,092	5,853,458	6,286,279	7,212,599	8,519,653	16%
EMPLOYEE BENEFITS	9,187,702	9,530,297	9,475,958	10,200,716	11,574,761	21%
STRS OnBehalf Payment *	3,108,306	2,273,745	1,888,572	2,273,243	1,918,755	4%
POST EMPLOYMENT BENEFITS	379,014	337,496	344,016	279,488	376,664	1%
BOOKS AND SUPPLIES	1,323,490	1,119,372	1,510,867	1,375,193	1,324,545	2%
SERVICES/OPERATING EXP.	4,937,589	4,598,114	5,286,823	6,257,181	7,654,946	14%
CAPITAL OUTLAY	13,761	211,136	47,015	1,077,634	381,143	1%
TRANSFER TO CAPITAL FACILITIES	30,000	100,000	-	103,753	354,223	1%
TRANSFER TO DEFERRED MAINT.	31,195	50,000	50,000	55,100	55,000	0%
TRANSFER TO ASB FUND				12,923	-	
TRANSFER TO PAY DOWN VRF LOAN			31,150	31,150	188,720	0%
OTHER OUTGO				9,271	65,707	0%
DIRECT SUPPORT/IND COSTS- ADULT ED.	(120,000)	(120,000)	(38,046)	-	-	0%
DIRECT SUPPORT/IND COSTS- CAFETERIA	(25,000)	(35,000)	(35,000)	-	74,280	0%
<b>TOTAL EXPENDITURES:</b>	<b>42,906,151</b>	<b>42,376,320</b>	<b>44,826,192</b>	<b>48,822,525</b>	<b>54,019,670</b>	

**C) NET INCREASE (DECREASE)**

IN FUND BALANCE (A-B)	425,587	268,883	1,989,534	172,702	(1,339,020)
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**D) FUND BALANCE, RESERVES**

BEGINNING BALANCE	2,038,836	2,464,423	2,733,305	4,715,595	4,888,297
ADJUSTMENT TO BEG. BAL			(7,245)		
NET BEGINNING BALANCE	2,038,836	2,464,423	2,726,060	4,715,595	4,888,297

**E) ENDING BALANCE**

	<b>2,464,423</b>	<b>2,733,306</b>	<b>4,715,595</b>	<b>4,888,297</b>	<b>3,549,277</b>
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COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:

Revolving Cash	36,080	25,000	38,363	43,773	44,000
Restricted Ending Balances	204,424	125,945	1,050,455	1,695,747	1,140,346

b) Designated Amounts:

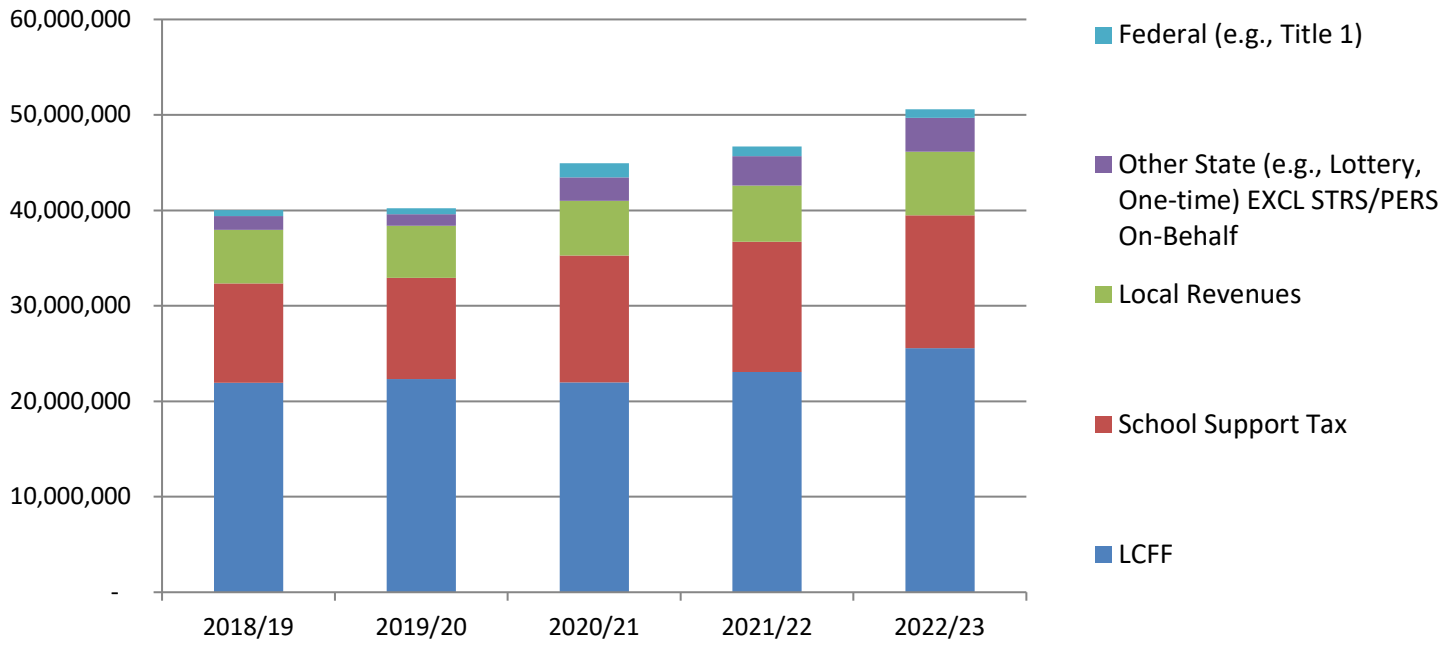
Econ Uncertainties (3%)	1,287,185	1,271,080	1,345,000	1,472,311	1,620,590
Carryover / committed resources	821,319	889,820	1,333,572	660,165	540,392
Designated for 2022-23 Budget Support				442,269	

c) Undesignated

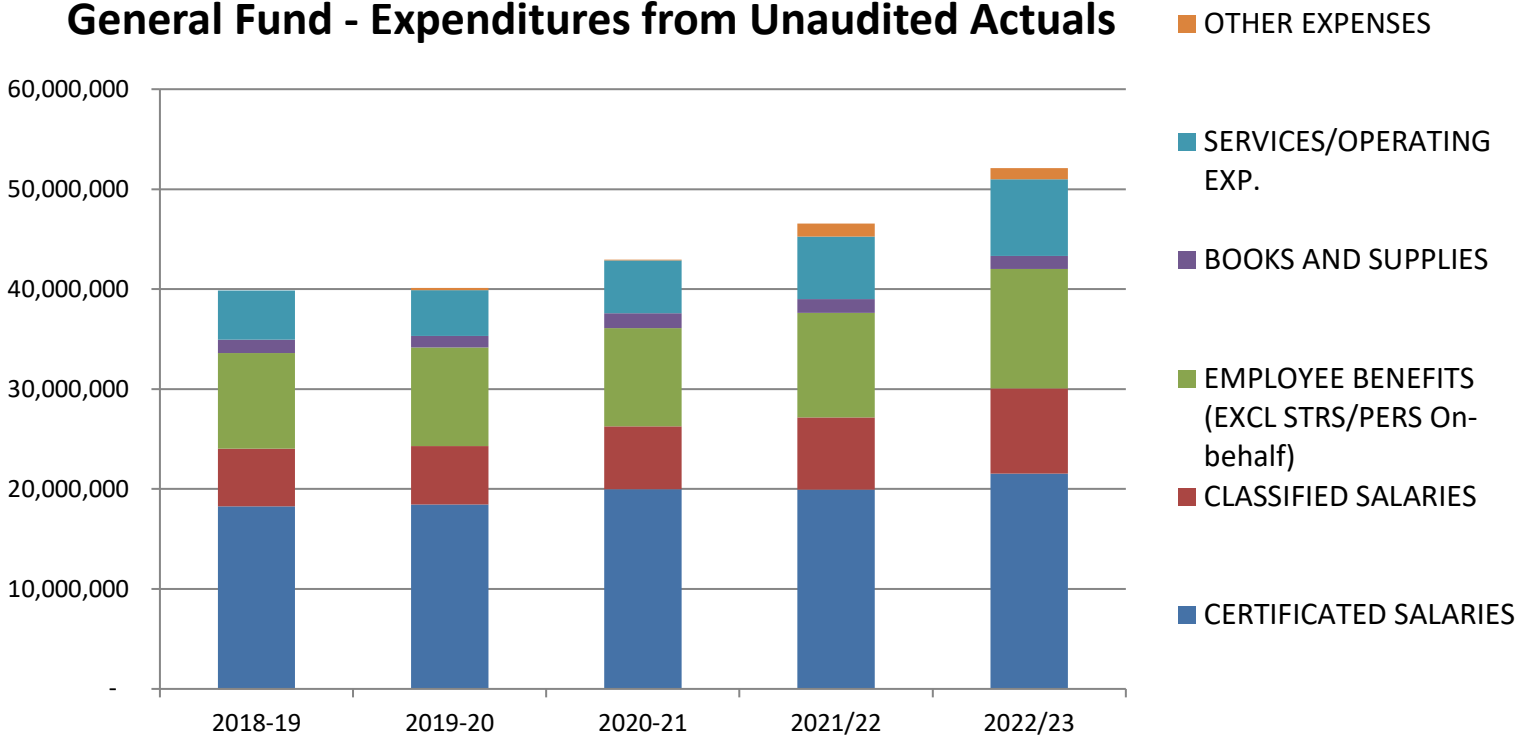
	115,416	421,461	948,205	574,032	203,949
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\* A PERS On-Behalf was made in 2018-19 only.

### General Fund - Revenues from Unaudited Actuals



### General Fund - Expenditures from Unaudited Actuals



**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**Student Activity Special Revenues**  
**2022-2023 UNAUDITED ACTUALS**  
**09/13/23**

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/13/23
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES		-	-
FEDERAL REVENUES		-	-
STATE REVENUES			
LOCAL REVENUES		263,906	281,515
TRANSFER IN FROM GEN FUND		12,923	
<b>TOTAL REVENUES:</b>	-	<b>276,829</b>	<b>281,515</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES		28,160	33,762
CLASSIFIED SALARIES		299	1,046
EMPLOYEE BENEFITS		5,689	7,803
BOOKS AND SUPPLIES		49,083	93,580
SERVICES/OPERATING EXP.		174,599	272,809
OTHER OUTGO			
DIRECT SUPPORT/COST			
<b>TOTAL EXPENDITURES:</b>	-	<b>257,830</b>	<b>409,000</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	-	18,999	(127,485)
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	-	338,739	440,874
ADJUSTMENT TO BEG. BAL	338,739	83,136	
NET BEGINNING BALANCE	338,739	<b>421,875</b>	<b>440,874</b>
<b>E) ENDING BALANCE</b>	338,739	<b>440,874</b>	<b>313,390</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:	338,739	440,874	313,390
b) Designated Amounts:			
Econ Uncertainties	-	-	-

**PIEDMONT UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION - FUND 11  
2022-2023 UNAUDITED ACTUALS  
09/13/23**

	2018/19 Unaudited Actuals 09/11/19	2019/20 Unaudited Actuals 9/9/2020	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/13/23
<b>A) REVENUES:</b>					
REVENUE LIMIT SOURCES				-	-
FEDERAL REVENUES				-	-
STATE REVENUES	406,291	400,541	386,935	406,188	425,065
LOCAL REVENUES	274,153	249,807	84,403	112,173	152,484
TRANSFER IN FROM GEN FUND					6,031
<b>TOTAL REVENUES:</b>	<b>680,444</b>	<b>650,348</b>	<b>471,338</b>	<b>518,361</b>	<b>583,580</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	213,781	215,203	181,972	183,615	217,689
CLASSIFIED SALARIES	112,994	113,283	132,171	151,652	169,364
EMPLOYEE BENEFITS	144,744	142,239	114,376	143,274	169,892
BOOKS AND SUPPLIES	14,534	24,329	16,104	2,416	10,493
SERVICES/OPERATING EXP.	93,467	51,235	54,825	70,903	74,861
OTHER OUTGO	-	112,260	-	-	
DIRECT SUPPORT/COST	120,000	120,000	38,046	(872)	11,807
<b>TOTAL EXPENDITURES:</b>	<b>699,520</b>	<b>778,548</b>	<b>537,494</b>	<b>550,988</b>	<b>654,106</b>
<b>C) NET INCREASE (DECREASE) IN FUND BALANCE (A-B)</b>	<b>(19,076)</b>	<b>(128,200)</b>	<b>(66,156)</b>	<b>(32,627)</b>	<b>(70,526)</b>
<b>D) FUND BALANCE, RESERVES</b>					
BEGINNING BALANCE	440,450	421,375	293,175	105,628	73,001
ADJUSTMENT TO BEG. BAL		-	(121,391)		(0)
NET BEGINNING BALANCE	440,450	421,375	171,783	<b>105,628</b>	<b>73,000</b>
<b>E) ENDING BALANCE</b>	<b>421,375</b>	<b>293,175</b>	<b>105,628</b>	<b>73,001</b>	<b>2,475</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
a) Reserved Amounts:					
Adult Education Block Grant	17,033	75,230	73,757	-	-
AB104 Consortium Block Grant	318,393	134,981	134,981	<b>73,001</b>	<b>2,475</b>
b) Designated Amounts:					
Speaker Series	51,299	-	-		
Local Program	34,651	82,964	(103,110)		

**PIEDMONT UNIFIED SCHOOL DISTRICT  
CAFETERIA - FUND 13  
2022-23 UNAUDITED ACTUALS  
09/13/23**

	2018/19	2019/20	2020/21	2021/22	2022/23
	Unaudited Actuals 09/11/19	Unaudited Actuals 9/9/2020	Unaudited Actuals 9/14/2021	Unaudited Actuals 09/07/22	Unaudited Actuals 09/13/23
<b>A) REVENUES:</b>					
REVENUE LIMIT SOURCES				-	-
FEDERAL REVENUES	6,182	3,511	-	4,964	1,254,965
STATE REVENUES	11,274	-	-	-	-
LOCAL REVENUES	1,048,763	577,520	12,903	734,589	6,902
TRANSFER IN FROM GEN FUND					83,960
<b>TOTAL REVENUES:</b>	<b>1,066,219</b>	<b>581,032</b>	<b>12,903</b>	<b>739,553</b>	<b>1,345,827</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	-				
CLASSIFIED SALARIES	181,580	174,378	182,775	195,902	370,753
EMPLOYEE BENEFITS	82,297	58,150	57,498	63,862	181,071
SUPPLIES	483,654	391,170	874	472,275	922,679
SERVICES/OPERATING EXP.	13,347	22,111	30,545	39,178	30,270
OTHER OUTGO		-	-	-	-
OTHER INTERFUND TRANSFERS	25,000	35,000	35,000		
<b>TOTAL EXPENDITURES:</b>	<b>785,877</b>	<b>680,810</b>	<b>306,692</b>	<b>771,217</b>	<b>1,504,773</b>
<b>C) NET INCREASE (DECREASE)</b>					
IN FUND BALANCE (A-B)	280,342	(99,778)	(293,789)	(31,664)	(158,947)
<b>D) FUND BALANCE, RESERVES</b>					
BEGINNING BALANCE	535,652	815,994	716,216	375,434	343,769
ADJUSTMENT TO BEG. BAL		-	(46,994)		
NET BEGINNING BALANCE	535,652	815,994	669,222	375,434	343,769
<b>E) ENDING BALANCE</b>	<b>815,994</b>	<b>716,216</b>	<b>375,434</b>	<b>343,769</b>	<b>184,823</b>
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted	15,317	18,828			
b) Designated Amounts:					
Econ Uncertainties	800,677	697,388	375,434	343,769	184,823

**PIEDMONT UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND - FUND 14  
2022-23 UNAUDITED ACTUALS  
09/13/23**

	2018/19	2019/20	2020/21	2021/22	2022/23
	Unaudited Actuals 09/11/19	Unaudited Actuals 9/9/2020	Unaudited Actuals 9/14/2021	Unaudited Actuals 09/07/22	Unaudited Actuals 09/13/23
<b>A) REVENUES:</b>					
REVENUE LIMIT SOURCES					
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	-	-	-
LOCAL REVENUES	53,588	2,574	29,250	28,550	29,951
TRANSFER IN FROM GEN FUN	31,195	50,000	50,000	55,100	243,720
<b>TOTAL REVENUES:</b>	<b>84,784</b>	<b>52,574</b>	<b>79,250</b>	<b>83,650</b>	<b>273,671</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	10,003	6,057	-	-	-
SERVICES/OPERATING EXP.	57,172	65,662	64,245	46,830	54,988
CAPITAL OUTLAY	64,498	297,578	-	-	-
OTHER OUTGO	-	8,158	8,158	8,158	-
DIRECT SUPPORT/COST	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>131,673</b>	<b>377,455</b>	<b>72,403</b>	<b>54,988</b>	<b>54,988</b>
<b>C) NET INCREASE/DECREASE</b>					
IN FUND BALANCE (A-B)	(46,889)	(324,882)	6,847	<b>28,662</b>	<b>218,683</b>
<b>D) FUND BALANCE, RESERVES</b>					
BEGINNING BALANCE	208,612	161,722	(163,159)	(156,312)	(127,650)
ADJUSTMENT TO BEG. BAL					
NET BEGINNING BALANCE	208,612	161,722	(163,159)	(156,312)	(127,650)
<b>E) ENDING BALANCE</b>	<b>161,722</b>	<b>(163,159)</b>	<b>(156,312)</b>	<b>(127,650)</b>	<b>91,033</b>
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	161,722	102,292	(156,312)	(127,650)	91,033

**PIEDMONT UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE - FUND 17 - NODA  
2022-23 UNAUDITED ACTUALS  
09/13/23**

	2018/19	2019/20	2020/21	2021/22	2022/23
	Unaudited Actuals 09/11/19	Unaudited Actuals 9/9/2020	Unaudited Actuals 9/14/2021	Unaudited Actuals 09/07/22	Unaudited Actuals 09/13/23
<b>A) REVENUES:</b>					
REVENUE LIMIT SOURCES	-			-	-
FEDERAL REVENUES	-			-	-
STATE REVENUES	-			-	-
LOCAL REVENUES	2,029	3,297	2,378	(123)	(892)
<b>TOTAL REVENUES:</b>	<b>2,029</b>	<b>3,297</b>	<b>2,378</b>	<b>(123)</b>	<b>(892)</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BOOKS AND SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-	-	-	-	-
OTHER OUTGO	-	-	-	2,248	-
DIRECT SUPPORT/COST	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,248</b>	<b>-</b>
<b>C) NET INCREASE/DECREASE</b>					
IN FUND BALANCE (A-B)	2,029	3,297	2,378	(2,371)	(892)
<b>D) FUND BALANCE, RESERVES</b>					
BEGINNING BALANCE	102,852	104,882	108,179	110,557	108,186
ADJUSTMENT TO BEG. BAL		-			
NET BEGINNING BALANCE	102,852	104,882	108,179	110,557	108,186
<b>E) ENDING BALANCE</b>	<b>104,882</b>	<b>108,179</b>	<b>110,557</b>	<b>108,186</b>	<b>107,293</b>
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
b) Designated Amounts:					
Noda Endowment	100,000	100,000	100,000	100,000	100,000
Available for Arts Grant	4,882	8,179	10,557	8,186	7,293
Econ Uncertainties					

**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**STATE (COUNTY) SCHOOL FACILITIES FUND - FUND 35**  
**2022-23 UNAUDITED ACTUALS**  
**09/13/23**

	2018/19	2019/20	2020/21	2021/22	2022/23
	Unaudited Actuals 09/11/19	Unaudited Actuals 9/9/2020	Unaudited Actuals 9/14/2021	Unaudited Actuals 09/07/22	Unaudited Actuals 09/13/23
<b>A) REVENUES:</b>					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	-	-	2,697,577
LOCAL REVENUES	278	74	73	(4)	(42,507)
TRANSFER IN FROM OTHER FUN	-	-	-	-	10,000
<b>TOTAL REVENUES:</b>	<b>278</b>	<b>74</b>	<b>73</b>	<b>(4)</b>	<b>2,665,070</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	2	-	-	-	39,118
CAPITAL OUTLAY	983	-	-	-	661,501
OTHER OUTGO	-	-	-	-	144,574
TRANSFER OUT TO OTHER FUND	-	-	-	-	10,000
DIRECT SUPPORT/COST	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>986</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>855,193</b>
<b>C) NET INCREASE/DECREASE</b>					
IN FUND BALANCE (A-B)	(708)	74	73	(4)	1,809,877
<b>D) FUND BALANCE, RESERVES</b>					
BEGINNING BALANCE	4,287	3,579	3,653	3,726	3,722
ADJUSTMENT TO BEG. BAL	-	-	-	-	-
NET BEGINNING BALANCE	4,287	3,579	3,653	3,726	3,722
<b>E) ENDING BALANCE</b>	<b>3,579</b>	<b>3,653</b>	<b>3,726</b>	<b>3,722</b>	<b>1,813,599</b>
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted	3,579	3,653	3,726	3,722	1,813,599
b) Designated Amounts:					
Econ Uncertainties					



**PIEDMONT UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND - FUND 40  
2022-23 UNAUDITED ACTUALS  
09/13/23**

	2018/19	2019/20	2020/21	2021/22	2022/23
	Unaudited Actuals 09/11/19	Unaudited Actuals 9/9/2020	Unaudited Actuals 9/14/2021	Unaudited Actuals 09/07/22	Unaudited Actuals 09/13/23
<b>A) REVENUES:</b>					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	-	-	-
LOCAL REVENUES	33,265	8,487	223,054	57,725	28,810
TRANSFER IN FROM OTHER FUN	30,000	100,000		103,753	344,223
OTHER SOURCES	-			3,200,000	
<b>TOTAL REVENUES:</b>	<b>63,265</b>	<b>108,487</b>	<b>223,054</b>	<b>3,361,478</b>	<b>373,033</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	-	-	502	31,815	-
SERVICES/OPERATING EXP.	44,021	-	-	100,000	1,155
CAPITAL OUTLAY	22,402	-	-	3,437,692	623,900
OTHER OUTGO	-	-	-	15,000	199,649
DIRECT SUPPORT/COST	-	-	-	-	-
TRANSFER OUT TO OTHER FUND		100,000	-		144,574
<b>TOTAL EXPENDITURES:</b>	<b>66,423</b>	<b>100,000</b>	<b>502</b>	<b>3,584,507</b>	<b>969,278</b>
<b>C) NET INCREASE/DECREASE</b>					
IN FUND BALANCE (A-B)	(3,158)	8,487	222,552	(223,029)	(596,245)
<b>D) FUND BALANCE, RESERVES</b>					
BEGINNING BALANCE	447,921	444,763	453,250	675,802	452,773
ADJUSTMENT TO BEG. BAL		-	-		301,074
NET BEGINNING BALANCE	447,921	444,763	453,250	675,802	753,847
<b>E) ENDING BALANCE</b>	<b>444,763</b>	<b>453,250</b>	<b>675,802</b>	<b>452,773</b>	<b>157,602</b>
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
b) Designated Amounts:					
Witter Field	419,245	427,732	650,285	427,256	132,085
Alan Harvey Theater	25,518	25,518	25,518	25,518	25,518

**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**BOND INTEREST & REDEMPTION FUND - FUND 51**  
**2022-23 UNAUDITED ACTUALS**  
**09/13/23**

	2018/19	2019/20	2021/22	2021/22	2022/23
	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals
	09/11/19	9/9/2020	9/7/2022	09/07/22	09/13/23
<b>A) REVENUES:</b>					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	492,335	494,176	496,894	496,018	496,018
STATE REVENUES	32,030	35,430	20,291	19,720	19,036
LOCAL REVENUES	7,839,702	9,006,486	6,005,327	6,243,128	6,402,887
OTHER FINANCING SOURCES		2,113,052	639,054		
<b>TOTAL REVENUES:</b>	<b>8,364,067</b>	<b>11,649,144</b>	<b>7,161,565</b>	<b>6,758,866</b>	<b>6,917,941</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER OUTGO	9,630,435	8,732,343	9,490,620	7,245,500	6,310,986
DIRECT SUPPORT/COST	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>9,630,435</b>	<b>8,732,343</b>	<b>9,490,620</b>	<b>7,245,500</b>	<b>6,310,986</b>
<b>C) NET INCREASE/DECREASE</b>					
IN FUND BALANCE (A-B)	(1,266,368)	2,916,801	(2,329,055)	(486,634)	606,955
<b>D) FUND BALANCE, RESERVES</b>					
BEGINNING BALANCE	10,186,464	8,920,096	11,836,897	9,507,842	9,021,209
ADJUSTMENT TO BEG. BAL				1	
NET BEGINNING BALANCE	10,186,464	8,920,096	11,836,897	9,507,843	9,021,209
<b>E) ENDING BALANCE</b>	<b>8,920,096</b>	<b>11,836,897</b>	<b>9,507,842</b>	<b>9,021,209</b>	<b>9,628,165</b>
COMPONENTS OF ENDING BALANCE:					
Restricted - Bond Repayment	6,105,254	8,245,971	7,413,738	8,206,106	
Restricted - Sinking Fund for QSCB	2,814,843	3,590,927	4,423,160	4,480,792	

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND BUDGET  
BUDGET COMPARISON  
2022-23 Unaudited Actuals**

<b>BUDGET</b>	<b>2022-23 Budget 6/22/2022</b>	<b>2022-23 45-Day Revision 8/10/2022</b>	<b>2022-23 After 21-22 UA 9/14/2022</b>	<b>2022-23 October Update 10/12/2022</b>	<b>2022-23 1st Interim 12/14/2022</b>	<b>2022-23 2nd Interim 3/8/2023</b>	<b>2022-23 3rd Interim 5/24/2023</b>	<b>2022-23 Est. Actuals 6/28/2023</b>	<b>2022-23 Unaudited Act 9/13/2023</b>	<b>Difference 6/22 to 9/23</b>	<b>Difference %</b>
<b>A) REVENUES:</b>											
LOCAL CONTROL FUNDING FORMULA	\$ 24,663,765	\$ 25,422,285	\$ 25,422,285	\$ 25,545,830	\$ 25,559,252	\$ 25,477,144	\$ 25,513,989	\$ 25,513,989	\$ 25,572,462	\$ 908,697	1.73%
FEDERAL REVENUES	715,518	715,518	715,518	715,518	875,181	875,181	904,682	904,682	903,653	188,135	0.36%
STATE REVENUES	4,480,310	2,991,970	2,991,970	2,991,970	3,034,513	3,299,587	3,278,062	3,422,062	3,552,655	(927,655)	-1.77%
STATE REVENUES - STRS on-behalf	2,367,316	2,367,316	2,367,316	2,367,316	2,367,316	2,367,316	1,932,932	1,932,932	1,918,755	(448,561)	-0.85%
PARCEL TAX REVENUE - Measure G	11,194,803	11,194,803	11,194,803	11,194,803	11,251,405	11,251,405	11,251,405	11,237,031	11,237,031	42,228	0.08%
PARCEL TAX REVENUE - Measure H	2,637,920	2,637,920	2,637,920	2,637,920	2,657,467	2,657,467	2,657,467	2,657,467	2,657,467	19,547	0.04%
LOCAL REVENUES - PEF	3,550,051	3,550,051	3,550,051	3,550,051	3,550,051	3,550,051	3,550,051	3,550,051	3,669,635	119,584	0.23%
LOCAL REVENUES - ALL OTHERS	971,536	971,536	971,536	971,536	1,200,462	1,395,772	1,623,227	1,628,219	1,362,616	391,080	0.74%
TRFS APPORT FR DISTRICTS (SELPA)	1,662,965	1,662,965	1,662,965	1,662,965	1,636,039	1,636,039	1,621,216	1,621,216	1,651,801	(11,164)	-0.02%
<b>TOTAL REVENUES:</b>	<b>\$ 52,244,184</b>	<b>\$ 51,514,364</b>	<b>\$ 51,514,364</b>	<b>\$ 51,637,909</b>	<b>\$ 52,131,686</b>	<b>\$ 52,509,962</b>	<b>\$ 52,333,031</b>	<b>\$ 52,482,023</b>	<b>\$ 52,526,076</b>	<b>\$ 281,892</b>	<b>0.54%</b>
<b>B) EXPENDITURES:</b>											
CERTIFICATED SALARIES	\$ 20,119,922	\$ 20,119,922	\$ 20,119,922	\$ 21,719,173	\$ 21,525,246	\$ 21,626,959	\$ 21,589,887	\$ 21,570,471	\$ 21,531,274	1,411,352	2.65%
CLASSIFIED SALARIES	7,219,069	7,772,467	7,854,049	8,440,214	8,311,461	8,552,789	8,464,586	8,418,203	8,519,653	1,300,584	2.44%
EMPLOYEE BENEFITS	11,830,394	11,957,576	11,952,816	12,258,381	11,773,232	11,878,272	11,794,525	11,789,904	11,574,761	(255,633)	-0.48%
STRS OnBehalf Payment	2,367,316	2,367,316	2,367,316	2,367,316	2,367,316	2,367,316	1,932,932	1,932,932	1,918,755	(448,561)	-0.84%
POST EMPLOYMENT BENEFITS	367,440	367,440	367,440	367,440	367,440	367,440	367,440	367,440	378,664	9,224	0.02%
BOOKS AND SUPPLIES	1,141,741	1,141,741	1,541,759	1,541,759	1,548,797	1,734,639	1,658,477	1,661,869	1,324,545	182,804	0.34%
SERVICES/OPERATING EXPENDITURES	5,904,675	5,904,675	5,904,675	5,904,675	7,252,353	7,984,813	8,157,460	7,981,035	7,654,946	1,750,271	3.28%
CAPITAL OUTLAY (OVER \$5,000)	110,617	110,617	110,617	110,617	497,628	505,901	354,089	354,089	381,143	270,526	0.51%
INDIRECT COSTS	15,863	15,863	15,863	15,863	15,863	24,863	24,863	24,863	49,995	34,132	0.06%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 49,077,037</b>	<b>\$ 49,757,617</b>	<b>\$ 50,234,457</b>	<b>\$ 52,725,438</b>	<b>\$ 53,659,336</b>	<b>\$ 55,042,992</b>	<b>\$ 54,344,259</b>	<b>\$ 54,100,806</b>	<b>\$ 53,331,735</b>	<b>\$ 4,254,698</b>	<b>7.98%</b>
<b>C) NET TRANSFERS AMONG FUNDS:</b>	<b>(662,223)</b>	<b>(662,223)</b>	<b>(662,223)</b>	<b>(2,162,223) **</b>	<b>(677,934)</b>	<b>(677,934)</b>	<b>(533,360)</b>	<b>(533,360)</b>	<b>(533,361)</b>	<b>128,862</b>	
<b>D) NET INCREASE (DECREASE) IN FUND BALANCE (A-B+C)</b>	<b>2,504,924</b>	<b>1,094,524</b>	<b>617,684</b>	<b>(3,249,752)</b>	<b>(2,205,584)</b>	<b>(3,210,964)</b>	<b>(2,544,588)</b>	<b>(2,152,143)</b>	<b>(1,339,020)</b>	<b>(3,972,806)</b>	
<b>E) FUND BALANCE, RESERVES NET BEGINNING BALANCE</b>	<b>3,371,316</b>	<b>3,371,316</b>	<b>4,888,296</b>	<b>4,888,296</b>	<b>4,888,296</b>	<b>4,888,296</b>	<b>4,888,296</b>	<b>4,888,294</b>	<b>4,888,297</b>	<b>1,516,981</b>	
<b>F) ENDING BALANCE JUNE 30</b>	<b>\$ 5,876,240</b>	<b>\$ 4,465,840</b>	<b>\$ 5,505,980</b>	<b>\$ 1,638,544</b>	<b>\$ 2,682,712</b>	<b>\$ 1,677,332</b>	<b>\$ 2,343,708</b>	<b>\$ 2,736,151</b>	<b>\$ 3,549,277</b>	<b>\$ (2,455,825)</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>											
a) Reserved Amounts:											
Revolving Cash	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	-	
b) Restricted & Committed Amounts:											
Unspent Restricted / Grant funds	675,965	675,965	1,296,820	1,296,820	806,829	853,777	1,089,847	1,062,037	1,140,346	464,381	
Measure H - avail for negotiation (CSEA)	464,564	-	-	-	217,126	-	-	-	-	-	
c) Assigned / Designated Amounts:											
State LCFF Funds - Hold until confirmed	1,207,139	-	-	-	-	-	-	-	-	(1,207,139)	
State One-Time Funds - Hold until confirmed	3,385,590 *	1,673,140	-	-	-	-	-	-	-	(3,385,590)	
Set-Aside for Carryover	-	-	-	-	-	451,012	805,160	805,160	540,392	540,392	
Set-aside for Claw-backs	-	-	-	-	-	-	-	-	-	-	
Economic Uncertainties - 3%	1,492,178	1,512,595	1,526,900	- **	1,630,118	1,671,628	1,646,329	1,639,025	1,620,590	128,412	
Over/(Under)	\$ (1,393,196) *	\$ 560,140	\$ 2,638,260	\$ 297,724	\$ (15,361)	\$ (1,343,085)	\$ (1,241,628)	\$ (814,071)	\$ 203,949	1,597,145	

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

\*\* Transfer out of AMIM grant funds to Fund 17 to be held there as the Reserve for Economic Uncertainties.