

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON

**ADULT EDUCATION - FUND 11
2020-21 ADOPTED BUDGET**

6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE	377,493	339,394	(38,099)
LOCAL REVENUES	260,072	123,500	(136,572)
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	637,565	462,894	(174,671)
B) EXPENDITURES:			
CERTIFICATED SALARIES	218,137	199,091	(19,046)
CLASSIFIED SALARIES	113,195	115,656	2,461
EMPLOYEE BENEFITS	120,764	116,117	(4,647)
BOOKS AND SUPPLIES	40,725	24,500	(16,225)
SERVICES/OPERATING EXP.	60,600	42,139	(18,461)
CAPITAL OUTLAY	112,260	-	(112,260)
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	120,000	67,000	(53,000)
TOTAL EXPENDITURES:	785,681	564,503	(221,178)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(148,116)	(101,609)	46,507
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	421,376	273,260	(148,116)
ADJUSTMENT TO BEG. BALANCE	-	-	
NET BEGINNING BALANCE	421,376	273,260	(148,116)
E) ENDING BALANCE JUNE 30 (C+D)	273,260	171,651	(101,609)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	273,260	171,651
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAFETERIA - FUND 13
2020-21 ADOPTED BUDGET
6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	6,100	-	(6,100)
STATE REVENUES		-	-
LOCAL REVENUES	610,671	425,654	(185,017)
OTHER FINANCING SOURCES			-
TOTAL REVENUES:	616,771	425,654	(191,117)
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES	176,654	178,695	2,041
EMPLOYEE BENEFITS	60,791	62,432	1,641
SUPPLIES	543,146	319,350	(223,796)
SERVICES/OPERATING EXP.	26,284	17,000	(9,284)
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT/INDIRECT COSTS	35,000	35,000	-
TRANSFERS OUT (LOAN)	280,000	-	(280,000)
TOTAL EXPENDITURES:	1,121,875	612,477	(509,398)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(505,104)	(186,823)	318,281
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	815,994	310,890	(505,104)
ADJUSTMENT TO BEG. BALANCE	-	-	
NET BEGINNING BALANCE	815,994	310,890	(505,104)
E) ENDING BALANCE JUNE 30 (C+D)	310,890	124,067	(186,823)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	310,890	124,067
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
 DEFERRED MAINTENANCE - FUND 14
 2020-21 ADOPTED BUDGET
 6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
LCFF SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	1,457	2,000	543
TRANSFER FROM GENERAL FUND	50,000	50,000	-
TOTAL REVENUES:	51,457	52,000	543
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	7,817	-	(7,817)
SERVICES/OPERATING EXP.	65,560	44,000	(21,560)
CAPITAL OUTLAY	39,499	6,000	(33,499)
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	112,876	50,000	(62,876)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(61,419)	2,000	63,419
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	161,722	100,303	(61,419)
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	161,722	100,303	(61,419)
E) ENDING BALANCE JUNE 30 (C+D)	100,303	102,303	2,000

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	100,303	102,303
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
SPECIAL RESERVE - NODA - FUND 17
2020-21 ADOPTED BUDGET
6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	2,579	3,500	921
TRANSFERS IN			-
TOTAL REVENUES:	2,579	3,500	1,073
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)	2,579	3,500	921
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	104,881	107,460	2,579
ADJUSTMENT TO BEG. BALANCE	-	-	
NET BEGINNING BALANCE	104,881	107,460	2,579
E) ENDING BALANCE JUNE 30 (C+D)	107,460	110,960	3,500
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	107,460	110,960	
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON

BUILDING - FUND 21
2020-21 ADOPTED BUDGET

6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	350,668	500,000	149,332
OTHER FINANCING SOURCES	30,000,000	10,000,000	(20,000,000)
TOTAL REVENUES:	30,350,668	10,500,000	(19,850,668)
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	289,156	321,898	32,742
EMPLOYEE BENEFITS	104,951	114,836	9,885
BUILDING SUPPLIES	1,368,148	488,483	(879,665)
SERVICES/OPERATING EXP.	694,259	751,328	57,069
CAPITAL OUTLAY	34,026,331	4,486,095	(29,540,236)
TRANSFER TO STATE SCHOOL FAC. FUND	8,159	-	(8,159)
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	36,491,004	6,162,640	(30,328,364)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(6,140,336)	4,337,360	10,477,696
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	16,776,790	10,636,454	(6,140,336)
ADJUSTMENT TO BEG. BALANCE	-	-	
NET BEGINNING BALANCE	16,776,790	10,636,454	(6,140,336)
E) ENDING BALANCE JUNE 30 (C+D)	10,636,454	14,973,814	4,337,360

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	10,636,454	14,973,814	4,337,360
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
 STATE SCHOOL FACILITIES - FUND 35
 2020-21 ADOPTED BUDGET
 6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	45	77	32
TRANSFERS IN	-	-	-
TOTAL REVENUES:	45	77	-
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	3,369	-	(3,369)
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
TOTAL EXPENDITURES:	3,369	-	(3,369)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(3,324)	77	3,401
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	3,579	255	(3,324)
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	3,579	255	(3,324)
E) ENDING BALANCE JUNE 30 (C+D)	255	332	77
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts: Revolving Cash			
b) Designated Amounts:	255	332	
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
 CAPITAL FACILITIES - FUND 40
 2020-21 ADOPTED BUDGET
 6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	3,939	5,000	1,061
OTHER FINANCING SOURCES	380,000	-	(380,000)
TOTAL REVENUES:	383,939	5,000	(378,939)
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	27,359	-	(27,359)
CAPITAL OUTLAY	280,000	-	(280,000)
OTHER OUTGO	-	-	-
TRANSFERS OUT	100,000	-	(100,000)
TOTAL EXPENDITURES:	407,359	-	(407,359)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(23,420)	5,000	28,420
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	444,763	421,343	(23,420)
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	444,763	421,343	(23,420)
E) ENDING BALANCE JUNE 30 (C+D)	421,343	426,343	(110,046)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	421,343	426,343
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BOND INTEREST & REDEMPTION FUND - FUND 51
2020-21 ADOPTED BUDGET
6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	526,000	495,000	(31,000)
STATE REVENUES	40,900	40,900	-
LOCAL REVENUES	8,428,250	8,754,525	326,275
OTHER FINANCING SOURCES	2,113,052	-	(2,113,052)
TOTAL REVENUES:	11,108,202	9,290,425	(1,817,777)
B) EXPENDITURES:			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
BOND REDEMPTION	5,415,000	4,705,000	(710,000)
BOND INTEREST & OTHER CHARGES	5,021,702	3,735,425	(1,286,277)
TOTAL EXPENDITURES:	10,436,702	8,440,425	(1,996,277)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	671,500	850,000	178,500
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	8,920,097	9,591,597	671,500
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	8,920,097	9,591,597	671,500
E) ENDING BALANCE JUNE 30 (C+D)	9,591,597	10,441,597	850,000

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts: Revolving Cash		
b) Designated Amounts:	9,591,597	10,441,597
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
 SELF INSURANCE - FUND 67
 2020-21 ADOPTED BUDGET
 6/24/2020

	06/19/20 Est. Actuals	06/24/20 Adopted Budget	Difference 2019-20 to 2020-21
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	72		(72)
TRANSFER IN FROM GENERAL FUND			-
TOTAL REVENUES:	72	-	(72)
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BOOKS AND SUPPLIES	3,823		(3,823)
SERVICES/OPERATING EXP.			-
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	3,823	-	(3,823)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(3,751)	-	3,751
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	7,284	3,533	(3,751)
ADJUSTMENT TO BEG. BALANCE	-	-	
NET BEGINNING BALANCE	7,284	3,533	(3,751)
E) ENDING BALANCE JUNE 30 (C+D)	3,533	3,533	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	3,533	3,533	
c) Undesignated Balance			