PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
BUDGET PROGRESSION
2024-25 Unaudited Actuals

BUDGET	2024-25 Public Hrg 6/12/2024	2024-25 1st Interim 12/11/2024	2024-25 2nd Interim 3/12/2025	2024-25 Est Actuals 6/25/2025	Unaud Actuals 9/10/2025	Difference btwn June '24 and Sept '25	Difference %
A) REVENUES:							
LOCAL CONTROL FUNDING FORMULA	$ 26,612,087	$ 27,282,609	$ 27,289,572	$ 27,286,648	$ 27,362,880	$ 750,793	2.82%
FEDERAL REVENUES	628,160	636,134	638,634	633,525	632,218	4,058	0.65%
STATE REVENUES	1,629,846	1,741,578	1,741,227	1,741,227	1,904,839	274,993	16.87%
STATE REVENUES - STRS on-behalf	2,129,453	2,129,453	2,129,453	2,129,453	1,926,899	(202,554)	-10%
PARCEL TAX REVENUE - Measure G	11,711,260	11,711,260	11,711,260	11,711,260	11,724,328	13,068	0%
PARCEL TAX REVENUE - Measure H	2,678,408	2,678,408	2,678,408	2,678,408	2,676,720	(1,688)	0%
LOCAL REVENUES - PEF	3,480,000	4,039,957	4,039,957	4,039,957	4,059,957	579,957	17%
LOCAL REVENUES - ALL OTHERS	1,332,283	1,490,373	1,980,445	2,046,825	2,777,304	1,445,021	108.46%
TRANSFER FROM SELPA (SPED)	1,740,556	1,740,556	1,740,556	1,740,556	1,740,556	-	0%
TOTAL REVENUES:	**$ 51,942,052**	**$ 53,450,327**	**$ 53,949,511**	**$ 54,007,859**	**$ 54,805,701**	**$ 2,863,649**	**5.51%**
B) EXPENDITURES:							
CERTIFICATED SALARIES	$ 21,942,055	$ 21,820,223	$ 21,785,149	$ 21,806,702	$ 21,854,360	(87,695)	-0.40%
CLASSIFIED SALARIES	7,833,890	8,001,737	7,875,297	7,971,986	8,071,630	237,740	3.03%
EMPLOYEE BENEFITS	11,743,685	12,065,266	11,978,108	11,977,176	11,835,016	91,331	0.78%
STRS OnBehalf Payment	2,129,453	2,129,453	2,129,453	2,129,453	1,926,899	(202,554)	-10%
POST EMPLOYMENT BENEFITS	355,000	355,000	355,000	355,000	303,545	(51,455)	-14%
BOOKS AND SUPPLIES	1,265,338	1,707,091	2,049,436	2,083,074	1,642,013	376,675	29.77%
SERVICES/OPERATING EXPENDITURES	6,616,214	7,783,416	7,694,987	7,786,616	6,928,384	312,170	4.72%
CAPITAL OUTLAY (OVER $5,000)	213,306	287,353	586,142	607,827	599,272	385,966	180.94%
INDIRECT COSTS & OTHER OUTGO	(20,240)	(21,689)	(21,689)	(21,689)	(19,557)	683	-3%
TRANSFERS TO & FROM OTHER FUNDS	146,500	146,500	146,500	146,500	201,500	55,000	38%
TOTAL EXPENDITURES:	**$ 52,225,201**	**$ 54,274,350**	**$ 54,578,383**	**$ 54,842,645**	**$ 53,343,061**	**$ 1,117,860**	**2.14%**
C) NET INCREASE (DECREASE)							
IN FUND BALANCE (A-B)	**(283,149)**	**(824,023)**	**(628,872)**	**(834,786)**	**1,462,640**	**1,745,789**	
D) FUND BALANCE, RESERVES							
NET BEGINNING BALANCE	4,134,549	4,527,288	4,527,288	4,527,288	4,527,288	**392,739**	
E) ENDING BALANCE JUNE 30	**$ 3,851,400**	**$ 3,703,265**	**$ 3,898,416**	**$ 3,692,501**	**$ 5,989,927**	**$ 2,138,527**	
COMPONENTS OF ENDING BALANCE:							
a) Reserved Amounts:							
Revolving Cash	44,000	44,000	44,000	44,000	44,100	100	
b) Restricted & Committed Amounts:							
Unspent Restricted / Grant funds	483,940	690,699	538,025	477,601	629,766	145,826	
Proposition 28 - not spent	250,785	238,334	134,605	132,468	188,434	(62,351)	
c) Assigned / Designated Amounts:							
Set-Aside for Fund 11 & 13 Reserve	100,000	100,000	100,000	100,000	-	(100,000)	
Parent Club and Other Commited Fun	-	-	75,000	389,737	869,756	869,756	
Set-aside for 3% Reserve	1,472,173	1,628,400	1,640,000	1,650,000	1,601,412	129,239	
Over/(Under)	**$ 9,699**	**$ 1,001,832**	**$ 1,366,786**	**$ 898,695**	**$ 2,656,459**	2,646,760	

PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUND 01
5 Year History
2024-25 UNAUDITED ACTUALS
09/10/25

	2020/21 Unaudited Actuals 09/14/21	2021/22 Unaudited Actuals 09/14/22	2022/23 Unaudited Actuals 09/13/23	2023/24 Unaudited Actuals 09/11/24	2024/25 Unaudited Actuals 09/10/25	
A) REVENUES:						
LOCAL CONTROL FUNDING FORMULA	$ 21,965,049	$ 23,077,751	$ 25,572,462	$ 26,581,944	$ 27,362,880	50%
FEDERAL REVENUES	1,478,530	1,045,152	903,653	618,421	632,218	1%
STATE REVENUES	2,450,185	3,060,393	3,552,655	1,991,621	1,904,839	3%
STRS & PERS OnBehalf Contribution *	1,888,572	2,273,243	1,918,755	2,010,537	1,926,899	4%
PARCEL TAX REVENUE	13,316,653	13,642,172	13,908,872	14,175,682	14,401,048	26%
LOCAL REVENUES	4,409,648	4,472,278	5,017,877	5,427,378	6,704,012	12%
TRFS APPORT.FR DISTRICTS (SELPA)	1,307,069	1,406,990	1,651,801	1,895,282	1,873,805	3%
TRANSFER FROM OTHER FUNDS/SOURCES	20	17,248	154,574	3,141	8,500	0%
TOTAL REVENUES:	**46,815,726**	**48,995,227**	**52,680,650**	**52,704,006**	**54,814,201**	
B) EXPENDITURES:						
CERTIFICATED SALARIES	19,978,556	19,934,274	21,531,274	21,771,042	21,854,360	41%
CLASSIFIED SALARIES	6,286,279	7,212,599	8,519,653	7,897,799	8,071,630	15%
EMPLOYEE BENEFITS	9,475,958	10,200,716	11,574,761	11,293,161	11,835,016	22%
STRS OnBehalf Payment *	1,888,572	2,273,243	1,918,755	2,010,537	1,926,899	4%
POST EMPLOYMENT BENEFITS	344,016	279,488	376,664	320,446	303,545	1%
BOOKS AND SUPPLIES	1,510,867	1,375,193	1,324,545	1,260,246	1,642,013	3%
SERVICES/OPERATING EXP.	5,286,823	6,257,181	7,654,946	6,818,039	6,928,384	13%
CAPITAL OUTLAY	47,015	1,077,634	381,143	255,944	599,272	1%
TRANSFER TO CAPITAL FACILITIES	-	103,753	354,223	8,768		0%
TRANSFER TO DEFERRED MAINT.	50,000	55,100	55,000	55,000	110,000	0%
TRANSFER TO ASB FUND		12,923	-	-	-	0%
TRANSFER TO PAY DOWN VRF LOAN	31,150	31,150	188,720	-	-	0%
OTHER OUTGO		9,271	65,707	35,011	(19,557)	0%
DIRECT SUPPORT/IND COSTS- ADULT ED.	(38,046)	-	-	-	-	0%
DIRECT SUPPORT/IND COSTS- CAFETERIA	(35,000)	-	74,280	-	100,000	0%
TOTAL EXPENDITURES:	**44,826,192**	**48,822,525**	**54,019,670**	**51,725,993**	**53,351,561**	
C) NET INCREASE (DECREASE)						
IN FUND BALANCE (A-B)	1,989,534	172,702	(1,339,020)	978,013	1,462,640	
D) FUND BALANCE, RESERVES						
BEGINNING BALANCE	2,733,305	4,715,595	4,888,297	3,549,277	4,527,289	
ADJUSTMENT TO BEG. BAL	(7,245)					
NET BEGINNING BALANCE	2,726,060	4,715,595	4,888,297	3,549,277	4,527,289	
E) ENDING BALANCE	**4,715,595**	**4,888,297**	**3,549,277**	**4,527,289**	**5,989,929**	
COMPONENTS OF ENDING BALANCE:						
a) Reserved Amounts:						
Revolving Cash	38,363	43,773	44,000	44,000	44,100	
Restricted Ending Balances	1,050,455	1,695,747	1,140,346	1,037,656	814,378	
b) Designated Amounts:						
Econ Uncertainties (3%)	1,345,000	1,472,311	1,620,590	1,551,780	1,601,412	
Carryover / commited resources	1,333,572	660,165	540,392	449,663	869,756	
Designated for Subsequent Year Budget Support		442,269		628,726		
c) Undesignated	948,205	574,032	203,949	815,463	2,660,283	

PIEDMONT UNIFIED SCHOOL DISTRICT
Student Activity Special Revenues
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/06/23	2023/24 Unaudited Actuals 09/05/24	2024/25 Unaudited Actuals 09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES		-	-	-	-
FEDERAL REVENUES		-	-	-	-
STATE REVENUES					
LOCAL REVENUES		263,906	281,515	388,685	404,257
TRANSFER IN FROM GEN FUND		12,923			
TOTAL REVENUES:	-	**276,829**	**281,515**	**388,685**	**404,257**
B) EXPENDITURES:					
CERTIFICATED SALARIES		28,160	33,762	30,620	17,445
CLASSIFIED SALARIES		299	1,046	419	1,200
EMPLOYEE BENEFITS		5,689	7,803	6,908	3,925
BOOKS AND SUPPLIES		49,083	93,580	65,837	39,146
SERVICES/OPERATING EXP.		174,599	272,809	318,344	270,173
OTHER OUTGO					
DIRECT SUPPORT/COST					
TOTAL EXPENDITURES:	-	**257,830**	**409,000**	**422,129**	**331,890**
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	-	18,999	(127,485)	(33,444)	72,367
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	-	338,739	440,874	313,390	279,946
ADJUSTMENT TO BEG. BAL	338,739	83,136			
NET BEGINNING BALANCE	338,739	**421,875**	**440,874**	**313,390**	**279,946**
E) ENDING BALANCE	338,739	**440,874**	**313,390**	**279,946**	**352,313**
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:	338,739	440,874	313,390	279,946	352,313

PIEDMONT UNIFIED SCHOOL DISTRICT
ADULT EDUCATION - FUND 11
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/06/23	2023/24 Unaudited Actuals 09/05/24	2024/25 Unaudited Actuals 09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES		-	-	-	-
FEDERAL REVENUES		-	-	-	-
STATE REVENUES	386,935	406,188	425,065	468,894	461,481
LOCAL REVENUES	84,403	112,173	152,484	211,657	241,662
TRANSFER IN FROM GEN FUND			6,031	876	-
TOTAL REVENUES:	**471,338**	**518,361**	**583,580**	**681,427**	**703,143**
B) EXPENDITURES:					
CERTIFICATED SALARIES	181,972	183,615	217,689	223,669	203,002
CLASSIFIED SALARIES	132,171	151,652	169,364	156,325	137,235
EMPLOYEE BENEFITS	114,376	143,274	169,892	169,564	162,678
BOOKS AND SUPPLIES	16,104	2,416	10,493	24,124	27,738
SERVICES/OPERATING EXP.	54,825	70,903	74,861	55,196	61,680
OTHER OUTGO	-	-			
DIRECT SUPPORT/COST	38,046	(872)	11,807	21,347	19,557
TOTAL EXPENDITURES:	**537,494**	**550,988**	**654,106**	**650,223**	**611,889**
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	(66,156)	(32,627)	(70,526)	31,204	91,254
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	293,175	105,628	73,001	2,475	33,679
ADJUSTMENT TO BEG. BAL	(121,391)		-	-	-
NET BEGINNING BALANCE	171,783	**105,628**	**73,001**	**2,475**	**33,679**
E) ENDING BALANCE	**105,628**	**73,001**	**2,475**	**33,679**	**124,932**
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Adult Education Program	105,628	73,001	2,475	33,679	124,933

PIEDMONT UNIFIED SCHOOL DISTRICT
CAFETERIA - FUND 13
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/06/23	2023/24 Unaudited Actuals 09/05/24	2024/25 Unaudited Actuals 09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES		-	-	-	-
FEDERAL REVENUES	-	4,964	1,254,965	157,135	186,729
STATE REVENUES	-	-	-	1,201,229	1,276,729
LOCAL REVENUES	12,903	734,589	6,902	126,529	139,346
TRANSFER IN FROM GEN FUND			83,960	2,892	100,000
TOTAL REVENUES:	**12,903**	**739,553**	**1,345,827**	**1,487,784**	**1,702,804**
B) EXPENDITURES:					
CERTIFICATED SALARIES					
CLASSIFIED SALARIES	182,775	195,902	370,753	491,985	515,649
EMPLOYEE BENEFITS	57,498	63,862	181,071	251,051	255,081
SUPPLIES	874	472,275	922,679	829,748	843,383
SERVICES/OPERATING EXP.	30,545	39,178	30,270	21,684	13,882
OTHER OUTGO	-	-	-	-	-
OTHER INTERFUND TRANSFERS	35,000				
TOTAL EXPENDITURES:	**306,692**	**771,217**	**1,504,773**	**1,594,468**	**1,627,995**
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	(293,789)	(31,664)	(158,947)	(106,684)	74,809
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	716,216	375,434	343,769	184,823	78,139
ADJUSTMENT TO BEG. BAL	(46,994)				
NET BEGINNING BALANCE	669,222	375,434	343,769	184,823	78,139
E) ENDING BALANCE	**375,434**	**343,769**	**184,823**	**78,139**	**152,948**
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted	375,434	343,769	184,823	78,139	152,948
b) Designated Amounts:					
Econ Uncertainties	-	-	-	-	-

PIEDMONT UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND - FUND 14
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/06/23	2023/24 Unaudited Actuals 09/05/24	2024/25 Unaudited Actuals 09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES					
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	-	-	-
LOCAL REVENUES	29,250	28,550	29,951	176,387	148,362
TRANSFER IN FROM GEN FUN	50,000	55,100	243,720	60,000	110,000
TOTAL REVENUES:	79,250	**83,650**	**273,671**	**236,387**	**258,362**
B) EXPENDITURES:					
CERTIFICATED SALARIES	-				
CLASSIFIED SALARIES	-				
EMPLOYEE BENEFITS	-				
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	64,245	46,830	54,988	54,988	54,989
CAPITAL OUTLAY	-	-	-	-	312,589
OTHER OUTGO	8,158	8,158			
DIRECT SUPPORT/COST	-				
TOTAL EXPENDITURES:	**72,403**	**54,988**	**54,988**	**54,988**	**367,578**
C) NET INCREASE/DECREASE IN FUND BALANCE (A-B)	6,847	**28,662**	**218,683**	**181,399**	**(109,216)**
D) FUND BALANCE, RESERVES	-				
BEGINNING BALANCE	(163,159)	(156,312)	(127,650)	91,033	272,432
ADJUSTMENT TO BEG. BAL					
NET BEGINNING BALANCE	(163,159)	(156,312)	(127,650)	91,033	272,432
E) ENDING BALANCE	**(156,312)**	**(127,650)**	**91,033**	**272,432**	**163,216**
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted RRMA Funds					
b) Designated Amounts:					
Fund Balance	(156,312)	(127,650)	91,033	272,432	163,216

PIEDMONT UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - FUND 17 - NODA
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/06/23	2023/24 Unaudited Actuals 09/05/24	2024/25 Unaudited Actuals 09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES		-	-	-	-
FEDERAL REVENUES		-	-	-	-
STATE REVENUES		-	-	-	-
LOCAL REVENUES	2,378	(123)	(892)	4,916	6,117
TOTAL REVENUES:	**2,378**	**(123)**	**(892)**	**4,916**	**6,117**
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BOOKS AND SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-	-	-	-	-
OTHER OUTGO	-	2,248	-	3,141	8,500
DIRECT SUPPORT/COST	-	-	-	-	-
TOTAL EXPENDITURES:	**-**	**2,248**	**-**	**3,141**	**8,500**
C) NET INCREASE/DECREASE					
IN FUND BALANCE (A-B)	2,378	(2,371)	(892)	1,775	(2,383)
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	108,179	110,557	110,557	107,293	109,068
ADJUSTMENT TO BEG. BAL					
NET BEGINNING BALANCE	108,179	110,557	110,557	107,293	109,068
E) ENDING BALANCE	**110,557**	**108,186**	**109,664**	**109,068**	**106,685**
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	10,557	8,186	9,664	9,068	6,685
Econ Uncertainties					

PIEDMONT UNIFIED SCHOOL DISTRICT
STATE (COUNTY) SCHOOL FACILITIES FUND - FUND 35
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/06/23	2023/24 Unaudited Actuals 09/05/24	2024/25 Unaudited Actuals 09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	2,697,577	9,267,451	-
LOCAL REVENUES	73	(4)	(42,507)	242,261	235,823
TRANSFER IN FROM OTHER FUND		-	10,000		
TOTAL REVENUES:	**73**	**(4)**	**2,665,070**	**9,509,712**	**235,823**
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	12,923	-
EMPLOYEE BENEFITS	-	-	-	1,199	-
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-	-	39,118	133,378	8,036
CAPITAL OUTLAY	-	-	661,501	5,056,764	2,673,454
OTHER OUTGO	-	-	144,574	353,049	353,049
TRANSFER OUT TO OTHER FUND			10,000	-	-
DIRECT SUPPORT/COST	-	-	-	-	-
TOTAL EXPENDITURES:	**-**	**-**	**855,193**	**5,557,314**	**3,034,540**
C) NET INCREASE/DECREASE					
IN FUND BALANCE (A-B)	73	(4)	1,809,877	3,952,398	(2,798,717)
D) FUND BALANCE, RESERVES	-				
BEGINNING BALANCE	3,653	3,726	3,726	1,813,599	5,765,997
ADJUSTMENT TO BEG. BAL	-	-	-	-	-
NET BEGINNING BALANCE	3,653	3,726	3,726	1,813,599	5,765,997
E) ENDING BALANCE	**3,726**	**3,722**	**1,813,603**	**5,765,997**	**2,967,281**
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted	3,726	3,722	1,813,603	5,765,997	2,967,281

PIEDMONT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND - FUND 40
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21 Unaudited Actuals 9/14/2021	2021/22 Unaudited Actuals 09/07/22	2022/23 Unaudited Actuals 09/06/23	2023/24 Unaudited Actuals 09/05/24	2024/25 Unaudited Actuals 09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES		-	-	-	-
FEDERAL REVENUES		-	-	-	-
STATE REVENUES		-	-	-	-
LOCAL REVENUES	223,054	57,725	28,810	718,908	10,814
TRANFER IN FROM OTHER FUND		103,753	344,223	-	-
OTHER SOURCES		3,200,000			
TOTAL REVENUES:	**223,054**	**3,361,478**	**373,033**	**718,908**	**10,814**
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	502	31,815	-	21,054	-
SERVICES/OPERATING EXP.	-	100,000	1,155	2,110	20,230
CAPITAL OUTLAY	-	3,437,692	623,900	685,436	-
OTHER OUTGO	-	15,000	199,649	-	-
DIRECT SUPPORT/COST	-	-	-	-	-
TRANSFER OUT TO OTHER FU	-		144,574	-	-
TOTAL EXPENDITURES:	**502**	**3,584,507**	**969,278**	**708,600**	**20,230**
C) NET INCREASE/DECREASE IN FUND BALANCE (A-B)	222,552	(223,029)	(596,245)	10,308	(9,416)
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	453,250	675,802	452,773	157,602	167,910
ADJUSTMENT TO BEG. BAL	-		301,074	(1)	
NET BEGINNING BALANCE	453,250	675,802	753,847	157,601	167,910
E) ENDING BALANCE	**675,802**	**452,773**	**157,602**	**167,910**	**158,494**
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
b) Designated Amounts:					
Witter Field	**650,285**	427,256	132,085	142,392	132,976
Alan Harvey Theater	**25,518**	25,518	25,518	25,518	25,518

PIEDMONT UNIFIED SCHOOL DISTRICT
BOND INTEREST & REDEMPTION FUND - FUND 51
2024-2025 UNAUDITED ACTUALS
09/02/25

	2020/21	2021/22	2022/23	2023/24	2024/25
	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals
	9/7/2021	09/07/22	09/06/23	09/05/24	09/02/25
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	496,894	496,018	496,018	496,018	496,018
STATE REVENUES	20,291	19,720	19,036	21,599	21,218
LOCAL REVENUES	6,005,327	6,243,128	6,402,887	8,160,892	8,819,545
OTHER FINANCING SOURCES	639,054				
TOTAL REVENUES:	**7,161,565**	**6,758,866**	**6,917,941**	**8,678,509**	**9,336,781**
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-				
CAPITAL OUTLAY					
OTHER OUTGO	9,490,620	7,245,500	6,310,986	6,562,570	7,232,499
DIRECT SUPPORT/COST	-	-	-	-	-
OTHER FINANCING USES	-				
TOTAL EXPENDITURES:	**9,490,620**	**7,245,500**	**6,310,986**	**6,562,570**	**7,232,499**
C) NET INCREASE/DECREASE					
IN FUND BALANCE (A-B)	(2,329,055)	(486,634)	606,955	2,115,939	2,104,282
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	11,836,897	9,507,842	9,021,209	9,628,165	11,744,104
ADJUSTMENT TO BEG. BAL		1	-		
NET BEGINNING BALANCE	11,836,897	9,507,843	9,021,209	9,628,165	11,744,104
E) ENDING BALANCE	**9,507,842**	**9,021,209**	**9,628,165**	**11,744,104**	**13,848,386**
COMPONENTS OF ENDING BALANCE:					
Restricted - Bond Repayment	5,084,682	3,648,761	3,123,343	3,849,751	4,379,769
Restricted - Sinking Fund for QSCB	4,423,160	5,372,449	6,504,822	7,894,352	9,468,617