

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
BUDGET COMPARISON
2025-26 Unaudited Actuals**

BUDGET	2025-26 Budget Adoption 6/25/2025	2025-26 Final State Budget 8/1/2025	2025-26 First Interim 12/10/2025	Second Interim 3/4/2026	2025-26 Est. Actuals 6/3/2026	Unaudited Actuals 9/9/2026	Difference btwn June 25 & Sept 26	Difference %
A) REVENUES:								
LOCAL CONTROL FUNDING FORMULA	\$ 28,099,231	\$ 28,243,051	\$ 28,319,258	\$ 28,328,825	\$ 28,207,648	\$ 28,206,629	\$ 107,398	0.18%
FEDERAL REVENUES	607,278	607,278	611,939	637,637	637,637	581,633	(25,645)	-0.04%
STATE REVENUES	1,605,433	2,506,264	2,658,311	2,838,619	2,893,296	3,111,989	1,506,556	2.51%
STATE REVENUES - STRS on-behalf	2,028,179	2,028,179	2,028,179	2,028,179	2,028,179	2,085,465	57,286	0.10%
PARCEL TAX REVENUE - Measure G	11,940,198	11,940,198	11,940,198	11,940,198	11,940,198	11,953,036	12,838	0.02%
PARCEL TAX REVENUE - Measure P	5,219,599	5,219,599	5,219,599	5,219,599	5,219,599	5,233,271	13,672	0.02%
LOCAL REVENUES - PEF	4,054,062	4,054,062	4,137,427	4,137,427	4,142,656	4,148,698	94,636	0.16%
LOCAL REVENUES - ALL OTHERS	1,174,734	1,174,734	1,742,597	2,353,361	2,467,846	2,920,910	1,746,176	2.91%
TRANSFER FROM SELPA (SPED)	1,748,206	1,748,206	1,825,902	1,825,902	1,865,458	1,858,086	109,880	0.18%
TOTAL REVENUES:	\$ 56,476,920	\$ 57,521,571	\$ 58,483,410	\$ 59,309,747	\$ 59,402,517	\$ 60,099,718	\$ 3,622,798	6.03%
B) EXPENDITURES:								
CERTIFICATED SALARIES	\$ 23,582,467	\$ 23,582,467	\$ 23,655,251	\$ 23,742,219	\$ 23,742,995	\$ 23,571,354	\$ (11,113)	-0.02%
CLASSIFIED SALARIES	8,340,096	8,340,096	8,430,558	8,574,203	8,574,203	8,568,133	228,037	0.40%
EMPLOYEE BENEFITS	13,056,452	13,056,452	12,787,715	12,748,658	12,598,750	12,223,509	(832,943)	-1.48%
STRS OnBehalf Payment	2,028,179	2,028,179	2,028,179	2,028,179	2,028,179	2,085,465	57,286	0.10%
POST EMPLOYMENT BENEFITS	374,040	374,040	374,040	374,040	374,040	210,609	(163,431)	-0.29%
BOOKS AND SUPPLIES	1,166,456	1,166,456	2,093,539	2,530,820	2,711,205	1,577,799	411,343	0.73%
SERVICES/OPERATING EXPENDITURES	7,305,672	7,305,672	7,856,462	8,638,893	8,657,440	7,534,347	228,675	0.41%
CAPITAL OUTLAY (OVER \$5,000)	59,484	59,484	239,797	249,019	740,031	736,768	677,284	1.20%
INDIRECT COSTS & OTHER OUTGO	(23,198)	(23,198)	(24,075)	(24,075)	(24,075)	(20,989)	2,209	0.00%
TRANSFERS TO & FROM OTHER FUNDS	69,856	69,856	69,856	69,856	69,856	(26,668)	(96,524)	-0.17%
TOTAL EXPENDITURES:	\$ 55,959,504	\$ 55,959,504	\$ 57,511,322	\$ 58,931,812	\$ 59,472,624	\$ 56,460,329	\$ 500,824	0.89%
C) NET INCREASE (DECREASE)								
IN FUND BALANCE (A-B)	517,416	1,562,067	972,088	377,935	(70,107)	3,639,390	3,121,974	
D) FUND BALANCE, RESERVES								
NET BEGINNING BALANCE	3,692,501	3,692,501	5,989,928	5,989,928	5,989,928	5,989,928	2,297,427	
E) ENDING BALANCE JUNE 30	\$ 4,209,917	\$ 5,254,568	\$ 6,962,016	\$ 6,367,863	\$ 5,919,821	\$ 9,629,318	\$ 5,419,400	
COMPONENTS OF ENDING BALANCE:								
a) Reserved Amounts:								
Revolving Cash	44,100	44,100	44,100	44,100	44,100	44,100	-	
b) Restricted & Committed Amounts:								
Unspent Grant funds	452,599	452,599	939,590	1,018,483	605,691	1,040,047	587,448	
Unspent Proposition 28	45,869	45,869	94,263	142,322	142,322	178,068	132,199	
Unspent ELOP			257,035	207,923	175,270	109,021	109,021	
c) Assigned / Designated Amounts:								
Committed for Future Cost of Settlements	-	-	-	-	-	3,900,581	3,900,581	
Other Reserved Funds	489,737	489,737	1,350,000	703,382	-	772,231	282,494	
Set-aside for 3% Reserve	1,691,340	1,691,340	1,730,000	1,780,000	1,790,000	1,705,000	13,660	
Over/(Under)	\$ 1,587,646	\$ 2,531,023	\$ 2,547,028	\$ 2,471,653	\$ 3,162,438	\$ 1,880,269	292,623	

PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUND 01
5 Year History
2025-26 UNAUDITED ACTUALS
09/06/26

2021/22	2022/23	2023/24	2024/25	2025-26
Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals
09/14/22	09/13/23	09/11/24	09/10/25	09/06/26

A) REVENUES:

LOCAL CONTROL FUNDING FORMULA	\$ 23,077,751	\$ 25,572,462	\$ 26,581,944	\$ 27,362,880	\$ 28,206,629	47%
FEDERAL REVENUES	1,045,152	903,653	618,421	632,218	581,633	1%
STATE REVENUES	3,060,393	3,552,655	1,991,621	1,904,839	3,111,989	5%
STRS ONBEHALF CONTRIBUTION	2,273,243	1,918,755	2,010,537	1,926,899	2,085,465	3%
PARCEL TAX REVENUE	13,642,172	13,908,872	14,175,682	14,401,048	17,186,307	29%
LOCAL REVENUES	4,472,278	5,017,877	5,427,378	6,704,012	7,069,608	12%
TRFS APPORT.FR DISTRICTS (SELPA)	1,406,990	1,651,801	1,895,282	1,873,805	1,858,086	3%
TRANSFER FROM OTHER FUNDS/SOURCES	17,248	154,574	3,141	8,500	85,168	0%
TOTAL REVENUES:	48,995,227	52,680,650	52,704,006	54,814,201	60,184,886	

B) EXPENDITURES:

CERTIFICATED SALARIES	19,934,274	21,531,274	21,771,042	21,854,360	23,571,354	42%
CLASSIFIED SALARIES	7,212,599	8,519,653	7,897,799	8,071,630	8,568,133	15%
EMPLOYEE BENEFITS	10,200,716	11,574,761	11,293,161	11,835,016	12,223,509	22%
STRS OnBehalf Payment *	2,273,243	1,918,755	2,010,537	1,926,899	2,085,465	4%
POST EMPLOYMENT BENEFITS	279,488	376,664	320,446	303,545	210,609	0%
BOOKS AND SUPPLIES	1,375,193	1,324,545	1,260,246	1,642,013	1,577,799	3%
SERVICES/OPERATING EXP.	6,257,181	7,654,946	6,818,039	6,928,384	7,534,347	13%
CAPITAL OUTLAY	1,077,634	381,143	255,944	599,272	736,768	1%
TRANSFER TO CAPITAL FACILITIES	103,753	354,223	8,768			0%
TRANSFER TO DEFERRED MAINT.	55,100	55,000	55,000	110,000	58,500	0%
TRANSFER TO ASB FUND	12,923	-	-	-	-	0%
TRANSFER TO PAY DOWN VRF LOAN	31,150	188,720	-	-	-	0%
OTHER OUTGO	9,271	65,707	35,011	(19,557)	(20,989)	0%
DIRECT SUPPORT/IND COSTS- ADULT ED.	-	-	-	-	-	0%
DIRECT SUPPORT/IND COSTS- CAFETERIA	-	74,280	-	100,000	-	0%
TOTAL EXPENDITURES:	48,822,525	54,019,670	51,725,993	53,351,561	56,545,497	

C) NET INCREASE (DECREASE)

IN FUND BALANCE (A-B)	172,702	(1,339,020)	978,013	1,462,640	3,639,390
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D) FUND BALANCE, RESERVES

BEGINNING BALANCE	4,715,595	4,888,297	3,549,277	4,527,289	5,989,929
ADJUSTMENT TO BEG. BAL					
NET BEGINNING BALANCE	4,715,595	4,888,297	3,549,277	4,527,289	5,989,929

E) ENDING BALANCE

	4,888,297	3,549,277	4,527,289	5,989,929	9,629,318
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COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:

Revolving Cash	43,773	44,000	44,000	44,100	44,100
Restricted Ending Balances	1,695,747	1,140,346	1,037,656	814,378	1,325,888

b) Designated Amounts:

Econ Uncertainties (3%)	1,472,311	1,620,590	1,551,780	1,601,412	1,705,000
Carryover / assigned resources	660,165	540,392	449,663	869,756	772,231
Committed for Subsequent Year Budget Support	442,269		628,726		3,900,581

c) Undesignated

	574,032	203,949	815,463	2,660,283	1,881,519
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PIEDMONT UNIFIED SCHOOL DISTRICT
Student Activity Special Revenues
2025-2026 UNAUDITED ACTUALS
09/01/26

	2021/22	2022/23	2023/24	2024/25	2025/26
	Unaudited Actuals 09/07/22	Unaudited Actuals 09/06/23	Unaudited Actuals 09/05/24	Unaudited Actuals 09/02/25	Unaudited Actuals 09/01/26
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES					
LOCAL REVENUES	263,906	281,515	388,685	404,257	321,100
TRANSFER IN FROM GEN FUN	12,923				
TOTAL REVENUES:	276,829	281,515	388,685	404,257	321,100
B) EXPENDITURES:					
CERTIFICATED SALARIES	28,160	33,762	30,620	17,445	20,220
CLASSIFIED SALARIES	299	1,046	419	1,200	-
EMPLOYEE BENEFITS	5,689	7,803	6,908	3,925	4,393
BOOKS AND SUPPLIES	49,083	93,580	65,837	39,146	30,711
SERVICES/OPERATING EXP.	174,599	272,809	318,344	270,173	159,656
OTHER OUTGO					10,789
DIRECT SUPPORT/COST					
TOTAL EXPENDITURES:	257,830	409,000	422,129	331,890	225,769
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	18,999	(127,485)	(33,444)	72,367	95,332
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	338,739	440,874	313,390	279,946	352,313
ADJUSTMENT TO BEG. BAL	83,136				
NET BEGINNING BALANCE	421,875	440,874	313,390	279,946	352,313
E) ENDING BALANCE	440,874	313,390	279,946	352,313	447,645
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted ASB Accounts	440,874	313,390	279,946	352,313	447,645

PIEDMONT UNIFIED SCHOOL DISTRICT
ADULT EDUCATION - FUND 11
2025-2026 UNAUDITED ACTUALS
09/01/26

	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	2025/26 Unaudited Actuals 09/01/26
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	406,188	425,065	468,894	461,481	475,631
LOCAL REVENUES	112,173	152,484	211,657	241,662	197,226
TRANSFER IN FROM GEN FUND		6,031	876	-	-
TOTAL REVENUES:	518,361	583,580	681,427	703,143	672,858
B) EXPENDITURES:					
CERTIFICATED SALARIES	183,615	217,689	223,669	203,002	227,416
CLASSIFIED SALARIES	151,652	169,364	156,325	137,235	157,483
EMPLOYEE BENEFITS	143,274	169,892	169,564	162,678	173,824
BOOKS AND SUPPLIES	2,416	10,493	24,124	27,738	18,206
SERVICES/OPERATING EXP.	70,903	74,861	55,196	61,680	58,001
OTHER OUTGO	-				
DIRECT SUPPORT/COST	(872)	11,807	21,347	19,557	20,996
TOTAL EXPENDITURES:	550,988	654,106	650,223	611,889	655,927
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	(32,627)	(70,526)	31,204	91,254	16,931
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	105,628	73,001	2,475	33,679	124,933
ADJUSTMENT TO BEG. BAL		-	-	-	-
NET BEGINNING BALANCE	105,628	73,001	2,475	33,679	124,933
E) ENDING BALANCE	73,001	2,475	33,679	124,933	141,863
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Adult Education Block Grant	64,834	-	6,415	44,964	145,800
AB104 Consortium Block Grant	134,981	134,837	137,001	79,026	-
b) Designated Amounts:					
Local Program	(126,815)	(132,362)	(109,737)	943	(3,936)

PIEDMONT UNIFIED SCHOOL DISTRICT
CAFETERIA - FUND 13
2025-2026 UNAUDITED ACTUALS
09/01/26

	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	2025/26 Unaudited Actuals 09/01/26
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	4,964	1,254,965	157,135	186,729	195,865
STATE REVENUES	-	-	1,201,229	1,276,729	1,308,486
LOCAL REVENUES	734,589	6,902	126,529	139,346	231,880
TRANSFER IN FROM GEN FUND		83,960	2,892	100,000	-
TOTAL REVENUES:	739,553	1,345,827	1,487,784	1,702,804	1,736,231
B) EXPENDITURES:					
CERTIFICATED SALARIES					
CLASSIFIED SALARIES	195,902	370,753	491,985	515,649	549,531
EMPLOYEE BENEFITS	63,862	181,071	251,051	255,081	261,484
SUPPLIES	472,275	922,679	829,748	843,383	943,544
SERVICES/OPERATING EXP.	39,178	30,270	21,684	13,882	17,330
CAPITAL OUTLAY	-	-	-	-	8,358
OTHER OUTGO	-	-	-	-	-
OTHER INTERFUND TRANSFERS					
TOTAL EXPENDITURES:	771,217	1,504,773	1,594,468	1,627,995	1,780,248
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	(31,664)	(158,947)	(106,684)	74,809	(44,017)
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	375,434	343,769	184,822	78,139	152,948
ADJUSTMENT TO BEG. BAL	-				
NET BEGINNING BALANCE	375,434	343,769	184,822	78,139	152,948
E) ENDING BALANCE	343,769	184,822	78,139	152,948	108,931
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted	343,769	184,822	78,139	152,948	108,931

**PIEDMONT UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND - FUND 14
2025-2026 UNAUDITED ACTUALS
09/01/26**

	2021/22	2022/23	2023/24	2024/25	2025/26
	Unaudited Actuals 09/07/22	Unaudited Actuals 09/06/23	Unaudited Actuals 09/05/24	Unaudited Actuals 09/02/25	Unaudited Actuals 09/01/26
A) REVENUES:					
REVENUE LIMIT SOURCES					
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	-	-	-
LOCAL REVENUES	28,550	29,951	176,387	148,362	616
TRANSFER IN FROM GEN FUN	55,100	243,720	60,000	110,000	55,000
TOTAL REVENUES:	83,650	273,671	236,387	258,362	55,616
B) EXPENDITURES:					
CERTIFICATED SALARIES					
CLASSIFIED SALARIES					
EMPLOYEE BENEFITS					
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	46,830	54,988	54,988	54,989	54,988
CAPITAL OUTLAY	-	-	-	312,589	-
OTHER OUTGO	8,158				
DIRECT SUPPORT/COST					
TOTAL EXPENDITURES:	54,988	54,988	54,988	367,578	54,988
C) NET INCREASE/DECREASE IN FUND BALANCE (A-B)	28,662	218,683	181,399	(109,216)	628
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	(156,312)	(127,650)	91,033	272,432	163,216
ADJUSTMENT TO BEG. BAL					
NET BEGINNING BALANCE	(156,312)	(127,650)	91,033	272,432	163,216
E) ENDING BALANCE	(127,650)	91,033	272,432	163,216	163,844
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted RRMA Funds	(127,650)	91,033	272,432	163,216	163,844
b) Designated Amounts:	-	-	-	-	-

**PIEDMONT UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - FUND 17 - NODA
2025-2026 UNAUDITED ACTUALS
09/01/26**

	2021/22	2022/23	2023/24	2024/25	2025/26
	Unaudited Actuals 09/07/22	Unaudited Actuals 09/06/23	Unaudited Actuals 09/05/24	Unaudited Actuals 09/02/25	Unaudited Actuals 09/01/26
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	-	-	-
LOCAL REVENUES	(123)	(892)	4,916	6,117	3,608
TOTAL REVENUES:	(123)	(892)	4,916	6,117	3,608
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BOOKS AND SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-	-	-	-	-
OTHER OUTGO	2,248	-	3,141	8,500	24
DIRECT SUPPORT/COST	-	-	-	-	-
TOTAL EXPENDITURES:	2,248	-	3,141	8,500	24
C) NET INCREASE/DECREASE IN FUND BALANCE (A-B)	(2,371)	(892)	1,775	(2,383)	3,584
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	110,557	108,186	107,293	109,068	106,685
ADJUSTMENT TO BEG. BAL					
NET BEGINNING BALANCE	110,557	108,186	107,293	109,068	106,685
E) ENDING BALANCE	108,186	107,293	109,068	106,685	110,269
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	8,186	7,293	9,068	6,685	10,269

PIEDMONT UNIFIED SCHOOL DISTRICT
STATE (COUNTY) SCHOOL FACILITIES FUND - FUND 35
2025-2026 UNAUDITED ACTUALS
09/01/26

	2021/22	2022/23	2023/24	2024/25	2025/26
	Unaudited Actuals 09/07/22	Unaudited Actuals 09/06/23	Unaudited Actuals 09/05/24	Unaudited Actuals 09/02/25	Unaudited Actuals 09/01/26
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	2,697,577	9,267,451	-	-
LOCAL REVENUES	(4)	(42,507)	242,261	235,823	76,963
TRANSFER IN FROM OTHER FUN	-	10,000			
TOTAL REVENUES:	(4)	2,665,070	9,509,712	235,823	76,963
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	12,923	-	-
EMPLOYEE BENEFITS	-	-	1,199	-	-
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.	-	39,118	133,378	8,036	7,500
CAPITAL OUTLAY	-	661,501	5,056,764	2,673,454	538,222
OTHER OUTGO	-	144,574	353,049	353,049	353,049
TRANSFER OUT TO OTHER FUND	-	10,000	-	-	-
DIRECT SUPPORT/COST	-	-	-	-	-
TOTAL EXPENDITURES:	-	855,193	5,557,314	3,034,540	898,771
C) NET INCREASE/DECREASE					
IN FUND BALANCE (A-B)	(4)	1,809,877	3,952,398	(2,798,717)	(821,808)
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	3,726	3,726	1,813,599	5,765,997	2,967,281
ADJUSTMENT TO BEG. BAL	-	-	-	-	-
NET BEGINNING BALANCE	3,726	3,726	1,813,599	5,765,997	2,967,281
E) ENDING BALANCE	3,722	1,813,603	5,765,997	2,967,281	2,145,472
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Restricted	3,722	1,813,603	5,765,997	2,967,281	2,145,472

PIEDMONT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND - FUND 40
2025-2026 UNAUDITED ACTUALS
09/01/26

	2021/22	2022/23	2023/24	2024/25	2025/26
	Unaudited Actuals 09/07/22	Unaudited Actuals 09/06/23	Unaudited Actuals 09/05/24	Unaudited Actuals 09/02/25	Unaudited Actuals 09/01/26
A) REVENUES:					
REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	-	-	-	-	-
STATE REVENUES	-	-	-	-	-
LOCAL REVENUES	57,725	28,810	718,908	10,814	540,779
TRANSFER IN FROM OTHER FUN	103,753	344,223	-	-	3,500
OTHER SOURCES	3,200,000				
TOTAL REVENUES:	3,361,478	373,033	718,908	10,814	544,279
B) EXPENDITURES:					
CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	31,815	-	21,054	-	-
SERVICES/OPERATING EXP.	100,000	1,155	2,110	20,230	47,061
CAPITAL OUTLAY	3,437,692	623,900	685,436	-	311,054
OTHER OUTGO	15,000	199,649	-	-	85,144
DIRECT SUPPORT/COST	-	-	-	-	-
TRANSFER OUT TO OTHER FUND		144,574	-	-	-
TOTAL EXPENDITURES:	3,584,507	969,278	708,600	20,230	443,260
C) NET INCREASE/DECREASE					
IN FUND BALANCE (A-B)	(223,029)	(596,245)	10,308	(9,416)	101,019
D) FUND BALANCE, RESERVES					
BEGINNING BALANCE	675,802	452,773	157,602	167,910	158,494
ADJUSTMENT TO BEG. BAL		301,074	(1)		
NET BEGINNING BALANCE	675,802	753,847	157,601	167,910	158,494
E) ENDING BALANCE	452,773	157,602	167,910	158,494	259,513
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
PEF Donation for Facilities Pro	-	-	-	-	181,406
Piedmont Makers Grant	139,929	139,929	139,929	139,929	54,785
b) Designated Amounts:					
Witter Field		-	2,063	2,063	2,042
Alan Harvey Theater	282,135	-	-	-	-
Other Designations	30,709	17,673	12,895	16,503	21,281

PIEDMONT UNIFIED SCHOOL DISTRICT
BOND INTEREST & REDEMPTION FUND - FUND 51
2025-2026 UNAUDITED ACTUALS
09/01/26

	2021/22	2022/23	2023/24	2024/25	2025/26
	Unaudited Actuals 09/07/22	Unaudited Actuals 09/06/23	Unaudited Actuals 09/05/24	Unaudited Actuals 09/02/25	Unaudited Actuals 09/01/26

A) REVENUES:

REVENUE LIMIT SOURCES	-	-	-	-	-
FEDERAL REVENUES	496,018	496,018	496,018	496,018	496,018
STATE REVENUES	19,720	19,036	21,599	21,218	18,171
LOCAL REVENUES	6,243,128	6,402,887	8,160,892	8,819,545	6,504,607
OTHER FINANCING SOURCES					

TOTAL REVENUES:	6,758,866	6,917,941	8,678,509	9,336,781	7,018,796
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B) EXPENDITURES:

CERTIFICATED SALARIES	-	-	-	-	-
CLASSIFIED SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
BUILDING SUPPLIES	-	-	-	-	-
SERVICES/OPERATING EXP.					
CAPITAL OUTLAY					
OTHER OUTGO	7,245,500	6,310,986	6,562,570	7,232,499	7,505,519
DIRECT SUPPORT/COST	-	-	-	-	-
OTHER FINANCING USES					8,645,000

TOTAL EXPENDITURES:	7,245,500	6,310,986	6,562,570	7,232,499	16,150,519
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C) NET INCREASE/DECREASE

IN FUND BALANCE (A-B)	(486,634)	606,955	2,115,939	2,104,282	(9,131,723)
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D) FUND BALANCE, RESERVES

BEGINNING BALANCE	9,507,842	9,021,209	9,628,165	11,744,104	13,848,386
ADJUSTMENT TO BEG. BAL	1	-			
NET BEGINNING BALANCE	9,507,843	9,021,209	9,628,165	11,744,104	13,848,386

E) ENDING BALANCE	9,021,209	9,628,165	11,744,104	13,848,386	4,716,663
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COMPONENTS OF ENDING BALANCE:

Restricted - Bond Repayment	3,648,761	3,123,343	3,849,751	4,379,769	4,716,663
Restricted - Sinking Fund for QSCB	5,372,449	6,504,822	7,894,352	9,468,617	-