

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2026, Fiscal Period 01**

185 - Piedmont City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$707,314.00	\$0.00	\$0.00	\$0.00	\$0.00	\$707,314.00
Federal Sources	\$0.00	\$109,822.23	\$0.00	\$0.00	\$0.00	\$109,822.23
Local Sources	\$97,498.56	\$29,317.61	\$2,948.28	\$15,564.52	\$46,462.61	\$191,791.58
Other Sources						\$0.00
Total Revenues:	\$804,812.56	\$139,139.84	\$2,948.28	\$15,564.52	\$46,462.61	\$1,008,927.81
Expenditures						
Instructional Services	\$499,901.64	\$61,512.49	\$0.00	\$0.00	\$7,777.28	\$569,191.41
Instructional Support Services	\$157,357.11	\$25,401.00	\$0.00	\$0.00	\$5,349.20	\$188,107.31
Operation & Maintenance Services	\$66,102.84	\$600.00	\$0.00	\$0.00	\$0.00	\$66,702.84
Auxiliary Services	\$0.00	\$96,075.34	\$0.00	\$0.00	\$0.00	\$96,075.34
General Administrative Services	\$77,714.85	\$4,344.80	\$0.00	\$113.00	\$0.00	\$82,172.65
Capital Outlay	\$60,445.93	\$0.00	\$0.00	\$32,192.89	\$0.00	\$92,638.82
Debt Service						\$0.00
Other Expenditures	\$32,089.85	\$3,780.00	\$0.00	\$0.00	\$3,978.09	\$39,847.94
Total Expenditures:	\$893,612.22	\$191,713.63	\$0.00	\$32,305.89	\$17,104.57	\$1,134,736.31
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
Other Fund Uses:	\$0.00	\$2,054.28	\$0.00	\$0.00	\$0.00	\$2,054.28
Total Other Fund Sources (Uses):	\$0.00	(\$2,054.28)	\$0.00	\$0.00	\$500.00	(\$1,554.28)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$88,799.66)	(\$54,628.07)	\$2,948.28	(\$16,741.37)	\$29,858.04	(\$127,362.78)
Beginning Fund Balance - October 1:	\$2,486,079.35	\$508,270.65	\$3,494,578.05	\$10,478,843.84	\$152,329.12	\$17,120,101.01
Ending Fund Balance:	\$2,397,279.69	\$453,642.58	\$3,497,526.33	\$10,462,102.47	\$182,187.16	\$16,992,738.23

Information in this report has been reconciled to the corresponding bank statements.