

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2023, Fiscal Period 02**

**185 - Piedmont City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$8,251,847.00	\$1,535,246.43	(\$6,716,600.57)	\$0.00	\$0.00	\$0.00
Federal Sources	\$6,150.00	\$0.00	(\$6,150.00)	\$2,726,970.00	\$146,091.85	(\$2,580,878.15)
Local Sources	\$2,168,320.00	\$180,728.77	(\$1,987,591.23)	\$388,740.00	\$71,527.85	(\$317,212.15)
Other Sources	\$0.00	\$0.00	\$0.00	\$13,000.00	\$0.00	(\$13,000.00)
<b>Total Revenues:</b>	<b>\$10,426,317.00</b>	<b>\$1,715,975.20</b>	<b>(\$8,710,341.80)</b>	<b>\$3,128,710.00</b>	<b>\$217,619.70</b>	<b>(\$2,911,090.30)</b>
<b>Expenditures</b>						
Instructional Services	\$6,704,317.00	\$973,873.55	\$5,730,443.45	\$1,444,034.00	\$159,988.60	\$1,284,045.40
Instructional Support Services	\$1,540,346.00	\$254,225.14	\$1,286,120.86	\$361,196.00	\$56,201.10	\$304,994.90
Operation & Maintenance Services	\$596,091.00	\$97,578.57	\$498,512.43	\$267,580.00	\$42,766.75	\$224,813.25
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$705,950.00	\$137,992.77	\$567,957.23
General Administrative Services	\$897,944.88	\$140,048.79	\$757,896.09	\$231,171.00	\$15,722.20	\$215,448.80
Special Revenue Outlay	\$0.00	\$115,163.00	(\$115,163.00)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$461,038.00	\$73,899.60	\$387,138.40	\$313,014.00	\$53,766.10	\$259,247.90
<b>Total Expenditures:</b>	<b>\$10,199,736.88</b>	<b>\$1,654,788.65</b>	<b>\$8,544,948.23</b>	<b>\$3,322,945.00</b>	<b>\$466,437.52</b>	<b>\$2,856,507.48</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$182,119.00	\$10,442.71	(\$171,676.29)	\$127,906.00	\$0.00	(\$127,906.00)
Other Financing Uses:	\$100,000.00	\$0.00	\$100,000.00	\$27,906.00	\$8,743.55	\$19,162.45
<b>Total Other Financing Sources (Uses):</b>	<b>\$82,119.00</b>	<b>\$10,442.71</b>	<b>(\$71,676.29)</b>	<b>\$100,000.00</b>	<b>(\$8,743.55)</b>	<b>(\$108,743.55)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$308,699.12</b>	<b>\$71,629.26</b>	<b>(\$237,069.86)</b>	<b>(\$94,235.00)</b>	<b>(\$257,561.37)</b>	<b>(\$163,326.37)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$528,879.29</b>	<b>\$1,631,169.23</b>	<b>\$1,102,289.94</b>	<b>\$471,062.20</b>	<b>\$475,812.14</b>	<b>\$4,749.94</b>
<b>Ending Fund Balance:</b>	<b>\$837,578.41</b>	<b>\$1,702,798.49</b>	<b>\$865,220.08</b>	<b>\$376,827.20</b>	<b>\$218,250.77</b>	<b>(\$158,576.43)</b>

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