

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

Exhibit F-III-A

**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 08**

185 - Piedmont City Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$8,780,581.04	\$5,870,148.20	(\$2,910,432.84)	\$0.00	\$0.00	\$0.00
Federal Sources	\$5,520.00	\$7,060.00	\$1,540.00	\$3,684,264.16	\$1,122,726.30	(\$2,561,537.86)
Local Sources	\$2,610,285.00	\$1,565,737.00	(\$1,044,548.00)	\$361,900.00	\$328,915.45	(\$32,984.55)
Other Sources	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,063.14	\$63.14
Total Revenues:	\$11,396,386.04	\$7,442,945.20	(\$3,953,440.84)	\$4,063,164.16	\$1,468,704.89	(\$2,594,459.27)
Expenditures						
Instructional Services	\$7,013,064.00	\$4,055,068.88	\$2,957,995.12	\$1,386,126.29	\$612,189.11	\$773,937.18
Instructional Support Services	\$1,644,540.34	\$1,051,720.55	\$592,819.79	\$835,945.22	\$301,006.87	\$534,938.35
Operation & Maintenance Services	\$711,019.00	\$378,514.16	\$332,504.84	\$281,503.61	\$181,972.25	\$99,531.36
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$807,305.00	\$518,531.06	\$288,773.94
General Administrative Services	\$969,545.88	\$618,227.97	\$351,317.91	\$213,408.00	\$62,002.75	\$151,405.25
Special Revenue Outlay	\$260,033.54	\$245,259.07	\$14,774.47	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$428,820.71	\$301,815.83	\$127,004.88	\$442,223.04	\$246,653.07	\$195,569.97
Total Expenditures:	\$11,027,023.47	\$6,650,606.46	\$4,376,417.01	\$3,966,511.16	\$1,922,355.11	\$2,044,156.05
Other Financing Sources (Uses)						
Other Financing Sources:	\$177,788.00	\$61,591.24	(\$116,196.76)	\$42,906.00	\$28,561.00	(\$14,345.00)
Other Financing Uses:	\$1,160,264.00	\$750,264.00	\$410,000.00	\$27,906.00	\$57,829.79	(\$29,923.79)
Total Other Financing Sources (Uses):	(\$982,476.00)	(\$688,672.76)	\$293,803.24	\$15,000.00	(\$29,268.79)	(\$44,268.79)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$613,113.43)	\$103,665.98	\$716,779.41	\$111,653.00	(\$482,919.01)	(\$594,572.01)
Beginning Fund Balance - Oct. 1:	\$1,634,990.53	\$1,634,990.53	\$0.00	\$480,865.92	\$475,812.14	(\$5,053.78)
Ending Fund Balance:	\$1,021,877.10	\$1,738,656.51	\$716,779.41	\$592,518.92	(\$7,106.87)	(\$599,625.79)

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