

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

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2026, Fiscal Period 07**

185 - Piedmont City Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$9,627,623.00	\$5,970,115.45	(\$3,657,507.55)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,962,331.89	\$935,438.86	(\$1,026,893.03)
Local Sources	\$184,450.00	\$138,519.33	(\$45,930.67)	\$3,363,662.00	\$2,140,847.73	(\$1,222,814.27)
Other Sources	\$0.00	\$0.00	\$0.00	\$16,400.00	\$9,951.51	(\$6,448.49)
Total Revenues:	\$184,450.00	\$138,519.33	(\$45,930.67)	\$14,970,016.89	\$9,056,353.55	(\$5,913,663.34)
Expenditures						
Instructional Services	\$39,250.00	\$16,920.63	\$22,329.37	\$7,326,606.85	\$4,228,563.22	\$3,098,043.63
Instructional Support Services	\$89,165.00	\$43,027.11	\$46,137.89	\$2,387,112.63	\$1,439,546.58	\$947,566.05
Operation & Maintenance Services	\$200.00	\$0.00	\$200.00	\$1,013,619.92	\$637,605.43	\$376,014.49
Auxiliary Services	\$1,400.00	\$1,336.80	\$63.20	\$1,009,545.79	\$538,014.93	\$471,530.86
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,072,658.29	\$626,804.77	\$445,853.52
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,292,844.00	\$253,565.82	\$1,039,278.18
Expendable Service	\$0.00	\$0.00	\$0.00	\$6,998.41	\$0.00	\$6,998.41
Other Expenditures	\$48,050.00	\$46,004.15	\$2,045.85	\$608,505.36	\$331,210.88	\$277,294.48
Total Expenditures:	\$178,065.00	\$107,288.69	\$70,776.31	\$14,717,891.25	\$8,055,311.63	\$6,662,579.62
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,247.69	\$1,247.69	\$1,357,090.00	\$221,963.95	(\$1,135,126.05)
Other Financing Uses:	\$0.00	\$747.69	(\$747.69)	\$1,230,506.00	\$147,115.07	\$1,083,390.93
Total Other Financing Sources (Uses):	\$0.00	\$500.00	\$500.00	\$126,584.00	\$74,848.88	(\$51,735.12)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$6,385.00	\$31,730.64	\$25,345.64	\$378,709.64	\$1,075,890.80	\$697,181.16
Beginning Fund Balance - Oct. 1:	\$145,705.11	\$152,329.12	\$6,624.01	\$15,933,503.26	\$17,119,164.47	\$1,185,661.21
Ending Fund Balance:	\$152,090.11	\$184,059.76	\$31,969.65	\$16,312,212.90	\$18,195,055.27	\$1,882,842.37

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