

**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 2026, Fiscal Period 02**

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	\$9,292,140.00	\$864,214.00	(\$8,427,926.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$10,180.00	\$4,306.00	(\$5,874.00)	\$1,952,151.89	\$176,196.90	(\$1,775,954.99)
Local Sources	\$2,264,620.00	\$196,022.76	(\$2,068,597.24)	\$417,425.00	\$74,625.20	(\$342,799.80)
Other Sources	\$0.00	\$0.00	\$0.00	\$16,400.00	\$0.00	(\$16,400.00)
Total Revenues:	\$11,566,940.00	\$1,064,542.76	(\$10,502,397.24)	\$2,385,976.89	\$250,822.10	(\$2,135,154.79)
Expenditures						
Instructional Services	\$6,318,925.96	\$1,010,329.43	\$5,308,596.53	\$968,430.89	\$134,728.81	\$833,702.08
Instructional Support Services	\$1,915,407.75	\$313,819.33	\$1,601,588.42	\$382,539.88	\$70,017.22	\$312,522.66
Operation & Maintenance Services	\$1,010,419.92	\$194,428.11	\$815,991.81	\$3,000.00	\$1,320.00	\$1,680.00
Auxiliary Services	\$4,255.44	\$0.00	\$4,255.44	\$1,003,890.35	\$162,327.26	\$841,563.09
General Administrative Services	\$1,017,387.21	\$158,820.07	\$858,567.14	\$55,271.08	\$8,391.48	\$46,879.60
Special Revenue Outlay	\$1,142,844.00	\$60,445.93	\$1,082,398.07	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$521,084.32	\$73,909.59	\$447,174.73	\$39,371.04	\$3,927.00	\$35,444.04
Total Expenditures:	\$11,930,324.60	\$1,811,752.46	\$10,118,572.14	\$2,452,503.24	\$380,711.77	\$2,071,791.47
Other Financing Sources (Uses)						
Other Financing Sources:	\$126,584.00	\$1,554.28	(\$125,029.72)	\$130,506.00	\$116,320.00	(\$14,186.00)
Other Financing Uses:	\$1,115,000.00	\$2,442.00	\$1,112,558.00	\$115,506.00	\$122,055.66	(\$6,549.66)
Total Other Financing Sources (Uses):	(\$988,416.00)	(\$887.72)	\$987,528.28	\$15,000.00	(\$5,735.66)	(\$20,735.66)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,351,800.60)	(\$748,097.42)	\$603,703.18	(\$51,526.35)	(\$135,625.33)	(\$84,098.98)
Beginning Fund Balance - Oct. 1:	\$2,541,366.66	\$2,486,079.35	(\$55,287.31)	\$416,748.75	\$508,270.65	\$91,521.90
Ending Fund Balance:	\$1,189,566.06	\$1,737,981.93	\$548,415.87	\$365,222.40	\$372,645.32	\$7,422.92

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