

**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 2026, Fiscal Period 04**

**185 - Piedmont City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$9,292,140.00	\$3,506,130.67	(\$5,786,009.33)	\$0.00	\$0.00	\$0.00
Federal Sources	\$10,180.00	\$4,306.00	(\$5,874.00)	\$1,952,151.89	\$500,609.13	(\$1,451,542.76)
Local Sources	\$2,264,620.00	\$1,108,286.34	(\$1,156,333.66)	\$417,425.00	\$139,506.25	(\$277,918.75)
Other Sources	\$0.00	\$0.00	\$0.00	\$16,400.00	\$9,951.51	(\$6,448.49)
<b>Total Revenues:</b>	<b>\$11,566,940.00</b>	<b>\$4,618,723.01</b>	<b>(\$6,948,216.99)</b>	<b>\$2,385,976.89</b>	<b>\$650,066.89</b>	<b>(\$1,735,910.00)</b>
<b>Expenditures</b>						
Instructional Services	\$6,318,925.96	\$2,254,399.47	\$4,064,526.49	\$968,430.89	\$182,909.12	\$785,521.77
Instructional Support Services	\$1,915,407.75	\$650,622.88	\$1,264,784.87	\$382,539.88	\$136,416.34	\$246,123.54
Operation & Maintenance Services	\$1,010,419.92	\$355,526.57	\$654,893.35	\$3,000.00	\$1,583.98	\$1,416.02
Auxiliary Services	\$4,255.44	\$0.00	\$4,255.44	\$1,003,890.35	\$326,409.95	\$677,480.40
General Administrative Services	\$1,017,387.21	\$336,249.88	\$681,137.33	\$55,271.08	\$17,081.06	\$38,190.02
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	\$148,993.86	\$372,090.46	\$39,371.04	\$15,156.62	\$24,214.42
<b>Total Expenditures:</b>	<b>\$11,930,324.60</b>	<b>\$3,806,238.59</b>	<b>\$8,124,086.01</b>	<b>\$2,452,503.24</b>	<b>\$679,557.07</b>	<b>\$1,772,946.17</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$126,584.00	\$32,622.53	(\$93,961.47)	\$130,506.00	\$121,452.49	(\$9,053.51)
Other Financing Uses:	\$1,115,000.00	\$2,442.00	\$1,112,558.00	\$115,506.00	\$133,836.27	(\$18,330.27)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$988,416.00)</b>	<b>\$30,180.53</b>	<b>\$1,018,596.53</b>	<b>\$15,000.00</b>	<b>(\$12,383.78)</b>	<b>(\$27,383.78)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,351,800.60)</b>	<b>\$842,664.95</b>	<b>\$2,194,465.55</b>	<b>(\$51,526.35)</b>	<b>(\$41,873.96)</b>	<b>\$9,652.39</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,541,366.66</b>	<b>\$2,485,142.81</b>	<b>(\$56,223.85)</b>	<b>\$416,748.75</b>	<b>\$508,270.65</b>	<b>\$91,521.90</b>
<b>Ending Fund Balance:</b>	<b>\$1,189,566.06</b>	<b>\$3,327,807.76</b>	<b>\$2,138,241.70</b>	<b>\$365,222.40</b>	<b>\$466,396.69</b>	<b>\$101,174.29</b>

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