

**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 02**

**185 - Piedmont City Schools**

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	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$85,112.24	\$0.00	(\$85,112.24)	\$250,370.76	\$0.00	(\$250,370.76)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$294,900.00	\$6,001.78	(\$288,898.22)	\$202,267.00	\$31,687.99	(\$170,579.01)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$380,012.24	\$6,001.78	(\$374,010.46)	\$452,637.76	\$31,687.99	(\$420,949.77)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$7,499.00	(\$7,499.00)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$150,000.00	\$32,192.89	\$117,807.11
Debt Service	\$6,998.41	\$0.00	\$6,998.41	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$6,998.41	\$0.00	\$6,998.41	\$150,000.00	\$39,691.89	\$110,308.11
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,100,000.00	\$0.00	(\$1,100,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$1,100,000.00	\$0.00	(\$1,100,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$373,013.83	\$6,001.78	(\$367,012.05)	\$1,402,637.76	(\$8,003.90)	(\$1,410,641.66)
Beginning Fund Balance - Oct. 1:	\$3,484,337.57	\$3,494,578.05	\$10,240.48	\$9,345,345.17	\$10,478,843.84	\$1,133,498.67
Ending Fund Balance:	\$3,857,351.40	\$3,500,579.83	(\$356,771.57)	\$10,747,982.93	\$10,470,839.94	(\$277,142.99)

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