

**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 2023, Fiscal Period 11**

**185 - Piedmont City Schools**

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|--|-----------------|-----------------|----------------------------|-----------------|----------------|----------------------------|
|  | GENERAL         |                 |                            | SPECIAL REVENUE |                | VARIANCE                   |
| Description  | Budget          | Actual          | Favorable<br>(Unfavorable) | Budget          | Actual         | Favorable<br>(Unfavorable) |
| Revenues   |                 |                 |                            |                 |                |                            |
| State Sources  | \$8,780,581.04  | \$8,738,548.04  | (\$42,033.00)              | \$0.00          | \$0.00         | \$0.00                     |
| Federal Sources  | \$5,520.00      | \$7,060.00      | \$1,540.00                 | \$3,684,264.16  | \$2,339,774.51 | (\$1,344,489.65)           |
| Local Sources  | \$2,610,285.00  | \$2,011,815.36  | (\$598,469.64)             | \$361,900.00    | \$408,723.40   | \$46,823.40                |
| Other Sources  | \$0.00          | \$0.00          | \$0.00                     | \$17,000.00     | \$17,063.14    | \$63.14                    |
| Total Revenues:  | \$11,396,386.04 | \$10,757,423.40 | (\$638,962.64)             | \$4,063,164.16  | \$2,765,561.05 | (\$1,297,603.11)           |
| Expenditures   |                 |                 |                            |                 |                |                            |
| Instructional Services   | \$7,013,064.00  | \$5,625,534.05  | \$1,387,529.95             | \$1,386,126.29  | \$975,709.98   | \$410,416.31               |
| Instructional Support Services   | \$1,644,540.34  | \$1,443,531.74  | \$201,008.60               | \$835,945.22    | \$406,940.29   | \$429,004.93               |
| Operation & Maintenance Services   | \$711,019.00    | \$589,667.19    | \$121,351.81               | \$281,503.61    | \$243,122.82   | \$38,380.79                |
| Auxiliary Services   | \$0.00          | \$0.00          | \$0.00                     | \$807,305.00    | \$673,065.70   | \$134,239.30               |
| General Administrative Services  | \$969,545.88    | \$898,847.24    | \$70,698.64                | \$213,408.00    | \$85,687.36    | \$127,720.64               |
| Special Revenue Outlay   | \$260,033.54    | \$553,842.18    | (\$293,808.64)             | \$0.00          | \$49,990.00    | (\$49,990.00)              |
| General Service  | \$0.00          | \$0.00          | \$0.00                     | \$0.00          | \$0.00         | \$0.00                     |
| Other Expenditures   | \$428,820.71    | \$398,761.79    | \$30,058.92                | \$442,223.04    | \$365,079.60   | \$77,143.44                |
| Total Expenditures:  | \$11,027,023.47 | \$9,510,184.19  | \$1,516,839.28             | \$3,966,511.16  | \$2,799,595.75 | \$1,166,915.41             |
| Other Financing Sources (Uses)   |                 |                 |                            |                 |                |                            |
| Other Financing Sources:   | \$177,788.00    | \$84,276.43     | (\$93,511.57)              | \$42,906.00     | \$36,459.63    | (\$6,446.37)               |
| Other Financing Uses:  | \$1,160,264.00  | \$750,364.00    | \$409,900.00               | \$27,906.00     | \$74,990.95    | (\$47,084.95)              |
| Total Other Financing Sources (Uses):  | (\$982,476.00)  | (\$666,087.57)  | \$316,388.43               | \$15,000.00     | (\$38,531.32)  | (\$53,531.32)              |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$613,113.43)  | \$581,151.64    | \$1,194,265.07             | \$111,653.00    | (\$72,566.02)  | (\$184,219.02)             |
| 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  | \$2,216,142.17  | \$1,194,265.07             | \$592,518.92    | \$403,246.12   | (\$189,272.80)             |

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