

**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 2025, Fiscal Period 08**

**185 - Piedmont City Schools**

| 185 - Piedmont City Schools  |                  |              | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                 |                 |                            |
|--|------------------|--------------|---|-----------------|-----------------|----------------------------|
|  | EXPENDABLE TRUST |              | VARIANCE  |                 |                 | VARIANCE                   |
| Description  | Budget           | Actual       | Favorable<br>(Unfavorable)                                    | Budget          | Actual          | Favorable<br>(Unfavorable) |
| Revenues   |                  |              |   |                 |                 |                            |
| State Sources  | \$0.00           | \$0.00       | \$0.00  | \$11,404,821.19 | \$6,701,824.70  | (\$4,702,996.49)           |
| Federal Sources  | \$0.00           | \$0.00       | \$0.00  | \$2,411,016.95  | \$1,141,881.00  | (\$1,269,135.95)           |
| Local Sources  | \$181,300.00     | \$137,144.26 | (\$44,155.74)   | \$3,352,549.00  | \$2,648,124.16  | (\$704,424.84)             |
| Other Sources  | \$0.00           | \$0.00       | \$0.00  | \$16,836.00     | \$16,837.56     | \$1.56                     |
| Total Revenues:  | \$181,300.00     | \$137,144.26 | (\$44,155.74)   | \$17,185,223.14 | \$10,508,667.42 | (\$6,676,555.72)           |
| Expenditures   |                  |              |   |                 |                 |                            |
| Instructional Services   | \$37,900.00      | \$19,027.15  | \$18,872.85   | \$8,075,603.97  | \$4,777,362.84  | \$3,298,241.13             |
| Instructional Support Services   | \$91,835.00      | \$56,302.18  | \$35,532.82   | \$2,549,146.16  | \$1,553,665.83  | \$995,480.33               |
| Operation & Maintenance Services   | \$120.00         | \$210.00     | (\$90.00)   | \$1,100,286.19  | \$681,934.22    | \$418,351.97               |
| Auxiliary Services   | \$2,000.00       | \$781.20     | \$1,218.80  | \$982,191.00    | \$658,691.14    | \$323,499.86               |
| Expendable Administrative Services   | \$0.00           | \$0.00       | \$0.00  | \$1,217,337.88  | \$724,736.71    | \$492,601.17               |
| Total Outlay   | \$0.00           | \$0.00       | \$0.00  | \$2,304,191.95  | \$743,658.47    | \$1,560,533.48             |
| Expendable Service   | \$0.00           | \$0.00       | \$0.00  | \$27,993.64     | \$0.00          | \$27,993.64                |
| Other Expenditures   | \$47,200.00      | \$35,036.58  | \$12,163.42   | \$577,638.56    | \$350,492.90    | \$227,145.66               |
| Total Expenditures:  | \$179,055.00     | \$111,357.11 | \$67,697.89   | \$16,834,389.35 | \$9,490,542.11  | \$7,343,847.24             |
| Other Financing Sources (Uses)   |                  |              |   |                 |                 |                            |
| Other Financing Sources:   | \$0.00           | \$0.00       | \$0.00  | \$751,734.00    | \$25,976.78     | (\$725,757.22)             |
| Other Financing Uses:  | \$0.00           | \$1,259.26   | (\$1,259.26)  | \$697,727.00    | \$30,806.91     | \$666,920.09               |
| Total Other Financing Sources (Uses):  | \$0.00           | (\$1,259.26) | (\$1,259.26)  | \$54,007.00     | (\$4,830.13)    | (\$58,837.13)              |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$2,245.00       | \$24,527.89  | \$22,282.89   | \$404,840.79    | \$1,013,295.18  | \$608,454.39               |
| Beginning Fund Balance - Oct. 1:   | \$123,942.16     | \$123,942.16 | \$0.00  | \$14,531,308.94 | \$14,531,308.93 | (\$0.01)                   |
| Ending Fund Balance:   | \$126,187.16     | \$148,470.05 | \$22,282.89   | \$14,936,149.73 | \$15,544,604.11 | \$608,454.38               |

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