

**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 2021, Fiscal Period 10**

**185 - Piedmont City Schools**

| Description  | GENERAL               |                       | VARIANCE<br>Favorable<br>(Unfavorable) | SPECIAL REVENUE       |                       | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|-----------------------|-----------------------|--|-----------------------|-----------------------|--|
|  | Budget                | Actual                |  | Budget                | Actual                |  |
| <b>Revenues</b>  |                       |                       |  |                       |                       |  |
| State Sources  | \$7,651,810.72        | \$6,367,446.64        | (\$1,284,364.08)                       | \$0.00                | \$0.00                | \$0.00                                 |
| Federal Sources  | \$5,780.00            | \$6,456.00            | \$676.00                               | \$3,930,723.66        | \$1,922,617.99        | (\$2,008,105.67)                       |
| Local Sources  | \$1,969,086.00        | \$1,601,327.80        | (\$367,758.20)                         | \$307,585.00          | \$199,801.69          | (\$107,783.31)                         |
| Other Sources  | \$3,422.28            | \$7,745.16            | \$4,322.88                             | \$6,000.00            | \$9,327.03            | \$3,327.03                             |
| <b>Total Revenues:</b>   | <b>\$9,630,099.00</b> | <b>\$7,982,975.60</b> | <b>(\$1,647,123.40)</b>                | <b>\$4,244,308.66</b> | <b>\$2,131,746.71</b> | <b>(\$2,112,561.95)</b>                |
| <b>Expenditures</b>  |                       |                       |  |                       |                       |  |
| Instructional Services   | \$5,622,921.28        | \$4,488,440.23        | \$1,134,481.05                         | \$2,368,304.80        | \$1,191,419.43        | \$1,176,885.37                         |
| Instructional Support Services   | \$1,425,250.72        | \$1,137,719.21        | \$287,531.51                           | \$650,359.47          | \$384,102.33          | \$266,257.14                           |
| Operation & Maintenance Services   | \$1,164,163.29        | \$687,257.12          | \$476,906.17                           | \$8,675.00            | \$6,409.32            | \$2,265.68                             |
| Auxiliary Services   | \$3,655.00            | \$3,920.33            | (\$265.33)                             | \$97,861.00           | \$80,408.22           | \$17,452.78                            |
| General Administrative Services  | \$873,850.00          | \$726,610.06          | \$147,239.94                           | \$82,031.46           | \$63,811.57           | \$18,219.89                            |
| Special Revenue Outlay   | \$0.00                | \$0.00                | \$0.00                                 | \$0.00                | \$0.00                | \$0.00                                 |
| General Service  | \$185,719.59          | \$185,719.59          | \$0.00                                 | \$0.00                | \$0.00                | \$0.00                                 |
| Other Expenditures   | \$400,568.21          | \$326,287.44          | \$74,280.77                            | \$1,043,956.93        | \$851,538.47          | \$192,418.46                           |
| <b>Total Expenditures:</b>   | <b>\$9,676,128.09</b> | <b>\$7,555,953.98</b> | <b>\$2,120,174.11</b>                  | <b>\$4,251,188.66</b> | <b>\$2,577,689.34</b> | <b>\$1,673,499.32</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                       |                       |  |                       |                       |  |
| Other Financing Sources:   | \$94,397.00           | \$103,281.57          | \$8,884.57                             | \$129,497.00          | \$35,948.49           | (\$93,548.51)                          |
| Other Financing Uses:  | \$100,013.00          | \$35,961.49           | \$64,051.51                            | \$29,497.00           | \$31,652.99           | (\$2,155.99)                           |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$5,616.00)</b>   | <b>\$67,320.08</b>    | <b>\$72,936.08</b>                     | <b>\$100,000.00</b>   | <b>\$4,295.50</b>     | <b>(\$95,704.50)</b>                   |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>(\$51,645.09)</b>  | <b>\$494,341.70</b>   | <b>\$545,986.79</b>                    | <b>\$93,120.00</b>    | <b>(\$441,647.13)</b> | <b>(\$534,767.13)</b>                  |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$874,679.41</b>   | <b>\$874,679.41</b>   | <b>\$0.00</b>                          | <b>\$260,833.24</b>   | <b>\$260,833.24</b>   | <b>\$0.00</b>                          |
| <b>Ending Fund Balance:</b>  | <b>\$823,034.32</b>   | <b>\$1,369,021.11</b> | <b>\$545,986.79</b>                    | <b>\$353,953.24</b>   | <b>(\$180,813.89)</b> | <b>(\$534,767.13)</b>                  |

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