

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-A

**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 10**

185 - Piedmont City Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$10,960,468.00	\$8,387,792.53	(\$2,572,675.47)	\$0.00	\$0.00	\$0.00
Federal Sources	\$11,140.00	\$7,052.00	(\$4,088.00)	\$2,399,876.95	\$1,444,434.34	(\$955,442.61)
Local Sources	\$2,236,885.00	\$2,058,727.06	(\$178,157.94)	\$385,710.00	\$323,714.51	(\$61,995.49)
Other Sources	\$0.00	\$0.00	\$0.00	\$16,836.00	\$16,837.56	\$1.56
Total Revenues:	\$13,208,493.00	\$10,453,571.59	(\$2,754,921.41)	\$2,802,422.95	\$1,784,986.41	(\$1,017,436.54)
Expenditures						
Instructional Services	\$6,799,800.86	\$5,493,000.92	\$1,306,799.94	\$1,237,766.66	\$697,656.32	\$540,110.34
Instructional Support Services	\$1,888,497.00	\$1,560,989.28	\$327,507.72	\$568,965.29	\$308,410.49	\$260,554.80
Operation & Maintenance Services	\$1,097,166.19	\$813,506.53	\$283,659.66	\$3,000.00	\$1,560.00	\$1,440.00
Auxiliary Services	\$1,654.00	\$1,685.50	(\$31.50)	\$978,522.32	\$733,923.37	\$244,598.95
General Administrative Services	\$1,078,414.88	\$895,500.01	\$182,914.87	\$125,311.00	\$47,535.74	\$77,775.26
Special Revenue Outlay	\$2,145,531.95	\$1,071,102.24	\$1,074,429.71	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$492,440.56	\$346,652.35	\$145,788.21	\$37,998.00	\$36,614.65	\$1,383.35
Total Expenditures:	\$13,503,505.44	\$10,182,436.83	\$3,321,068.61	\$2,951,563.27	\$1,825,700.57	\$1,125,862.70
Other Financing Sources (Uses)						
Other Financing Sources:	\$53,276.00	\$80,325.16	\$27,049.16	\$46,080.00	\$1,268.00	(\$44,812.00)
Other Financing Uses:	\$666,647.00	\$0.00	\$666,647.00	\$31,080.00	\$43,156.67	(\$12,076.67)
Total Other Financing Sources (Uses):	(\$613,371.00)	\$80,325.16	\$693,696.16	\$15,000.00	(\$41,888.67)	(\$56,888.67)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$908,383.44)	\$351,459.92	\$1,259,843.36	(\$134,140.32)	(\$82,602.83)	\$51,537.49
Beginning Fund Balance - Oct. 1:	\$2,488,241.72	\$2,381,592.52	(\$106,649.20)	\$534,561.87	\$534,561.87	\$0.00
Ending Fund Balance:	\$1,579,858.28	\$2,733,052.44	\$1,153,194.16	\$400,421.55	\$451,959.04	\$51,537.49

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