

**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 2020, Fiscal Period 05**

**185 - Piedmont City Schools**

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
Other Sources	\$0.00	\$1,080.72	\$1,080.72	\$13,000.00	\$10,207.62	(\$2,792.38)
State Sources	\$7,081,792.00	\$3,171,365.11	(\$3,910,426.89)	\$0.00	\$0.00	\$0.00
Federal Sources	\$5,800.00	\$4,029.74	(\$1,770.26)	\$1,571,707.00	\$588,710.43	(\$982,996.57)
Local Sources	\$1,942,556.00	\$1,029,339.34	(\$913,216.66)	\$356,835.00	\$263,873.78	(\$92,961.22)
Total Revenues:	\$9,030,148.00	\$4,205,814.91	(\$4,824,333.09)	\$1,941,542.00	\$862,791.83	(\$1,078,750.17)
Expenditures						
Instructional Services	\$5,405,525.00	\$2,360,423.51	\$3,045,101.49	\$591,326.00	\$255,046.67	\$336,279.33
Instructional Support Services	\$1,496,441.00	\$597,201.32	\$899,239.68	\$298,747.00	\$150,519.81	\$148,227.19
Operation & Maintenance Services	\$1,303,144.00	\$613,741.87	\$689,402.13	\$9,125.00	\$2,281.98	\$6,843.02
Auxiliary Services	\$9,606.00	\$4,714.31	\$4,891.69	\$738,329.00	\$293,305.82	\$445,023.18
General Administrative Services	\$761,477.00	\$302,747.43	\$458,729.57	\$78,135.00	\$32,515.19	\$45,619.81
Special Revenue Outlay						
General Service	\$185,719.59	\$185,719.59	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$264,953.00	\$109,452.10	\$155,500.90	\$376,621.00	\$118,654.17	\$257,966.83
Total Expenditures:	\$9,426,865.59	\$4,174,000.13	\$5,252,865.46	\$2,092,283.00	\$852,323.64	\$1,239,959.36
Other Financing Sources (Uses)						
Other Financing Sources:	\$166,563.00	\$64,438.59	(\$102,124.41)	\$151,447.00	\$35,953.35	(\$115,493.65)
Other Financing Uses:	\$120,000.00	\$36,515.85	\$83,484.15	\$31,447.00	\$17,086.39	\$14,360.61
Total Other Financing Sources (Uses):	\$46,563.00	\$27,922.74	(\$18,640.26)	\$120,000.00	\$18,866.96	(\$101,133.04)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$350,154.59)	\$59,737.52	\$409,892.11	(\$30,741.00)	\$29,335.15	\$60,076.15
Beginning Fund Balance - Oct. 1:	\$1,151,269.12	\$832,819.69	(\$318,449.43)	\$224,595.83	\$253,095.58	\$28,499.75
Ending Fund Balance:	\$801,114.53	\$892,557.21	\$91,442.68	\$193,854.83	\$282,430.73	\$88,575.90

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