

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 05**

Exhibit F-I-A

**186 - Pike Road City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,132,561.48	\$363,568.23	\$0.00	(\$35,973.58)	\$0.00	\$58,796.21	\$0.00
Investments							
Receivables	\$537.68	\$2,176.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$29,575.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,054,441.53
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,030,965.76
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,133,099.16</b>	<b>\$395,319.58</b>	<b>\$0.00</b>	<b>(\$35,973.58)</b>	<b>\$0.00</b>	<b>\$58,796.21</b>	<b>\$6,085,407.29</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$15,078.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,030,965.76
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$15,078.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$250.00)</b>	<b>\$3,030,965.76</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,054,441.53
Contributed Capital							
Reserved Fund Balance	\$171,863.87	\$175,720.52	\$0.00	\$0.00	\$0.00	\$11,096.49	\$0.00
Unreserved Fund balance	\$1,961,235.29	\$204,520.54	\$0.00	(\$35,973.58)	\$0.00	\$47,949.72	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,133,099.16</b>	<b>\$380,241.06</b>	<b>\$0.00</b>	<b>(\$35,973.58)</b>	<b>\$0.00</b>	<b>\$59,046.21</b>	<b>\$3,054,441.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,133,099.16</b>	<b>\$395,319.58</b>	<b>\$0.00</b>	<b>(\$35,973.58)</b>	<b>\$0.00</b>	<b>\$58,796.21</b>	<b>\$6,085,407.29</b>

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

**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**  
**For Fiscal Year 2019, Fiscal Period 05**

**186 - Pike Road City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$4,327,261.87	\$0.00	\$0.00	\$0.00	\$0.00	\$4,327,261.87
Federal Sources	\$0.00	\$120,336.00	\$0.00	\$0.00	\$0.00	\$120,336.00
Local Sources	\$1,923,012.86	\$729,252.06	\$0.00	\$0.00	\$41,976.66	\$2,694,241.58
Other Sources	\$14,479.02	\$5,108.33	\$0.00	\$0.00	\$0.00	\$19,587.35
<b>Total Revenues:</b>	<b>\$6,264,753.75</b>	<b>\$854,696.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$41,976.66</b>	<b>\$7,161,426.80</b>
<b>Expenditures</b>						
Instructional Services	\$3,251,127.57	\$389,083.83	\$0.00	\$0.00	\$19,569.36	\$3,659,780.76
Instructional Support Services	\$863,909.83	\$66,792.14	\$0.00	\$0.00	\$3,897.12	\$934,599.09
Operation & Maintenance Services	\$457,966.15	\$9,028.33	\$0.00	\$0.00	\$314.06	\$467,308.54
Auxiliary Services	\$452,564.51	\$431,339.52	\$0.00	\$0.00	\$0.00	\$883,904.03
General Administrative Services	\$422,763.14	\$27,089.65	\$0.00	\$0.00	\$0.00	\$449,852.79
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$88,030.68	\$0.00	\$88,030.68
Other Expenditures	\$54,817.65	\$23,547.42	\$0.00	\$0.00	\$2,135.81	\$80,500.88
<b>Total Expenditures:</b>	<b>\$5,503,148.85</b>	<b>\$946,880.89</b>	<b>\$0.00</b>	<b>\$88,030.68</b>	<b>\$25,916.35</b>	<b>\$6,563,976.77</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$58,763.86	\$310,020.00	\$0.00	\$0.00	\$1,586.00	\$370,369.86
Other Fund Uses:	\$216,182.54	\$147,431.07	\$0.00	\$0.00	\$4,947.33	\$368,560.94
<b>Total Other Fund Sources (Uses):</b>	<b>(\$157,418.68)</b>	<b>\$162,588.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,361.33)</b>	<b>\$1,808.92</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$604,186.22</b>	<b>\$70,404.43</b>	<b>\$0.00</b>	<b>(\$88,030.68)</b>	<b>\$12,698.98</b>	<b>\$599,258.95</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,528,912.94</b>	<b>\$309,836.63</b>	<b>\$0.00</b>	<b>\$52,057.10</b>	<b>\$46,347.23</b>	<b>\$1,937,153.90</b>
<b>Ending Fund Balance:</b>	<b>\$2,133,099.16</b>	<b>\$380,241.06</b>	<b>\$0.00</b>	<b>(\$35,973.58)</b>	<b>\$59,046.21</b>	<b>\$2,536,412.85</b>

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

**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 2019, Fiscal Period 05**

**186 - Pike Road City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$9,340,498.00	\$4,327,261.87	(\$5,013,236.13)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$594,141.00	\$120,336.00	(\$473,805.00)
Local Sources	\$3,212,269.00	\$1,923,012.86	(\$1,289,256.14)	\$1,410,373.00	\$729,252.06	(\$681,120.94)
Other Sources	\$3,500.00	\$14,479.02	\$10,979.02	\$8,001.00	\$5,108.33	(\$2,892.67)
<b>Total Revenues:</b>	<b>\$12,556,267.00</b>	<b>\$6,264,753.75</b>	<b>(\$6,291,513.25)</b>	<b>\$2,012,515.00</b>	<b>\$854,696.39</b>	<b>(\$1,157,818.61)</b>
<b>Expenditures</b>						
Instructional Services	\$7,434,002.00	\$3,251,127.57	\$4,182,874.43	\$668,149.00	\$389,083.83	\$279,065.17
Instructional Support Services	\$2,174,208.00	\$863,909.83	\$1,310,298.17	\$193,834.00	\$66,792.14	\$127,041.86
Operation & Maintenance Services	\$1,249,944.00	\$457,966.15	\$791,977.85	\$45,850.00	\$9,028.33	\$36,821.67
Auxiliary Services	\$1,014,653.00	\$452,564.51	\$562,088.49	\$921,829.00	\$431,339.52	\$490,489.48
General Administrative Services	\$932,046.00	\$422,763.14	\$509,282.86	\$60,336.00	\$27,089.65	\$33,246.35
Special Revenue Outlay						
General Service	\$267,510.00	\$0.00	\$267,510.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$152,885.00	\$54,817.65	\$98,067.35	\$22,660.00	\$23,547.42	(\$887.42)
<b>Total Expenditures:</b>	<b>\$13,225,248.00</b>	<b>\$5,503,148.85</b>	<b>\$7,722,099.15</b>	<b>\$1,912,658.00</b>	<b>\$946,880.89</b>	<b>\$965,777.11</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$208,683.00	\$58,763.86	(\$149,919.14)	\$219,682.00	\$310,020.00	\$90,338.00
Other Financing Uses:	\$219,682.00	\$216,182.54	\$3,499.46	\$208,683.00	\$147,431.07	\$61,251.93
<b>Total Other Financing Sources (Uses):</b>	<b>(\$10,999.00)</b>	<b>(\$157,418.68)</b>	<b>(\$146,419.68)</b>	<b>\$10,999.00</b>	<b>\$162,588.93</b>	<b>\$151,589.93</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$679,980.00)</b>	<b>\$604,186.22</b>	<b>\$1,284,166.22</b>	<b>\$110,856.00</b>	<b>\$70,404.43</b>	<b>(\$40,451.57)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,731,389.65</b>	<b>\$1,528,912.94</b>	<b>(\$202,476.71)</b>	<b>\$462,190.69</b>	<b>\$309,836.63</b>	<b>(\$152,354.06)</b>
<b>Ending Fund Balance:</b>	<b>\$1,051,409.65</b>	<b>\$2,133,099.16</b>	<b>\$1,081,689.51</b>	<b>\$573,046.69</b>	<b>\$380,241.06</b>	<b>(\$192,805.63)</b>

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**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 2019, Fiscal Period 05**

**186 - Pike Road City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$424,240.00	\$0.00	(\$424,240.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$117,281.00	\$0.00	(\$117,281.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$541,521.00</b>	<b>\$0.00</b>	<b>(\$541,521.00)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$0.00	\$0.00	\$0.00	\$430,435.00	\$88,030.68	\$342,404.32
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$430,435.00</b>	<b>\$88,030.68</b>	<b>\$342,404.32</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$111,086.00</b>	<b>(\$88,030.68)</b>	<b>(\$199,116.68)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,652.00</b>	<b>\$52,057.10</b>	<b>\$34,405.10</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128,738.00</b>	<b>(\$35,973.58)</b>	<b>(\$164,711.58)</b>

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**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 2019, Fiscal Period 05**

**186 - Pike Road City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$9,764,738.00	\$4,327,261.87	(\$5,437,476.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$594,141.00	\$120,336.00	(\$473,805.00)
Local Sources	\$54,610.00	\$41,976.66	(\$12,633.34)	\$4,794,533.00	\$2,694,241.58	(\$2,100,291.42)
Other Sources	\$0.00	\$0.00	\$0.00	\$11,501.00	\$19,587.35	\$8,086.35
<b>Total Revenues:</b>	<b>\$54,610.00</b>	<b>\$41,976.66</b>	<b>(\$12,633.34)</b>	<b>\$15,164,913.00</b>	<b>\$7,161,426.80</b>	<b>(\$8,003,486.20)</b>
<b>Expenditures</b>						
Instructional Services	\$41,650.00	\$19,569.36	\$22,080.64	\$8,143,801.00	\$3,659,780.76	\$4,484,020.24
Instructional Support Services	\$3,000.00	\$3,897.12	(\$897.12)	\$2,371,042.00	\$934,599.09	\$1,436,442.91
Operation & Maintenance Services	\$0.00	\$314.06	(\$314.06)	\$1,295,794.00	\$467,308.54	\$828,485.46
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$1,936,482.00	\$883,904.03	\$1,052,577.97
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$992,382.00	\$449,852.79	\$542,529.21
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$697,945.00	\$88,030.68	\$609,914.32
Other Expenditures	\$350.00	\$2,135.81	(\$1,785.81)	\$175,895.00	\$80,500.88	\$95,394.12
<b>Total Expenditures:</b>	<b>\$45,000.00</b>	<b>\$25,916.35</b>	<b>\$19,083.65</b>	<b>\$15,613,341.00</b>	<b>\$6,563,976.77</b>	<b>\$9,049,364.23</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$1,586.00	\$1,586.00	\$428,365.00	\$370,369.86	(\$57,995.14)
Other Financing Uses:	\$0.00	\$4,947.33	(\$4,947.33)	\$428,365.00	\$368,560.94	\$59,804.06
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$3,361.33)</b>	<b>(\$3,361.33)</b>	<b>\$0.00</b>	<b>\$1,808.92</b>	<b>\$1,808.92</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$9,610.00</b>	<b>\$12,698.98</b>	<b>\$3,088.98</b>	<b>(\$448,428.00)</b>	<b>\$599,258.95</b>	<b>\$1,047,686.95</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$14,739.14</b>	<b>\$46,347.23</b>	<b>\$31,608.09</b>	<b>\$2,225,971.48</b>	<b>\$1,937,153.90</b>	<b>(\$288,817.58)</b>
<b>Ending Fund Balance:</b>	<b>\$24,349.14</b>	<b>\$59,046.21</b>	<b>\$34,697.07</b>	<b>\$1,777,543.48</b>	<b>\$2,536,412.85</b>	<b>\$758,869.37</b>

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