

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 04**

**Exhibit F-I-A**

**055 - Pike County Schools**

055 - Pike County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$7,572,457.00	\$636,576.43	(\$324,827.41)	\$1,056,531.50	\$0.00	\$127,411.36	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,030.91	\$0.00
Receivables	\$15,947.89	\$182,474.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$60,141.03	\$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	\$40,997,895.23
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,304.68
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$397,312.44
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,055,962.50
Other Debits							
Total Assets and Other Debits:	\$7,588,404.89	\$879,192.04	(\$324,827.41)	\$1,056,531.50	\$0.00	\$138,442.27	\$54,258,474.85
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$11,041.84	\$56,470.03	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
Interfund Payable							
Other Liabilities	\$454,308.27	\$8,487.09	\$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	\$12,453,274.94
Total Liabilities:	\$465,350.11	\$64,957.12	\$0.00	\$0.00	\$0.00	\$75.00	\$12,453,274.94
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,805,199.91
Contributed Capital							
Reserved Fund Balance	\$367,715.73	\$262,611.79	\$0.00	\$60,507.50	\$0.00	\$1,359.23	\$0.00
Unreserved Fund balance	\$6,755,339.05	\$551,623.13	(\$324,827.41)	\$996,024.00	\$0.00	\$137,008.04	\$0.00
Total Fund Equity:	\$7,123,054.78	\$814,234.92	(\$324,827.41)	\$1,056,531.50	\$0.00	\$138,367.27	\$41,805,199.91
Total Liabilities and Fund Equity:	\$7,588,404.89	\$879,192.04	(\$324,827.41)	\$1,056,531.50	\$0.00	\$138,442.27	\$54,258,474.85

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

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

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2025, Fiscal Period 04**

**055 - Pike County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$7,732,589.59	\$200.00	\$93,496.00	\$0.00	\$0.00	\$7,826,285.59
Federal Sources	\$42,366.92	\$1,002,653.96	\$0.00	\$0.00	\$0.00	\$1,045,020.88
Local Sources	\$4,585,919.93	\$282,231.11	\$0.00	\$0.00	\$65,425.22	\$4,933,576.26
Other Sources	\$2,048.55	\$15,763.24	\$0.00	\$0.00	\$0.00	\$17,811.79
<b>Total Revenues:</b>	<b>\$12,362,924.99</b>	<b>\$1,300,848.31</b>	<b>\$93,496.00</b>	<b>\$0.00</b>	<b>\$65,425.22</b>	<b>\$13,822,694.52</b>
<b>Expenditures</b>						
Instructional Services	\$4,530,823.48	\$658,677.24	\$0.00	\$0.00	\$12,488.43	\$5,201,989.15
Instructional Support Services	\$1,545,283.11	\$168,491.20	\$0.00	\$0.00	\$16,009.20	\$1,729,783.51
Operation & Maintenance Services	\$789,814.76	\$41,277.55	\$0.00	\$436.73	\$0.00	\$831,529.04
Auxiliary Services	\$2,352,221.43	\$716,866.11	\$0.00	\$0.00	\$234.50	\$3,069,322.04
General Administrative Services	\$755,343.94	\$116,970.08	\$0.00	\$0.00	\$0.00	\$872,314.02
Capital Outlay	\$3,821.50	\$15,927.10	\$0.00	\$1,473,436.30	\$0.00	\$1,493,184.90
Debt Service	\$50,130.80	\$0.00	\$828,162.31	\$0.00	\$0.00	\$878,293.11
Other Expenditures	\$304,713.36	\$130,837.12	\$0.00	\$0.00	\$23,652.14	\$459,202.62
<b>Total Expenditures:</b>	<b>\$10,332,152.38</b>	<b>\$1,849,046.40</b>	<b>\$828,162.31</b>	<b>\$1,473,873.03</b>	<b>\$52,384.27</b>	<b>\$14,535,618.39</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$139,650.00	\$28,549.83	\$6,090.22	\$0.00	\$286.31	\$174,576.36
Other Fund Uses:	\$26,250.00	\$6,151.14	\$0.00	\$0.00	\$250.00	\$32,651.14
<b>Total Other Fund Sources (Uses):</b>	<b>\$113,400.00</b>	<b>\$22,398.69</b>	<b>\$6,090.22</b>	<b>\$0.00</b>	<b>\$36.31</b>	<b>\$141,925.22</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,144,172.61</b>	<b>(\$525,799.40)</b>	<b>(\$728,576.09)</b>	<b>(\$1,473,873.03)</b>	<b>\$13,077.26</b>	<b>(\$570,998.65)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,978,882.17</b>	<b>\$1,340,034.32</b>	<b>\$403,748.68</b>	<b>\$2,530,404.53</b>	<b>\$125,290.01</b>	<b>\$9,378,359.71</b>
<b>Ending Fund Balance:</b>	<b>\$7,123,054.78</b>	<b>\$814,234.92</b>	<b>(\$324,827.41)</b>	<b>\$1,056,531.50</b>	<b>\$138,367.27</b>	<b>\$8,807,361.06</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 2025, Fiscal Period 04**

**055 - Pike County Schools**

055 - Pike County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,818,420.24	\$7,732,589.59	(\$10,085,830.65)	\$0.00	\$200.00	\$200.00
Federal Sources	\$169,693.00	\$42,366.92	(\$127,326.08)	\$4,392,287.82	\$1,002,653.96	(\$3,389,633.86)
Local Sources	\$8,731,005.00	\$4,585,919.93	(\$4,145,085.07)	\$816,989.00	\$282,231.11	(\$534,757.89)
Other Sources	\$85,000.00	\$2,048.55	(\$82,951.45)	\$23,200.00	\$15,763.24	(\$7,436.76)
Total Revenues:	\$26,804,118.24	\$12,362,924.99	(\$14,441,193.25)	\$5,232,476.82	\$1,300,848.31	(\$3,931,628.51)
Expenditures						
Instructional Services	\$13,641,314.62	\$4,530,823.48	\$9,110,491.14	\$1,580,903.67	\$658,677.24	\$922,226.43
Instructional Support Services	\$4,718,352.25	\$1,545,283.11	\$3,173,069.14	\$686,151.14	\$168,491.20	\$517,659.94
Operation & Maintenance Services	\$3,412,201.59	\$789,814.76	\$2,622,386.83	\$14,470.00	\$41,277.55	(\$26,807.55)
Auxiliary Services	\$3,074,538.27	\$2,352,221.43	\$722,316.84	\$1,952,697.19	\$716,866.11	\$1,235,831.08
General Administrative Services	\$1,722,102.71	\$755,343.94	\$966,758.77	\$378,931.82	\$116,970.08	\$261,961.74
Special Revenue Outlay	\$1,055,871.00	\$3,821.50	\$1,052,049.50	\$0.00	\$15,927.10	(\$15,927.10)
General Service	\$0.00	\$50,130.80	(\$50,130.80)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$858,292.99	\$304,713.36	\$553,579.63	\$492,120.19	\$130,837.12	\$361,283.07
Total Expenditures:	\$28,482,673.43	\$10,332,152.38	\$18,150,521.05	\$5,105,274.01	\$1,849,046.40	\$3,256,227.61
Other Financing Sources (Uses)						
Other Financing Sources:	\$48,291.00	\$139,650.00	\$91,359.00	\$40,505.00	\$28,549.83	(\$11,955.17)
Other Financing Uses:	\$5.00	\$26,250.00	(\$26,245.00)	\$40,500.00	\$6,151.14	\$34,348.86
Total Other Financing Sources (Uses):	\$48,286.00	\$113,400.00	\$65,114.00	\$5.00	\$22,398.69	\$22,393.69
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,630,269.19)	\$2,144,172.61	\$3,774,441.80	\$127,207.81	(\$525,799.40)	(\$653,007.21)
Beginning Fund Balance - Oct. 1:	\$5,737,350.82	\$4,978,882.17	(\$758,468.65)	\$1,135,908.18	\$1,340,034.32	\$204,126.14
Ending Fund Balance:	\$4,107,081.63	\$7,123,054.78	\$3,015,973.15	\$1,263,115.99	\$814,234.92	(\$448,881.07)

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

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

**Exhibit F-III-B**

**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 04**

**055 - Pike County Schools**

055 - Pike County Schools						
	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$822,172.26	\$93,496.00	(\$728,676.26)	\$67,590.74	\$0.00	(\$67,590.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$94,618.00	\$0.00	(\$94,618.00)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$916,790.26	\$93,496.00	(\$823,294.26)	\$67,590.74	\$0.00	(\$67,590.74)
Expenditures						
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	\$436.73	(\$436.73)
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	\$0.00	\$0.00	\$0.00	\$1,582,621.49	\$1,473,436.30	\$109,185.19
Debt Service	\$857,423.26	\$828,162.31	\$29,260.95	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$857,423.26	\$828,162.31	\$29,260.95	\$1,582,621.49	\$1,473,873.03	\$108,748.46
Other Financing Sources (Uses)						
Other Financing Sources:	\$129,862.50	\$6,090.22	(\$123,772.28)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$129,862.50	\$0.00	\$129,862.50	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$6,090.22	\$6,090.22	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$59,367.00	(\$728,576.09)	(\$787,943.09)	(\$1,515,030.75)	(\$1,473,873.03)	\$41,157.72
Beginning Fund Balance - Oct. 1:	\$405,088.92	\$403,748.68	(\$1,340.24)	\$2,093,849.27	\$2,530,404.53	\$436,555.26
Ending Fund Balance:	\$464,455.92	(\$324,827.41)	(\$789,283.33)	\$578,818.52	\$1,056,531.50	\$477,712.98

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 2025, Fiscal Period 04**

**055 - Pike County Schools**

055 - Pike County Schools				TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		
	EXPENDABLE TRUST		VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$18,708,183.24	\$7,826,285.59	(\$10,881,897.65)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,561,980.82	\$1,045,020.88	(\$3,516,959.94)
Local Sources	\$118,300.00	\$65,425.22	(\$52,874.78)	\$9,760,912.00	\$4,933,576.26	(\$4,827,335.74)
Other Sources	\$0.00	\$0.00	\$0.00	\$108,200.00	\$17,811.79	(\$90,388.21)
Total Revenues:	\$118,300.00	\$65,425.22	(\$52,874.78)	\$33,139,276.06	\$13,822,694.52	(\$19,316,581.54)
Expenditures						
Instructional Services	\$24,950.00	\$12,488.43	\$12,461.57	\$15,247,168.29	\$5,201,989.15	\$10,045,179.14
Instructional Support Services	\$22,950.00	\$16,009.20	\$6,940.80	\$5,427,453.39	\$1,729,783.51	\$3,697,669.88
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$3,426,671.59	\$831,529.04	\$2,595,142.55
Auxiliary Services	\$2,000.00	\$234.50	\$1,765.50	\$5,029,235.46	\$3,069,322.04	\$1,959,913.42
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,101,034.53	\$872,314.02	\$1,228,720.51
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,638,492.49	\$1,493,184.90	\$1,145,307.59
Expendable Service	\$0.00	\$0.00	\$0.00	\$857,423.26	\$878,293.11	(\$20,869.85)
Other Expenditures	\$68,400.00	\$23,652.14	\$44,747.86	\$1,418,813.18	\$459,202.62	\$959,610.56
Total Expenditures:	\$118,300.00	\$52,384.27	\$65,915.73	\$36,146,292.19	\$14,535,618.39	\$21,610,673.80
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$286.31	\$286.31	\$218,658.50	\$174,576.36	(\$44,082.14)
Other Financing Uses:	\$0.00	\$250.00	(\$250.00)	\$170,367.50	\$32,651.14	\$137,716.36
Total Other Financing Sources (Uses):	\$0.00	\$36.31	\$36.31	\$48,291.00	\$141,925.22	\$93,634.22
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$13,077.26	\$13,077.26	(\$2,958,725.13)	(\$570,998.65)	\$2,387,726.48
Beginning Fund Balance - Oct. 1:	\$123,050.33	\$125,290.01	\$2,239.68	\$9,495,247.52	\$9,378,359.71	(\$116,887.81)
Ending Fund Balance:	\$123,050.33	\$138,367.27	\$15,316.94	\$6,536,522.39	\$8,807,361.06	\$2,270,838.67

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