

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances  
Governmental and Expendable Trust Funds  
Fiscal Year 2025, Fiscal Period 00

055 - Pike County Schools

055 - Pike County Schools		GOVERNMENTAL			FIDUCIARY	
		General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
Revenues						
State Sources	\$17,818,420.24	\$0.00	\$822,172.26	\$67,590.74	\$0.00	\$18,708,183.24
Federal Sources	\$169,693.00	\$4,392,287.82	\$0.00	\$0.00	\$0.00	\$4,561,980.82
Local Sources	\$8,731,005.00	\$816,989.00	\$94,618.00	\$0.00	\$118,300.00	\$9,760,912.00
Other Sources	\$85,000.00	\$23,200.00	\$0.00	\$0.00	\$0.00	\$108,200.00
Total Revenues:	\$26,804,118.24	\$5,232,476.82	\$916,790.26	\$67,590.74	\$118,300.00	\$33,139,276.06
Expenditures						
Instructional Services	\$13,641,314.62	\$1,580,903.67	\$0.00	\$0.00	\$24,950.00	\$15,247,168.29
Instructional Support Services	\$4,718,352.25	\$686,151.14	\$0.00	\$0.00	\$22,950.00	\$5,427,453.39
Operation & Maintenance Services	\$3,412,201.59	\$14,470.00	\$0.00	\$0.00	\$0.00	\$3,426,671.59
Auxiliary Services	\$3,074,538.27	\$1,952,697.19	\$0.00	\$0.00	\$2,000.00	\$5,029,235.46
General Administrative Services	\$1,722,102.71	\$378,931.82	\$0.00	\$0.00	\$0.00	\$2,101,034.53
Capital Outlay	\$1,055,871.00	\$0.00	\$0.00	\$1,582,621.49	\$0.00	\$2,638,492.49
Debt Service	\$0.00	\$0.00	\$857,423.26	\$0.00	\$0.00	\$857,423.26
Other Expenditures	\$858,292.99	\$492,120.19	\$0.00	\$0.00	\$68,400.00	\$1,418,813.18
Total Expenditures:	\$28,482,673.43	\$5,105,274.01	\$857,423.26	\$1,582,621.49	\$118,300.00	\$36,146,292.19
Other Fund Sources (Uses)						
Other Fund Sources:	\$48,291.00	\$40,505.00	\$129,862.50	\$0.00	\$0.00	\$218,658.50
Other Fund Uses:	\$5.00	\$40,500.00	\$129,862.50	\$0.00	\$0.00	\$170,367.50
Total Other Fund Sources (Uses):	\$48,286.00	\$5.00	\$0.00	\$0.00	\$0.00	\$48,291.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$1,630,269.19)	\$127,207.81	\$59,367.00	(\$1,515,030.75)	\$0.00	(\$2,958,725.13)
Beginning Fund Balance - October 1:	\$5,737,350.82	\$1,135,908.18	\$405,088.92	\$2,093,849.27	\$123,050.33	\$9,495,247.52
Ending Fund Balance - September 30:	\$4,107,081.63	\$1,263,115.99	\$464,455.92	\$578,818.52	\$123,050.33	\$6,536,522.39

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 06**

**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	\$5,971,725.15	\$805,629.42	(\$926,291.04)	\$1,449,810.85	\$0.00	\$149,655.87	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,510.26	\$0.00
Receivables	\$16,051.31	\$165,751.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	(\$2,404.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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:	\$5,985,371.58	\$1,031,521.93	(\$926,291.04)	\$1,449,810.85	\$0.00	\$161,166.13	\$54,258,474.85
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$10,775.65	\$64,814.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	(\$2,404.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$414,378.74	\$8,657.54	\$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:	\$425,154.39	\$71,067.14	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$696,969.05	\$432,437.99	\$0.00	\$97,631.04	\$0.00	\$5,176.00	\$0.00
Unreserved Fund balance	\$4,863,248.14	\$528,016.80	(\$926,291.04)	\$1,352,179.81	\$0.00	\$155,990.13	\$0.00
Total Fund Equity:	\$5,560,217.19	\$960,454.79	(\$926,291.04)	\$1,449,810.85	\$0.00	\$161,166.13	\$41,805,199.91
Total Liabilities and Fund Equity:	\$5,985,371.58	\$1,031,521.93	(\$926,291.04)	\$1,449,810.85	\$0.00	\$161,166.13	\$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**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2025, Fiscal Period 06**

**055 - Pike County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$10,649,557.59	\$200.00	\$140,244.00	\$0.00	\$0.00	\$10,790,001.59
Federal Sources	\$86,920.76	\$1,957,222.72	\$0.00	\$0.00	\$0.00	\$2,044,143.48
Local Sources	\$5,605,695.36	\$416,998.05	\$0.00	\$0.00	\$102,752.73	\$6,125,446.14
Other Sources	\$4,712.74	\$15,763.24	\$0.00	\$0.00	\$0.00	\$20,475.98
<b>Total Revenues:</b>	<b>\$16,346,886.45</b>	<b>\$2,390,184.01</b>	<b>\$140,244.00</b>	<b>\$0.00</b>	<b>\$102,752.73</b>	<b>\$18,980,067.19</b>
<b>Expenditures</b>						
Instructional Services	\$6,837,311.03	\$991,373.59	\$0.00	\$0.00	\$17,993.07	\$7,846,677.69
Instructional Support Services	\$2,337,532.37	\$283,673.13	\$0.00	\$0.00	\$19,825.16	\$2,641,030.66
Operation & Maintenance Services	\$1,255,399.85	\$41,306.01	\$0.00	\$436.73	\$0.00	\$1,297,142.59
Auxiliary Services	\$2,826,209.20	\$1,037,817.81	\$0.00	\$0.00	\$234.50	\$3,864,261.51
General Administrative Services	\$1,054,766.42	\$175,612.09	\$0.00	\$0.00	\$0.00	\$1,230,378.51
Capital Outlay	\$1,059,692.50	\$34,226.18	\$0.00	\$1,080,156.95	\$0.00	\$2,174,075.63
Debt Service	\$50,130.80	\$0.00	\$1,476,373.94	\$0.00	\$0.00	\$1,526,504.74
Other Expenditures	\$436,423.09	\$245,032.79	\$0.00	\$0.00	\$29,249.54	\$710,705.42
<b>Total Expenditures:</b>	<b>\$15,857,465.26</b>	<b>\$2,809,041.60</b>	<b>\$1,476,373.94</b>	<b>\$1,080,593.68</b>	<b>\$67,302.27</b>	<b>\$21,290,776.75</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$142,054.88	\$53,487.90	\$6,090.22	\$0.00	\$446.31	\$202,079.31
Other Fund Uses:	\$45,059.25	\$14,209.84	\$0.00	\$0.00	\$500.00	\$59,769.09
<b>Total Other Fund Sources (Uses):</b>	<b>\$96,995.63</b>	<b>\$39,278.06</b>	<b>\$6,090.22</b>	<b>\$0.00</b>	<b>(\$53.69)</b>	<b>\$142,310.22</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$586,416.82</b>	<b>(\$379,579.53)</b>	<b>(\$1,330,039.72)</b>	<b>(\$1,080,593.68)</b>	<b>\$35,396.77</b>	<b>(\$2,168,399.34)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,973,800.37</b>	<b>\$1,340,034.32</b>	<b>\$403,748.68</b>	<b>\$2,530,404.53</b>	<b>\$125,769.36</b>	<b>\$9,373,757.26</b>
<b>Ending Fund Balance:</b>	<b>\$5,560,217.19</b>	<b>\$960,454.79</b>	<b>(\$926,291.04)</b>	<b>\$1,449,810.85</b>	<b>\$161,166.13</b>	<b>\$7,205,357.92</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 06**

**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	\$10,649,557.59	(\$7,168,862.65)	\$0.00	\$200.00	\$200.00
Federal Sources	\$169,693.00	\$86,920.76	(\$82,772.24)	\$4,392,287.82	\$1,957,222.72	(\$2,435,065.10)
Local Sources	\$8,731,005.00	\$5,605,695.36	(\$3,125,309.64)	\$816,989.00	\$416,998.05	(\$399,990.95)
Other Sources	\$85,000.00	\$4,712.74	(\$80,287.26)	\$23,200.00	\$15,763.24	(\$7,436.76)
Total Revenues:	\$26,804,118.24	\$16,346,886.45	(\$10,457,231.79)	\$5,232,476.82	\$2,390,184.01	(\$2,842,292.81)
Expenditures						
Instructional Services	\$13,641,314.62	\$6,837,311.03	\$6,804,003.59	\$1,580,903.67	\$991,373.59	\$589,530.08
Instructional Support Services	\$4,718,352.25	\$2,337,532.37	\$2,380,819.88	\$686,151.14	\$283,673.13	\$402,478.01
Operation & Maintenance Services	\$3,412,201.59	\$1,255,399.85	\$2,156,801.74	\$14,470.00	\$41,306.01	(\$26,836.01)
Auxiliary Services	\$3,074,538.27	\$2,826,209.20	\$248,329.07	\$1,952,697.19	\$1,037,817.81	\$914,879.38
General Administrative Services	\$1,722,102.71	\$1,054,766.42	\$667,336.29	\$378,931.82	\$175,612.09	\$203,319.73
Special Revenue Outlay	\$1,055,871.00	\$1,059,692.50	(\$3,821.50)	\$0.00	\$34,226.18	(\$34,226.18)
General Service	\$0.00	\$50,130.80	(\$50,130.80)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$858,292.99	\$436,423.09	\$421,869.90	\$492,120.19	\$245,032.79	\$247,087.40
Total Expenditures:	\$28,482,673.43	\$15,857,465.26	\$12,625,208.17	\$5,105,274.01	\$2,809,041.60	\$2,296,232.41
Other Financing Sources (Uses)						
Other Financing Sources:	\$48,291.00	\$142,054.88	\$93,763.88	\$40,505.00	\$53,487.90	\$12,982.90
Other Financing Uses:	\$5.00	\$45,059.25	(\$45,054.25)	\$40,500.00	\$14,209.84	\$26,290.16
Total Other Financing Sources (Uses):	\$48,286.00	\$96,995.63	\$48,709.63	\$5.00	\$39,278.06	\$39,273.06
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,630,269.19)	\$586,416.82	\$2,216,686.01	\$127,207.81	(\$379,579.53)	(\$506,787.34)
Beginning Fund Balance - Oct. 1:	\$5,737,350.82	\$4,973,800.37	(\$763,550.45)	\$1,135,908.18	\$1,340,034.32	\$204,126.14
Ending Fund Balance:	\$4,107,081.63	\$5,560,217.19	\$1,453,135.56	\$1,263,115.99	\$960,454.79	(\$302,661.20)

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 06**

**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	\$140,244.00	(\$681,928.26)	\$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	\$140,244.00	(\$776,546.26)	\$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	\$1,080,156.95	\$502,464.54
Debt Service	\$857,423.26	\$1,476,373.94	(\$618,950.68)	\$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	\$1,476,373.94	(\$618,950.68)	\$1,582,621.49	\$1,080,593.68	\$502,027.81
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	(\$1,330,039.72)	(\$1,389,406.72)	(\$1,515,030.75)	(\$1,080,593.68)	\$434,437.07
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	(\$926,291.04)	(\$1,390,746.96)	\$578,818.52	\$1,449,810.85	\$870,992.33

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 06**

**055 - Pike County Schools**

055 - Pike County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)	
Description	Budget	Actual	Budget	Actual		
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$18,708,183.24	\$10,790,001.59 (\$7,918,181.65)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,561,980.82	\$2,044,143.48 (\$2,517,837.34)	
Local Sources	\$118,300.00	\$102,752.73	(\$15,547.27)	\$9,760,912.00	\$6,125,446.14 (\$3,635,465.86)	
Other Sources	\$0.00	\$0.00	\$0.00	\$108,200.00	\$20,475.98 (\$87,724.02)	
Total Revenues:	\$118,300.00	\$102,752.73	(\$15,547.27)	\$33,139,276.06	\$18,980,067.19 (\$14,159,208.87)	
Expenditures						
Instructional Services	\$24,950.00	\$17,993.07	\$6,956.93	\$15,247,168.29	\$7,846,677.69 \$7,400,490.60	
Instructional Support Services	\$22,950.00	\$19,825.16	\$3,124.84	\$5,427,453.39	\$2,641,030.66 \$2,786,422.73	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$3,426,671.59	\$1,297,142.59 \$2,129,529.00	
Auxiliary Services	\$2,000.00	\$234.50	\$1,765.50	\$5,029,235.46	\$3,864,261.51 \$1,164,973.95	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,101,034.53	\$1,230,378.51 \$870,656.02	
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,638,492.49	\$2,174,075.63 \$464,416.86	
Expendable Service	\$0.00	\$0.00	\$0.00	\$857,423.26	\$1,526,504.74 (\$669,081.48)	
Other Expenditures	\$68,400.00	\$29,249.54	\$39,150.46	\$1,418,813.18	\$710,705.42 \$708,107.76	
Total Expenditures:	\$118,300.00	\$67,302.27	\$50,997.73	\$36,146,292.19	\$21,290,776.75 \$14,855,515.44	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$446.31	\$446.31	\$218,658.50	\$202,079.31 (\$16,579.19)	
Other Financing Uses:	\$0.00	\$500.00	(\$500.00)	\$170,367.50	\$59,769.09 \$110,598.41	
Total Other Financing Sources (Uses):	\$0.00	(\$53.69)	(\$53.69)	\$48,291.00	\$142,310.22 \$94,019.22	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$35,396.77	\$35,396.77	(\$2,958,725.13)	(\$2,168,399.34) \$790,325.79	
Beginning Fund Balance - Oct. 1:	\$123,050.33	\$125,769.36	\$2,719.03	\$9,495,247.52	\$9,373,757.26 (\$121,490.26)	
Ending Fund Balance:	\$123,050.33	\$161,166.13	\$38,115.80	\$6,536,522.39	\$7,205,357.92 \$668,835.53	

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