

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2021**

Exhibit F-I-A

**186 - Pike Road City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,173,502.81	\$396,562.46	\$1,362.73	\$977,290.75	\$0.00	\$86,676.92	\$0.00
Investments							
Receivables	\$487,192.12	\$465,299.02	\$0.00	\$71,758.96	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$17,228.95	\$46,285.72	\$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	\$6,481,315.37
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$613,019.41
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,828,522.63
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,677,923.88</b>	<b>\$908,147.20</b>	<b>\$1,362.73</b>	<b>\$1,049,049.71</b>	<b>\$0.00</b>	<b>\$86,676.92</b>	<b>\$18,922,857.41</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$146,210.77	\$99,370.52	\$0.00	\$45,530.67	\$0.00	\$1,553.44	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$43,224.17	\$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	\$11,828,522.63
<b>Total Liabilities:</b>	<b>\$146,210.77</b>	<b>\$142,594.69</b>	<b>\$0.00</b>	<b>\$45,530.67</b>	<b>\$0.00</b>	<b>\$1,553.44</b>	<b>\$11,828,522.63</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,094,334.78
Contributed Capital							
Reserved Fund Balance	\$182,231.06	\$95,374.32	\$0.00	\$178,101.50	\$0.00	\$2,270.00	\$0.00
Unreserved Fund balance	\$3,349,482.05	\$670,178.19	\$1,362.73	\$825,417.54	\$0.00	\$82,853.48	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,531,713.11</b>	<b>\$765,552.51</b>	<b>\$1,362.73</b>	<b>\$1,003,519.04</b>	<b>\$0.00</b>	<b>\$85,123.48</b>	<b>\$7,094,334.78</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,677,923.88</b>	<b>\$908,147.20</b>	<b>\$1,362.73</b>	<b>\$1,049,049.71</b>	<b>\$0.00</b>	<b>\$86,676.92</b>	<b>\$18,922,857.41</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 Ended September 30, 2021**

**186 - Pike Road City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$15,632,375.86	\$0.00	\$208,950.00	\$704,720.99	\$0.00	\$16,546,046.85
Federal Sources	\$0.00	\$2,406,485.38	\$0.00	\$0.00	\$0.00	\$2,406,485.38
Local Sources	\$5,166,988.03	\$1,355,390.31	\$0.00	\$80,224.00	\$68,132.35	\$6,670,734.69
Other Sources	\$190,845.57	\$2,989.51	\$0.00	\$0.00	\$0.00	\$193,835.08
<b>Total Revenues:</b>	<b>\$20,990,209.46</b>	<b>\$3,764,865.20</b>	<b>\$208,950.00</b>	<b>\$784,944.99</b>	<b>\$68,132.35</b>	<b>\$25,817,102.00</b>
<b>Expenditures</b>						
Instructional Services	\$10,732,134.91	\$1,745,624.01	\$0.00	\$0.00	\$47,906.17	\$12,525,665.09
Instructional Support Services	\$3,162,380.63	\$195,727.07	\$0.00	\$0.00	\$3,880.87	\$3,361,988.57
Operation & Maintenance Services	\$1,711,477.26	\$43,069.95	\$0.00	\$8,500.00	\$0.00	\$1,763,047.21
Auxiliary Services	\$1,467,774.21	\$269,478.83	\$0.00	\$272,892.00	\$0.00	\$2,010,145.04
General Administrative Services	\$1,110,241.89	\$74,900.94	\$0.00	\$0.00	\$0.00	\$1,185,142.83
Capital Outlay	\$0.00	\$0.00	\$0.00	\$700,980.98	\$0.00	\$700,980.98
Debt Service	\$0.00	\$0.00	\$208,949.31	\$610,744.33	\$0.00	\$819,693.64
Other Expenditures	\$514,130.94	\$1,117,213.20	\$0.00	\$0.00	\$19,810.75	\$1,651,154.89
<b>Total Expenditures:</b>	<b>\$18,698,139.84</b>	<b>\$3,446,014.00</b>	<b>\$208,949.31</b>	<b>\$1,593,117.31</b>	<b>\$71,597.79</b>	<b>\$24,017,818.25</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$199,364.06	\$398,827.78	\$0.00	\$1,472,892.00	\$21,959.90	\$2,093,043.74
Other Fund Uses:	\$1,404,144.50	\$360,475.88	\$0.00	\$0.00	\$7,067.99	\$1,771,688.37
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,204,780.44)</b>	<b>\$38,351.90</b>	<b>\$0.00</b>	<b>\$1,472,892.00</b>	<b>\$14,891.91</b>	<b>\$321,355.37</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,087,289.18</b>	<b>\$357,203.10</b>	<b>\$0.69</b>	<b>\$664,719.68</b>	<b>\$11,426.47</b>	<b>\$2,120,639.12</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,444,423.93</b>	<b>\$408,349.41</b>	<b>\$1,362.04</b>	<b>\$338,799.36</b>	<b>\$73,697.01</b>	<b>\$3,266,631.75</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$3,531,713.11</b>	<b>\$765,552.51</b>	<b>\$1,362.73</b>	<b>\$1,003,519.04</b>	<b>\$85,123.48</b>	<b>\$5,387,270.87</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 Ended September 30, 2021**

**186 - Pike Road City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$15,597,965.00	\$15,632,375.86	\$34,410.86	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,009,606.62	\$2,406,485.38	(\$603,121.24)
Local Sources	\$4,843,880.00	\$5,166,988.03	\$323,108.03	\$763,690.03	\$1,355,390.31	\$591,700.28
Other Sources	\$96,500.00	\$190,845.57	\$94,345.57	\$6,000.00	\$2,989.51	(\$3,010.49)
<b>Total Revenues:</b>	<b>\$20,538,345.00</b>	<b>\$20,990,209.46</b>	<b>\$451,864.46</b>	<b>\$3,779,296.65</b>	<b>\$3,764,865.20</b>	<b>(\$14,431.45)</b>
<b>Expenditures</b>						
Instructional Services	\$11,325,116.00	\$10,732,134.91	\$592,981.09	\$1,584,330.09	\$1,745,624.01	(\$161,293.92)
Instructional Support Services	\$3,006,019.00	\$3,162,380.63	(\$156,361.63)	\$366,998.37	\$195,727.07	\$171,271.30
Operation & Maintenance Services	\$1,812,805.91	\$1,711,477.26	\$101,328.65	\$36,524.00	\$43,069.95	(\$6,545.95)
Auxiliary Services	\$1,868,129.00	\$1,467,774.21	\$400,354.79	\$48,625.00	\$269,478.83	(\$220,853.83)
General Administrative Services	\$1,047,208.00	\$1,110,241.89	(\$63,033.89)	\$141,767.37	\$74,900.94	\$66,866.43
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$457,528.12	\$514,130.94	(\$56,602.82)	\$1,459,524.00	\$1,117,213.20	\$342,310.80
<b>Total Expenditures:</b>	<b>\$19,516,806.03</b>	<b>\$18,698,139.84</b>	<b>\$818,666.19</b>	<b>\$3,637,768.83</b>	<b>\$3,446,014.00</b>	<b>\$191,754.83</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$302,231.00	\$199,364.06	(\$102,866.94)	\$201,229.00	\$398,827.78	\$197,598.78
Other Financing Uses:	\$1,396,729.00	\$1,404,144.50	(\$7,415.50)	\$154,500.00	\$360,475.88	(\$205,975.88)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,094,498.00)</b>	<b>(\$1,204,780.44)</b>	<b>(\$110,282.44)</b>	<b>\$46,729.00</b>	<b>\$38,351.90</b>	<b>(\$8,377.10)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$72,959.03)</b>	<b>\$1,087,289.18</b>	<b>\$1,160,248.21</b>	<b>\$188,256.82</b>	<b>\$357,203.10</b>	<b>\$168,946.28</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,426,236.37</b>	<b>\$2,444,423.93</b>	<b>\$18,187.56</b>	<b>\$408,556.76</b>	<b>\$408,349.41</b>	<b>(\$207.35)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$2,353,277.34</b>	<b>\$3,531,713.11</b>	<b>\$1,178,435.77</b>	<b>\$596,813.58</b>	<b>\$765,552.51</b>	<b>\$168,738.93</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 Ended September 30, 2021**

**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	\$208,950.00	\$208,950.00	\$0.00	\$2,781,260.00	\$704,720.99	(\$2,076,539.01)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$80,224.00	\$80,224.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$208,950.00</b>	<b>\$208,950.00</b>	<b>\$0.00</b>	<b>\$2,861,484.00</b>	<b>\$784,944.99</b>	<b>(\$2,076,539.01)</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	\$8,500.00	\$8,500.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$272,892.00	\$272,892.00	\$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	\$3,707,202.36	\$700,980.98	\$3,006,221.38
Debt Service	\$208,950.00	\$208,949.31	\$0.69	\$590,130.76	\$610,744.33	(\$20,613.57)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$208,950.00</b>	<b>\$208,949.31</b>	<b>\$0.69</b>	<b>\$4,578,725.12</b>	<b>\$1,593,117.31</b>	<b>\$2,985,607.81</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,472,892.00	\$1,472,892.00	\$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>\$1,472,892.00</b>	<b>\$1,472,892.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.69</b>	<b>\$0.69</b>	<b>(\$244,349.12)</b>	<b>\$664,719.68</b>	<b>\$909,068.80</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,362.04</b>	<b>\$1,362.04</b>	<b>\$0.00</b>	<b>\$338,799.36</b>	<b>\$338,799.36</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,362.04</b>	<b>\$1,362.73</b>	<b>\$0.69</b>	<b>\$94,450.24</b>	<b>\$1,003,519.04</b>	<b>\$909,068.80</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 Ended September 30, 2021**

**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	\$18,588,175.00	\$16,546,046.85	(\$2,042,128.15)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,009,606.62	\$2,406,485.38	(\$603,121.24)
Local Sources	\$6,000.00	\$68,132.35	\$62,132.35	\$5,693,794.03	\$6,670,734.69	\$976,940.66
Other Sources	\$0.00	\$0.00	\$0.00	\$102,500.00	\$193,835.08	\$91,335.08
<b>Total Revenues:</b>	<b>\$6,000.00</b>	<b>\$68,132.35</b>	<b>\$62,132.35</b>	<b>\$27,394,075.65</b>	<b>\$25,817,102.00</b>	<b>(\$1,576,973.65)</b>
<b>Expenditures</b>						
Instructional Services	\$4,100.00	\$47,906.17	(\$43,806.17)	\$12,913,546.09	\$12,525,665.09	\$387,881.00
Instructional Support Services	\$8,100.00	\$3,880.87	\$4,219.13	\$3,381,117.37	\$3,361,988.57	\$19,128.80
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,857,829.91	\$1,763,047.21	\$94,782.70
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,189,646.00	\$2,010,145.04	\$179,500.96
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,188,975.37	\$1,185,142.83	\$3,832.54
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,707,202.36	\$700,980.98	\$3,006,221.38
Expendable Service	\$0.00	\$0.00	\$0.00	\$799,080.76	\$819,693.64	(\$20,612.88)
Other Expenditures	\$1,000.00	\$19,810.75	(\$18,810.75)	\$1,918,052.12	\$1,651,154.89	\$266,897.23
<b>Total Expenditures:</b>	<b>\$13,200.00</b>	<b>\$71,597.79</b>	<b>(\$58,397.79)</b>	<b>\$27,955,449.98</b>	<b>\$24,017,818.25</b>	<b>\$3,937,631.73</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$21,959.90	\$21,959.90	\$1,976,352.00	\$2,093,043.74	\$116,691.74
Other Financing Uses:	\$0.00	\$7,067.99	(\$7,067.99)	\$1,551,229.00	\$1,771,688.37	(\$220,459.37)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$14,891.91</b>	<b>\$14,891.91</b>	<b>\$425,123.00</b>	<b>\$321,355.37</b>	<b>(\$103,767.63)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$7,200.00)</b>	<b>\$11,426.47</b>	<b>\$18,626.47</b>	<b>(\$136,251.33)</b>	<b>\$2,120,639.12</b>	<b>\$2,256,890.45</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$73,697.01</b>	<b>\$73,697.01</b>	<b>\$0.00</b>	<b>\$3,248,651.54</b>	<b>\$3,266,631.75</b>	<b>\$17,980.21</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$66,497.01</b>	<b>\$85,123.48</b>	<b>\$18,626.47</b>	<b>\$3,112,400.21</b>	<b>\$5,387,270.87</b>	<b>\$2,274,870.66</b>

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