

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2020, Fiscal Period 06

Exhibit F-1-A

053 - Perry County Schools	Description	GOVERNMENTAL					PROPRIETARY		FIDUCIARY		ACCOUNT GROUPS
		General	Special Revenue	Debt Service	Capital Projects	Internal	Enterp/ Internal	Trust Agency	F/A LT Dept		
Assets and Other Debits:											
Assets:											
Cash	\$1,088,043.15	\$540,051.25	\$1,474,921.42	\$30,734.35	\$0.00	\$134.68	\$0.00				
Investments											
Receivables	\$46,276.41	\$2,855.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Interfund Receivables	\$30,719.49	(\$79,923.46)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Inventories	\$0.00	\$31,241.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Other Assets	(\$7,175.84)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,798,395.15			
Construction In Progress											
Other Debits:											
Amounts Available											
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,901,425.28			
Other Debits											
Total Assets and Other Debits:	\$1,157,863.21	\$494,224.02	\$1,474,921.42	\$30,734.35	\$0.00	\$134.68	\$0.00	\$27,699,820.43			
Liabilities and Fund Equity:											
Liabilities:											
Claims Payable	\$11,603.86	\$2,776.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Interfund Payable	(\$79,923.46)	\$0.00	\$0.00	\$34,000.00	\$0.00	\$0.00	\$0.00	\$0.00			
Other Liabilities	(\$400,315.09)	\$160,422.90	\$3,267.23	\$0.00	\$0.00	(\$385.32)	\$0.00	\$0.00			
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,901,425.28			
Total Liabilities:	(\$468,634.68)	\$163,199.81	\$3,267.23	\$34,000.00	\$0.00	(\$385.32)	\$0.00	\$5,901,425.28			
Fund Equity:											
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,798,395.15			
Contributed Capital											
Reserved Fund Balance	\$203,826.03	\$47,957.61	\$0.00	\$7,645.00	\$0.00	\$0.00	\$0.00	\$0.00			
Unreserved Fund Balance	\$1,422,671.86	\$283,066.60	\$1,471,654.19	(\$10,910.65)	\$0.00	\$520.00	\$0.00	\$0.00			
Total Fund Equity:	\$1,626,497.89	\$331,024.21	\$1,471,654.19	(\$3,265.65)	\$0.00	\$620.00	\$0.00	\$21,798,395.15			
Total Liabilities and Fund Equity:	\$1,157,863.21	\$494,224.02	\$1,474,921.42	\$30,734.35	\$0.00	\$134.68	\$0.00	\$27,699,820.43			

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-11-A

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2020, Fiscal Period 06

	GOVERNMENTAL				FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust			
Revenues								
State Sources	\$4,562,957.76	\$0.00	\$66,606.00	\$0.00	\$0.00	\$0.00	\$4,629,563.76	
Federal Sources	\$680.00	\$1,625,675.63	\$0.00	\$0.00	\$0.00	\$0.00	\$1,626,355.63	
Local Sources	\$1,616,543.88	\$188,310.73	\$2,153.68	\$7.52	\$520.00	\$0.00	\$1,807,535.81	
Other Sources	\$421,777.61	\$13,183.04	\$0.00	\$0.00	\$0.00	\$0.00	\$434,960.65	
Total Revenues:	\$6,601,959.25	\$1,827,169.40	\$68,759.68	\$7.52	\$520.00	\$0.00	\$8,498,415.85	
Expenditures								
Instructional Services	\$3,004,320.69	\$576,017.74	\$0.00	\$0.00	\$0.00	\$0.00	\$3,580,338.43	
Instructional Support Services	\$725,224.91	\$250,633.87	\$0.00	\$0.00	\$0.00	\$0.00	\$975,858.78	
Operation & Maintenance Services	\$606,456.20	\$6,236.85	\$0.00	\$8,654.00	\$0.00	\$0.00	\$621,347.05	
Auxiliary Services	\$505,779.29	\$625,675.59	\$0.00	\$0.00	\$0.00	\$0.00	\$1,131,454.88	
General Administrative Services	\$447,020.64	\$106,238.34	\$0.00	\$0.00	\$0.00	\$0.00	\$553,258.98	
Capital Outlay							\$0.00	
Debt Service	\$65,010.39	\$0.00	\$1,491,769.56	\$0.00	\$0.00	\$0.00	\$1,556,779.95	
Other Expenditures	\$193,799.11	\$178,968.01	\$0.00	\$0.00	\$0.00	\$0.00	\$372,757.12	
Total Expenditures:	\$5,547,601.23	\$1,743,770.40	\$1,491,769.56	\$8,654.00	\$0.00	\$0.00	\$8,791,795.19	
Other Fund Sources (Uses)								
Other Fund Sources:	\$10,224.90	\$0.00	\$1,477,040.88	\$0.00	\$0.00	\$0.00	\$1,487,265.78	
Other Fund Uses:	\$233,361.94	\$7,573.32	\$15,396.11	\$0.00	\$0.00	\$0.00	\$256,331.37	
Total Other Fund Sources (Uses):	(\$223,137.04)	(\$7,573.32)	\$1,461,644.77	\$0.00	\$0.00	\$0.00	\$1,230,934.41	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$831,220.98	\$75,826.68	\$38,634.89	(\$8,646.48)	\$520.00	\$0.00	\$937,555.07	
Beginning Fund Balance - October 1:	\$795,276.91	\$255,198.53	\$1,433,019.30	\$5,380.83	\$0.00	\$0.00	\$2,488,875.57	
Ending Fund Balance:	\$1,626,497.89	\$331,024.21	\$1,471,664.19	(\$3,265.65)	\$520.00	\$0.00	\$3,426,430.64	

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 2020, Fiscal Period 06

053 - Perry County Schools	Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
Revenues							
State Sources	\$8,915,275.00	\$4,562,957.76	(\$4,352,317.24)	\$0.00	\$0.00	\$0.00	
Federal Sources	\$20,000.00	\$680.00	(\$19,320.00)	\$3,607,911.19	\$1,625,675.63	(\$1,982,235.56)	
Local Sources	\$2,123,601.00	\$1,616,543.88	(\$507,057.12)	\$246,530.00	\$188,310.73	(\$58,219.27)	
Other Sources	\$67,600.00	\$421,777.61	\$354,177.61	\$61,000.00	\$13,183.04	(\$47,816.96)	
Total Revenues:	\$11,126,476.00	\$6,601,959.25	(\$4,524,516.75)	\$3,915,441.19	\$1,827,169.40	(\$2,088,271.79)	
Expenditures							
Instructional Services	\$6,527,655.00	\$3,004,320.69	\$3,523,334.31	\$1,304,571.33	\$576,017.74	\$728,553.59	
Instructional Support Services	\$1,441,443.00	\$725,224.91	\$716,218.09	\$629,238.69	\$250,633.87	\$378,604.82	
Operation & Maintenance Services	\$1,013,875.20	\$606,456.20	\$407,419.00	\$2,275.00	\$6,236.85	(\$3,961.85)	
Auxiliary Services	\$1,061,806.00	\$505,779.29	\$556,026.71	\$1,656,210.00	\$625,675.59	\$1,030,534.41	
General Administrative Services	\$834,043.90	\$447,020.64	\$387,023.26	\$286,568.45	\$106,238.34	\$180,330.11	
Special Revenue Outlay							
General Service	\$63,397.89	\$65,010.39	(\$1,612.50)	\$0.00	\$0.00	\$0.00	
Other Expenditures	\$445,790.10	\$193,789.11	\$252,000.99	\$417,211.72	\$178,968.01	\$238,243.71	
Total Expenditures:	\$11,388,011.09	\$5,547,601.23	\$5,840,409.86	\$4,296,075.19	\$1,743,770.40	\$2,552,304.79	
Other Financing Sources (Uses)							
Other Financing Sources:	\$266,434.35	\$10,224.90	(\$256,209.45)	\$392,162.00	\$0.00	(\$392,162.00)	
Other Financing Uses:	\$735,964.00	\$233,361.94	\$502,602.06	\$18,000.00	\$7,573.32	\$10,426.68	
Total Other Financing Sources (Uses):	(\$469,529.65)	(\$223,137.04)	\$246,392.61	\$374,162.00	(\$7,573.32)	(\$381,735.32)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:							
Beginning Fund Balance - Oct. 1:	\$1,408,957.00	\$831,220.98	\$1,562,285.72	(\$6,472.00)	\$75,825.68	\$82,297.68	
Ending Fund Balance:	\$677,892.26	\$1,626,497.89	\$948,605.63	\$318,583.00	\$331,024.21	\$12,441.21	

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 2020, Fiscal Period 06

053 - Perry County Schools	Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
Revenues							
State Sources	\$133,216.00	\$66,606.00		(\$66,610.00)	\$348,013.00	\$0.00	(\$348,013.00)
Federal Sources	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$2,100.00	\$2,153.68		\$53.68	\$0.00	\$7.52	\$7.52
Other Sources	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$135,316.00	\$68,759.68		(\$66,556.32)	\$348,013.00	\$7.52	(\$348,005.48)
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	\$175,000.00	\$8,654.00	\$166,346.00
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	\$516,982.30	\$1,491,769.56		(\$974,787.26)	\$86,676.75	\$0.00	\$86,676.75
Other Expenditures	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$516,982.30	\$1,491,769.56		(\$974,787.26)	\$261,676.75	\$8,654.00	\$253,022.75
Other Financing Sources (Uses)							
Other Financing Sources:	\$343,802.00	\$1,477,040.88		\$1,133,238.88	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$15,396.11		(\$15,396.11)	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$343,802.00	\$1,461,644.77		\$1,117,842.77	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:							
Beginning Fund Balance - Oct. 1:	\$1,421,651.00	\$38,634.89		\$76,499.19	\$86,336.25	(\$8,646.48)	(\$94,982.73)
Ending Fund Balance:	\$1,383,786.70	\$1,471,654.19		\$87,867.49	\$134,836.25	(\$3,265.65)	(\$138,101.90)

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 2020, Fiscal Period 06

Exhibit F-III-C

053 - Perry County Schools	EXPENDABLE TRUST		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)	
Description	Budget	Actual	Budget	Actual	Budget	Actual
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$9,396,504.00	\$4,629,563.76	(\$4,766,940.24)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,627,911.19	\$1,626,355.63	(\$2,001,555.56)
Local Sources	\$0.00	\$520.00	\$520.00	\$2,372,231.00	\$1,807,535.81	(\$564,695.19)
Other Sources	\$0.00	\$0.00	\$0.00	\$128,600.00	\$434,960.65	\$306,360.65
Total Revenues:	\$0.00	\$520.00	\$520.00	\$15,525,246.19	\$8,498,415.85	(\$7,026,830.34)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$7,832,226.33	\$3,580,338.43	\$4,251,887.90
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$2,070,681.69	\$975,858.78	\$1,094,822.91
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,191,150.20	\$621,347.05	\$569,803.15
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,718,016.00	\$1,131,454.88	\$1,586,561.12
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,120,612.35	\$553,258.98	\$567,353.37
Total Outlay	\$0.00	\$0.00	\$0.00	\$667,056.94	\$1,556,779.95	(\$889,723.01)
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$863,001.82	\$372,757.12	\$490,244.70
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$16,462,745.33	\$8,791,795.19	\$7,670,950.14
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$1,002,398.35	\$1,487,265.78	\$484,867.43
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$753,964.00	\$256,331.37	\$497,632.63
Beginning Fund Balance - Oct. 1:	\$0.00	\$520.00	\$520.00	(\$689,064.79)	\$937,555.07	\$1,626,619.86
Ending Fund Balance:	\$0.00	\$520.00	\$520.00	\$2,515,098.21	\$3,428,430.64	\$911,332.43

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