

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, Fiscal Period 07

Exhibit F-1-A

053 - Perry County Schools	Description	GOVERNMENTAL					PROPRIETARY		FIDUCIARY		ACCOUNT
		General	Special Revenue	Debt Service	Capital Projects	Internal	Enterp/ Internal	Trust Agency	Trust Agency	GROUPS F/A LT Dept	
<b>Assets and Other Debits:</b>											
Assets:											
Cash	\$1,053,730.33	\$537,696.76	\$1,505,571.19	\$222,729.93	\$0.00	\$0.00		(\$4,151.01)	\$0.00		
Investments											
Receivables	\$46,276.41	\$2,865.96	\$0.00	\$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	\$0.00		
Inventories	\$0.00	\$31,241.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Other Assets	(\$8,330.55)	\$0.00	\$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	\$0.00	\$21,798,395.15		
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	\$0.00	\$0.00	\$5,901,425.28		
Other Debits											
<b>Total Assets and Other Debits:</b>	<b>\$1,122,395.68</b>	<b>\$491,880.49</b>	<b>\$1,505,571.19</b>	<b>\$222,729.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,151.01)</b>	<b>\$0.00</b>	<b>\$27,699,820.43</b>		
<b>Liabilities and Fund Equity:</b>											
<b>Liabilities:</b>											
Claims Payable	\$11,753.86	\$2,776.91	\$0.00	\$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	\$0.00		
Other Liabilities	(\$400,315.08)	\$160,422.90	\$3,267.23	\$0.00	\$0.00	\$0.00	(\$4,671.01)	\$0.00	\$0.00		
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,901,425.28		
<b>Total Liabilities:</b>	<b>(\$468,484.68)</b>	<b>\$163,199.81</b>	<b>\$3,267.23</b>	<b>\$34,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,671.01)</b>	<b>\$0.00</b>	<b>\$5,901,425.28</b>		
<b>Fund Equity:</b>											
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,798,395.15		
Contributed Capital											
Reserved Fund Balance	\$217,102.79	\$50,525.62	\$0.00	\$7,645.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Unreserved Fund Balance	\$1,373,777.57	\$278,155.06	\$1,502,303.96	\$181,084.93	\$0.00	\$0.00	\$520.00	\$0.00	\$0.00		
<b>Total Fund Equity:</b>	<b>\$1,590,880.36</b>	<b>\$328,680.68</b>	<b>\$1,502,303.96</b>	<b>\$188,729.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$520.00</b>	<b>\$0.00</b>	<b>\$21,798,395.15</b>		
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,122,395.68</b>	<b>\$491,880.49</b>	<b>\$1,505,571.19</b>	<b>\$222,729.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,151.01)</b>	<b>\$0.00</b>	<b>\$27,699,820.43</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 2020, Fiscal Period 07**

Exhibit F-II-A

	GOVERNMENTAL				FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Expendable Trust	Expendable Trust	
<b>053 - Perry County Schools</b>								
<b>Revenues</b>								
State Sources	\$5,278,569.76	\$0.00	\$77,707.00	\$191,995.00	\$0.00	\$0.00	\$5,548,271.76	
Federal Sources	\$680.00	\$1,816,735.31	\$0.00	\$0.00	\$0.00	\$0.00	\$1,817,415.31	
Local Sources	\$1,690,300.74	\$194,213.40	\$2,197.14	\$8.10	\$520.00	\$0.00	\$1,887,239.38	
Other Sources	\$428,689.57	\$13,373.36	\$0.00	\$0.00	\$0.00	\$0.00	\$442,062.93	
<b>Total Revenues:</b>	<b>\$7,398,240.07</b>	<b>\$2,024,322.07</b>	<b>\$79,904.14</b>	<b>\$192,003.10</b>	<b>\$520.00</b>	<b>\$520.00</b>	<b>\$9,694,989.38</b>	
<b>Expenditures</b>								
Instructional Services	\$3,523,075.46	\$652,073.20	\$0.00	\$0.00	\$0.00	\$0.00	\$4,175,148.66	
Instructional Support Services	\$840,746.18	\$288,836.44	\$0.00	\$0.00	\$0.00	\$0.00	\$1,129,582.62	
Operation & Maintenance Services	\$646,353.86	\$6,425.76	\$0.00	\$8,654.00	\$0.00	\$0.00	\$661,433.62	
Auxiliary Services	\$589,144.07	\$739,338.38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,328,482.45	
General Administrative Services	\$533,942.75	\$149,583.03	\$0.00	\$0.00	\$0.00	\$0.00	\$683,525.78	
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	\$217,489.02	\$202,134.09	\$0.00	\$0.00	\$0.00	\$0.00	\$419,623.11	
<b>Total Expenditures:</b>	<b>\$6,415,761.73</b>	<b>\$2,038,390.90</b>	<b>\$1,491,769.56</b>	<b>\$8,654.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,954,576.19</b>	
<b>Other Fund Sources (Uses)</b>								
Other Fund Sources:	\$82,856.36	\$98,040.50	\$1,496,546.19	\$0.00	\$0.00	\$0.00	\$1,677,443.05	
Other Fund Uses:	\$269,731.25	\$10,489.52	\$15,396.11	\$0.00	\$0.00	\$0.00	\$295,616.88	
<b>Total Other Fund Sources (Uses):</b>	<b>(\$186,874.89)</b>	<b>\$87,550.98</b>	<b>\$1,481,150.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,381,826.17</b>	
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>								
<b>Beginning Fund Balance - October 1:</b>	<b>\$795,276.91</b>	<b>\$73,482.15</b>	<b>\$69,284.66</b>	<b>\$183,349.10</b>	<b>\$520.00</b>	<b>\$520.00</b>	<b>\$1,122,239.36</b>	
<b>Ending Fund Balance:</b>	<b>\$1,690,880.36</b>	<b>\$328,680.68</b>	<b>\$1,502,303.96</b>	<b>\$188,729.93</b>	<b>\$520.00</b>	<b>\$520.00</b>	<b>\$3,611,114.93</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 2020, Fiscal Period 07

Exhibit F-III-A

053 - Perry County Schools	GENERAL		VARIANCE		SPECIAL REVENUE		VARIANCE	
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	Budget	Actual
<b>Revenues</b>								
State Sources	\$8,915,275.00	\$5,278,569.76	(\$3,636,705.24)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Sources	\$20,000.00	\$680.00	(\$19,320.00)	\$3,607,911.19	\$1,816,735.31	(\$1,791,175.88)	\$1,816,735.31	\$1,816,735.31
Local Sources	\$2,123,601.00	\$1,690,300.74	(\$433,300.26)	\$246,530.00	\$194,213.40	(\$52,316.60)	\$194,213.40	\$194,213.40
Other Sources	\$67,600.00	\$428,689.57	\$361,089.57	\$61,000.00	\$13,373.36	(\$47,626.64)	\$13,373.36	\$13,373.36
<b>Total Revenues:</b>	<b>\$11,126,476.00</b>	<b>\$7,398,240.07</b>	<b>(\$3,728,235.93)</b>	<b>\$3,915,441.19</b>	<b>\$2,024,322.07</b>	<b>(\$1,891,119.12)</b>	<b>\$2,024,322.07</b>	<b>\$2,024,322.07</b>
<b>Expenditures</b>								
Instructional Services	\$6,527,655.00	\$3,523,075.46	\$3,004,579.54	\$1,304,571.33	\$652,073.20	\$652,073.20	\$1,304,571.33	\$652,073.20
Instructional Support Services	\$1,441,443.00	\$840,746.18	\$600,696.82	\$629,238.69	\$288,836.44	\$340,402.25	\$629,238.69	\$288,836.44
Operation & Maintenance Services	\$1,013,875.20	\$646,353.86	\$367,521.34	\$2,275.00	\$6,425.76	(\$4,150.76)	\$2,275.00	\$6,425.76
Auxiliary Services	\$1,061,806.00	\$589,144.07	\$472,661.93	\$1,656,210.00	\$739,338.38	\$916,871.62	\$1,656,210.00	\$739,338.38
General Administrative Services	\$834,043.90	\$533,942.75	\$300,101.15	\$286,568.45	\$149,583.03	\$136,985.42	\$286,568.45	\$149,583.03
Special Revenue Outlay								
General Service	\$63,397.89	\$65,010.39	(\$1,612.50)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$445,790.10	\$217,489.02	\$228,301.08	\$417,211.72	\$202,134.09	\$215,077.63	\$417,211.72	\$202,134.09
<b>Total Expenditures:</b>	<b>\$11,388,011.09</b>	<b>\$6,415,761.73</b>	<b>\$4,972,249.36</b>	<b>\$4,296,075.19</b>	<b>\$2,038,390.90</b>	<b>\$2,257,684.29</b>	<b>\$4,296,075.19</b>	<b>\$2,038,390.90</b>
<b>Other Financing Sources (Uses)</b>								
Other Financing Sources:	\$266,434.35	\$82,856.36	(\$183,577.99)	\$392,162.00	\$98,040.50	(\$294,121.50)	\$392,162.00	\$98,040.50
Other Financing Uses:	\$735,964.00	\$269,731.25	\$466,232.75	\$18,000.00	\$10,489.52	\$7,510.48	\$18,000.00	\$10,489.52
<b>Total Other Financing Sources (Uses):</b>	<b>(\$469,529.65)</b>	<b>(\$186,874.89)</b>	<b>\$282,654.76</b>	<b>\$374,162.00</b>	<b>\$87,550.98</b>	<b>(\$286,611.02)</b>	<b>\$374,162.00</b>	<b>\$87,550.98</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$731,064.74)</b>	<b>\$795,603.45</b>	<b>\$1,526,668.19</b>	<b>(\$6,472.00)</b>	<b>\$73,482.15</b>	<b>\$79,954.15</b>	<b>(\$731,064.74)</b>	<b>\$73,482.15</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,408,957.00</b>	<b>\$795,276.91</b>	<b>(\$613,680.09)</b>	<b>\$325,055.00</b>	<b>\$255,198.53</b>	<b>(\$69,856.47)</b>	<b>\$1,408,957.00</b>	<b>\$255,198.53</b>
<b>Ending Fund Balance:</b>	<b>\$677,892.26</b>	<b>\$1,590,880.36</b>	<b>\$912,988.10</b>	<b>\$318,583.00</b>	<b>\$328,680.68</b>	<b>\$10,097.68</b>	<b>\$677,892.26</b>	<b>\$328,680.68</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 2020, Fiscal Period 07

053 - Perry County Schools	Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
<b>Revenues</b>							
State Sources	\$133,216.00	\$77,707.00	(\$55,509.00)	\$348,013.00	\$191,995.00	(\$156,018.00)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$2,100.00	\$2,197.14	\$97.14	\$0.00	\$8.10	\$8.10	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Revenues:</b>	<b>\$135,316.00</b>	<b>\$79,904.14</b>	<b>(\$55,411.86)</b>	<b>\$348,013.00</b>	<b>\$192,003.10</b>	<b>(\$156,009.90)</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	\$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	
<b>Total Expenditures:</b>	<b>\$516,982.30</b>	<b>\$1,491,769.56</b>	<b>(\$974,787.26)</b>	<b>\$261,676.75</b>	<b>\$8,654.00</b>	<b>\$253,022.75</b>	
<b>Other Financing Sources (Uses)</b>							
Other Financing Sources:	\$343,802.00	\$1,496,546.19	\$1,152,744.19	\$0.00	\$0.00	\$0.00	
Other Financing Uses:	\$0.00	\$15,396.11	(\$15,396.11)	\$0.00	\$0.00	\$0.00	
<b>Total Other Financing Sources (Uses):</b>	<b>\$343,802.00</b>	<b>\$1,481,150.08</b>	<b>\$1,137,348.08</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>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,421,651.00</b>	<b>\$1,433,019.30</b>	<b>\$11,368.30</b>	<b>\$48,500.00</b>	<b>\$5,380.83</b>	<b>(\$43,119.17)</b>	
<b>Ending Fund Balance:</b>	<b>\$1,383,786.70</b>	<b>\$1,502,303.96</b>	<b>\$118,517.26</b>	<b>\$134,836.25</b>	<b>\$188,729.93</b>	<b>\$53,893.68</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 2020, Fiscal Period 07

053 - Perry County 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	\$9,396,504.00	\$5,548,271.76	(\$3,848,232.24)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,627,911.19	\$1,817,415.31	(\$1,810,495.88)	
Local Sources	\$0.00	\$520.00	\$520.00	\$2,372,231.00	\$1,887,239.38	(\$484,991.62)	
Other Sources	\$0.00	\$0.00	\$0.00	\$128,600.00	\$442,062.93	\$313,462.93	
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$520.00</b>	<b>\$520.00</b>	<b>\$15,525,246.19</b>	<b>\$9,694,989.38</b>	<b>(\$5,830,256.81)</b>	
<b>Expenditures</b>							
Instructional Services	\$0.00	\$0.00	\$0.00	\$7,832,226.33	\$4,175,148.66	\$3,657,077.67	
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$2,070,681.69	\$1,129,582.62	\$941,099.07	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,191,150.20	\$661,433.62	\$529,716.58	
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,718,016.00	\$1,328,482.45	\$1,389,533.55	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,120,612.35	\$683,525.78	\$437,086.57	
<b>Total Outlay</b>							
Expendable Service	\$0.00	\$0.00	\$0.00	\$667,056.94	\$1,556,779.95	(\$889,723.01)	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$863,001.82	\$419,623.11	\$443,378.71	
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,462,745.33</b>	<b>\$9,954,576.19</b>	<b>\$6,508,169.14</b>	
<b>Other Financing Sources (Uses)</b>							
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,002,398.35	\$1,677,443.05	\$675,044.70	
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$753,964.00	\$295,616.88	\$458,347.12	
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$248,434.35</b>	<b>\$1,381,826.17</b>	<b>\$1,133,391.82</b>	
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$520.00</b>	<b>\$520.00</b>	<b>(\$689,064.79)</b>	<b>\$1,122,239.36</b>	<b>\$1,811,304.15</b>	
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,204,163.00</b>	<b>\$2,488,875.57</b>	<b>(\$715,287.43)</b>	
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$520.00</b>	<b>\$520.00</b>	<b>\$2,515,098.21</b>	<b>\$3,611,114.93</b>	<b>\$1,096,016.72</b>	

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