

| STATE OF ALABAMA | | | | | | | Exhibit F-I-A |
|--|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------------|
| For Fiscal Year 2020, As of May 31, 2020 (INTERIM - NOT FINAL) | | | | | | | |
| 803 - Legacy Prep | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT | |
| | General | | Debt | Capital | Enterp/ | GROUPS | |
| Description | Federal | Special | Service | Projects | Internal | Trust Agency | F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$547,575.64 | \$48,649.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$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 | \$51,659.00 |
| Construction in Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debits: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Debits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$298,177.81 |
| Total Assets and Other Debits: | \$547,575.64 | \$48,649.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$349,836.81 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$74,480.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$0.00 | \$0.00 | \$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 | \$298,177.81 |
| Total Liabilities: | \$74,480.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$298,177.81 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$51,659.00 |
| Contributed Capital | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Reserved Fund Balance | \$0.00 | \$48,649.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unreserved Fund balance | \$473,095.62 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$51,659.00 |
| Total Fund Equity: | \$473,095.62 | \$48,649.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$51,659.00 |
| Total Liabilities and Fund Equity: | \$547,575.64 | \$48,649.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$349,836.81 |

| STATE OF ALABAMA | | | | | | Exhibit F-III-A |
|--|-----------------------|-----------------------|----------------------------|---------------------|---------------------|----------------------------|
| For Fiscal Year 2020, As of May 31, 2020 (INTERIM - NOT FINAL) | | | | | | |
| 803 - Legacy Prep | GENERAL | | VARIANCE | SPECIAL REVENUE | | VARIANCE |
| Description | Budget | Actual | Favorable (Unfavorable) | Budget | Actual | Favorable (Unfavorable) |
| Revenues | | | | | | |
| State Sources | \$1,476,065.00 | \$987,617.00 | (\$488,448.00) | \$80,175.00 | \$60,131.00 | (\$20,044.00) |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$383,596.00 | \$134,901.00 | (\$248,695.00) |
| Local Sources | \$574,600.00 | \$150,649.79 | (\$423,950.21) | \$10,000.00 | \$8,719.31 | (\$1,280.69) |
| Other Sources | \$0.00 | \$294,600.00 | \$294,600.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenues: | \$2,050,665.00 | \$1,432,866.79 | (\$617,798.21) | \$473,771.00 | \$203,751.31 | (\$270,019.69) |
| Expenditures | | | | | | |
| Instructional Services | \$761,947.00 | \$544,209.00 | \$217,738.00 | \$232,522.00 | \$134,901.00 | \$97,621.00 |
| Instructional Support Services | \$654,525.00 | \$477,776.36 | \$176,748.64 | \$80,090.00 | \$0.00 | \$80,090.00 |
| Operation & Maintenance Services | \$97,291.00 | \$59,808.85 | \$37,482.15 | \$80,175.00 | \$60,131.00 | \$20,044.00 |
| Auxiliary Services | \$82,526.00 | \$58,611.59 | \$23,914.41 | \$0.00 | \$0.00 | \$0.00 |
| General Administrative Services | \$388,612.00 | \$231,704.00 | \$156,908.00 | \$50,984.00 | \$0.00 | \$50,984.00 |
| Special Revenue Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Service | \$14,020.00 | \$17,214.90 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Expenditures | \$5,020.00 | \$25,417.47 | (\$20,397.47) | \$30,000.00 | \$15,679.29 | \$14,320.71 |
| Total Expenditures: | \$2,003,941.00 | \$1,414,742.17 | \$592,393.73 | \$473,771.00 | \$210,711.29 | \$263,059.71 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$0.00 | \$0.00 | \$0.00 | \$23,971.00 | \$0.00 | \$0.00 |
| Other Financing Uses: | \$0.00 | \$0.00 | \$0.00 | \$23,971.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources (Uses): | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$46,724.00 | \$18,124.62 | (\$28,599.38) | \$0.00 | (\$6,959.98) | (\$6,959.98) |
| Beginning Fund Balance - Oct. 1: | \$0.00 | \$454,971.00 | \$454,971.00 | \$0.00 | \$48,649.47 | \$48,649.47 |
| Ending Fund Balance: | \$46,724.00 | \$473,095.62 | \$426,371.62 | \$0.00 | \$41,689.49 | \$41,689.49 |

2019-2020 Cash Flow Projection Legacy Prep

Starting date

| |
|--------|
| Oct-19 |
|--------|

Cash balance alert minimum

| |
|--|
| |
|--|

| | Beginning | Oct-19 | Nov/19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug/20 | Sep-20 | Total |
|--|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Cash on hand (beginning of month) | 542,326 | 542,326 | 415,095 | 373,297 | 455,888 | 355,031 | 341,965 | 289,241 | 622,022 | 612,894 | 568,361 | 625,799 | 729,472 | |

| Revenue | | Oct-19 | Nov/19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug/20 | Sep-20 | Total |
|------------------------------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|
| State Sources | | 0 | 126,564 | 245,974 | 122,987 | 122,987 | 123,095 | 183,226 | 123,095 | 123,095 | 123,095 | 123,095 | 123,095 | 1,540,308 |
| Federal Sources - CSP | | 0 | 20,850 | 0 | 13,400 | 13,200 | 0 | 0 | 0 | 15,000 | 75,277 | 26,554 | 26,554 | 190,835 |
| Federal Sources - Title/IDEA | | | | | | | | 30,501 | 30,501 | 30,501 | 30,501 | 30,501 | 0 | 152,505 |
| Federal Sources - CARES Act | | | | | | | | | | | | 101,665 | | |
| Local Sources | | 23,585 | 1,293 | 26,784 | 1,484 | 71,442 | 5,504 | 0 | 0 | 0 | 210,000 | 215,000 | 0 | 555,092 |
| SBA PPP | | | | | | | | 294,600 | 0 | 0 | 0 | 0 | 0 | 294,600 |
| | | | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | | 0 |
| TOTAL CASH RECEIPTS | | 23,585 | 148,707 | 272,758 | 137,871 | 207,629 | 128,599 | 508,327 | 153,596 | 168,596 | 438,873 | 496,815 | 96,541 | 2,733,340 |
| Total cash available | | 542,326 | 565,911 | 563,802 | 646,055 | 593,759 | 562,660 | 470,564 | 797,568 | 775,618 | 781,490 | 1,007,234 | 1,122,614 | 826,013 |

| Expenditures | | Oct-19 | Nov/19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug/20 | Sep-20 | Total |
|------------------------------------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| Instructional Services | | 68,269 | 66,272 | 66,440 | 96,450 | 107,353 | 67,665 | 80,189 | 58,471 | 74,050 | 125,680 | 132,221 | 132,221 | 1,075,281 |
| Instructional Support Services | | 38,827 | 65,515 | 52,650 | 63,885 | 46,716 | 54,188 | 61,408 | 68,704 | 92,756 | 91,915 | 93,181 | 93,181 | 822,926 |
| Operation and Maintenance Svcs | | 16,165 | 13,166 | 25,237 | 29,983 | 10,333 | 10,333 | 10,333 | 10,333 | 10,333 | 13,750 | 13,750 | 13,750 | 177,466 |
| Auxiliary Services | | 11,114 | 10,936 | 8,758 | 7,517 | 10,480 | 9,721 | 84 | 0 | 0 | 0 | 3,900 | 13,650 | 76,160 |
| General Administrative Services | | 13,800 | 24,184 | 33,804 | 33,328 | 38,197 | 37,299 | 19,908 | 23,477 | 34,751 | 48,851 | 43,851 | 44,851 | 396,301 |
| Debt Service | | 17 | 1,410 | 1,331 | 1,350 | 1,239 | 1,239 | 1,239 | 1,239 | 1,239 | 1,239 | 1,239 | 1,239 | 14,020 |
| Other Expenditures | | 2,624 | 9,022 | 1,947 | 2,172 | 6,377 | 878 | 2,385 | 500 | 0 | 0 | 5,000 | 5,000 | 35,905 |
| | | | | | | | | | | | | | | 0 |
| SUBTOTAL | | 150,816 | 190,505 | 190,167 | 234,685 | 220,695 | 181,323 | 175,546 | 162,724 | 213,129 | 281,435 | 293,142 | 303,892 | 2,598,059 |
| CASH PAID OUT | | | | | | | | | | | | | | |
| Loan principal payment | | | | | 4,043 | | | | | 0 | 100,000 | 100,000 | 98,178 | 302,221 |
| Capital purchases | | | | | | | | | | | | | | 0 |
| TOTAL CASH PAID OUT | | 150,816 | 190,505 | 190,167 | 238,728 | 220,695 | 181,323 | 175,546 | 162,724 | 213,129 | 381,435 | 393,142 | 402,070 | 2,900,280 |
| Cash on hand (end of month) | | 542,326 | 415,095 | 373,297 | 455,888 | 355,031 | 341,965 | 289,241 | 622,022 | 612,894 | 568,361 | 625,799 | 729,472 | 423,943 |