

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2007, Fiscal Period 05**

054 - Pickens County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$18,447,980.00	\$7,732,757.66	\$10,715,222.34	\$0.00	\$27,168.75	(\$27,168.75)
Federal Sources	\$1,500.00	\$724.00	\$776.00	\$3,790,557.00	\$1,448,834.13	\$2,341,722.87
Local Sources	\$2,312,297.00	\$1,565,684.61	\$746,612.39	\$1,060,502.00	\$578,978.26	\$481,523.74
Other Sources	\$0.00	\$0.00	\$0.00	\$5,475.00	\$1,337.10	\$4,137.90
Total Revenues:	\$20,761,777.00	\$9,299,166.27	\$11,462,610.73	\$4,856,534.00	\$2,056,318.24	\$2,800,215.76
Expenditures						
Instructional Services	\$12,666,753.00	\$5,282,945.98	\$7,383,807.02	\$2,005,300.00	\$744,981.94	\$1,260,318.06
Instructional Support Services	\$3,412,243.00	\$1,437,922.64	\$1,974,320.36	\$430,883.00	\$189,646.49	\$241,236.51
Operation & Maintenance Services	\$1,373,399.00	\$627,321.90	\$746,077.10	\$215,334.00	\$63,566.85	\$151,767.15
Auxiliary Services	\$2,037,588.00	\$899,508.25	\$1,138,079.75	\$2,281,670.00	\$868,592.51	\$1,413,077.49
General Administrative Services	\$826,558.00	\$341,476.55	\$485,081.45	\$266,563.00	\$102,967.10	\$163,595.90
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$364,340.00	\$0.00	\$364,340.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$58,641.00	\$50,411.44	\$8,229.56	\$300,464.00	\$105,759.62	\$194,704.38
Total Expenditures:	\$20,739,522.00	\$8,639,586.76	\$12,099,935.24	\$5,500,214.00	\$2,075,514.51	\$3,424,699.49
Other Financing Sources (Uses)						
Other Financing Sources:	\$308,651.00	\$106,958.71	\$201,692.29	\$738,208.00	\$282,419.73	\$455,788.27
Other Financing Uses:	\$674,408.00	\$281,003.00	\$393,405.00	\$137,882.00	\$4,558.78	\$133,323.22
Total Other Financing Sources (Uses):	(\$365,757.00)	(\$174,044.29)	(\$191,712.71)	\$600,326.00	\$277,860.95	\$322,465.05
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$343,502.00)	\$485,535.22	(\$829,037.22)	(\$43,354.00)	\$258,664.68	(\$302,018.68)
Beginning Fund Balance - Oct. 1:	\$847,342.00	\$861,043.98	(\$13,701.98)	\$1,121,582.00	\$944,203.81	\$177,378.19
Ending Fund Balance:	\$503,840.00	\$1,346,579.20	(\$842,739.20)	\$1,078,228.00	\$1,202,868.49	(\$124,640.49)