

**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 06**

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	\$9,329,326.66	\$9,118,653.34	\$0.00	\$27,168.75	(\$27,168.75)
Federal Sources	\$1,500.00	\$1,996.74	(\$496.74)	\$3,790,557.00	\$1,725,900.30	\$2,064,656.70
Local Sources	\$2,312,297.00	\$1,679,421.00	\$632,876.00	\$1,060,502.00	\$737,181.90	\$323,320.10
Other Sources	\$0.00	\$0.00	\$0.00	\$5,475.00	\$1,867.20	\$3,607.80
Total Revenues:	\$20,761,777.00	\$11,010,744.40	\$9,751,032.60	\$4,856,534.00	\$2,492,118.15	\$2,364,415.85
Expenditures						
Instructional Services	\$12,666,753.00	\$6,311,329.64	\$6,355,423.36	\$2,005,300.00	\$899,788.05	\$1,105,511.95
Instructional Support Services	\$3,412,243.00	\$1,719,687.51	\$1,692,555.49	\$430,883.00	\$224,964.72	\$205,918.28
Operation & Maintenance Services	\$1,373,399.00	\$740,277.36	\$633,121.64	\$215,334.00	\$86,903.06	\$128,430.94
Auxiliary Services	\$2,037,588.00	\$1,076,595.25	\$960,992.75	\$2,281,670.00	\$1,039,381.95	\$1,242,288.05
General Administrative Services	\$826,558.00	\$399,067.58	\$427,490.42	\$266,563.00	\$125,064.46	\$141,498.54
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	\$59,471.05	(\$830.05)	\$300,464.00	\$127,379.47	\$173,084.53
Total Expenditures:	\$20,739,522.00	\$10,306,428.39	\$10,433,093.61	\$5,500,214.00	\$2,503,481.71	\$2,996,732.29
Other Financing Sources (Uses)						
Other Financing Sources:	\$308,651.00	\$131,965.83	\$176,685.17	\$738,208.00	\$338,670.33	\$399,537.67
Other Financing Uses:	\$674,408.00	\$337,203.60	\$337,204.40	\$137,882.00	\$5,744.78	\$132,137.22
Total Other Financing Sources (Uses):	(\$365,757.00)	(\$205,237.77)	(\$160,519.23)	\$600,326.00	\$332,925.55	\$267,400.45
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$343,502.00)	\$499,078.24	(\$842,580.24)	(\$43,354.00)	\$321,561.99	(\$364,915.99)
Beginning Fund Balance - Oct. 1:	\$847,342.00	\$847,860.74	(\$518.74)	\$1,121,582.00	\$944,203.81	\$177,378.19
Ending Fund Balance:	\$503,840.00	\$1,346,938.98	(\$843,098.98)	\$1,078,228.00	\$1,265,765.80	(\$187,537.80)