

**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 2008, Fiscal Period 01**

**054 - Pickens County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$19,660,866.00	\$1,646,404.00	\$18,014,462.00	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,400.00	\$32.00	\$1,368.00	\$3,644,060.00	\$150,044.93	\$3,494,015.07
Local Sources	\$2,260,086.00	\$182,815.04	\$2,077,270.96	\$1,083,928.00	\$197,819.60	\$886,108.40
Other Sources	\$0.00	\$1,408.30	(\$1,408.30)	\$3,324.00	\$209.13	\$3,114.87
<b>Total Revenues:</b>	<b>\$21,922,352.00</b>	<b>\$1,830,659.34</b>	<b>\$20,091,692.66</b>	<b>\$4,731,312.00</b>	<b>\$348,073.66</b>	<b>\$4,383,238.34</b>
<b>Expenditures</b>						
Instructional Services	\$13,324,403.00	\$1,062,639.99	\$12,261,763.01	\$1,895,096.00	\$166,044.40	\$1,729,051.60
Instructional Support Services	\$3,740,510.00	\$307,963.75	\$3,432,546.25	\$531,927.00	\$21,278.04	\$510,648.96
Operation & Maintenance Services	\$1,420,579.00	\$56,578.08	\$1,364,000.92	\$204,629.00	\$21,991.74	\$182,637.26
Auxiliary Services	\$2,118,382.00	\$152,397.51	\$1,965,984.49	\$2,362,054.00	\$118,046.05	\$2,244,007.95
General Administrative Services	\$713,848.00	\$40,450.96	\$673,397.04	\$253,598.00	\$19,683.57	\$233,914.43
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$134,470.00	\$1,325.76	\$133,144.24	\$259,309.00	\$15,888.17	\$243,420.83
<b>Total Expenditures:</b>	<b>\$21,452,192.00</b>	<b>\$1,621,356.05</b>	<b>\$19,830,835.95</b>	<b>\$5,506,613.00</b>	<b>\$362,931.97</b>	<b>\$5,143,681.03</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$265,832.00	\$16,095.53	\$249,736.47	\$803,792.00	\$310.32	\$803,481.68
Other Financing Uses:	\$729,954.00	\$0.00	\$729,954.00	\$64,338.00	\$880.00	\$63,458.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$464,122.00)</b>	<b>\$16,095.53</b>	<b>(\$480,217.53)</b>	<b>\$739,454.00</b>	<b>(\$569.68)</b>	<b>\$740,023.68</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$6,038.00</b>	<b>\$225,398.82</b>	<b>(\$219,360.82)</b>	<b>(\$35,847.00)</b>	<b>(\$15,427.99)</b>	<b>(\$20,419.01)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$608,000.00</b>	<b>\$622,541.94</b>	<b>(\$14,541.94)</b>	<b>\$776,335.00</b>	<b>\$1,106,742.95</b>	<b>(\$330,407.95)</b>
<b>Ending Fund Balance:</b>	<b>\$614,038.00</b>	<b>\$847,940.76</b>	<b>(\$233,902.76)</b>	<b>\$740,488.00</b>	<b>\$1,091,314.96</b>	<b>(\$350,826.96)</b>