

**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 Ended September 30, 2007**

**054 - Pickens County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$18,431,873.00	\$18,597,096.32	(\$165,223.32)	\$0.00	\$81,929.79	(\$81,929.79)
Federal Sources	\$37,735.00	\$2,300.12	\$35,434.88	\$4,152,916.00	\$3,959,748.00	\$193,168.00
Local Sources	\$2,343,797.00	\$2,366,438.73	(\$22,641.73)	\$1,060,502.00	\$1,438,327.17	(\$377,825.17)
Other Sources	\$0.00	\$61,649.13	(\$61,649.13)	\$5,475.00	\$3,111.38	\$2,363.62
<b>Total Revenues:</b>	<b>\$20,813,405.00</b>	<b>\$21,027,484.30</b>	<b>(\$214,079.30)</b>	<b>\$5,218,893.00</b>	<b>\$5,483,116.34</b>	<b>(\$264,223.34)</b>
<b>Expenditures</b>						
Instructional Services	\$12,868,203.00	\$12,727,764.05	\$140,438.95	\$2,235,132.00	\$2,413,829.56	(\$178,697.56)
Instructional Support Services	\$3,462,696.00	\$3,471,289.89	(\$8,593.89)	\$618,118.00	\$518,323.92	\$99,794.08
Operation & Maintenance Services	\$1,378,582.00	\$1,435,987.80	(\$57,405.80)	\$236,774.00	\$263,989.12	(\$27,215.12)
Auxiliary Services	\$2,040,588.00	\$2,051,283.19	(\$10,695.19)	\$2,256,256.00	\$2,218,470.18	\$37,785.82
General Administrative Services	\$827,947.00	\$915,138.26	(\$87,191.26)	\$269,715.00	\$261,158.95	\$8,556.05
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$26,406.97	(\$26,406.97)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$58,641.00	\$192,007.71	(\$133,366.71)	\$258,888.00	\$279,305.10	(\$20,417.10)
<b>Total Expenditures:</b>	<b>\$20,636,657.00</b>	<b>\$20,793,470.90</b>	<b>(\$156,813.90)</b>	<b>\$5,874,883.00</b>	<b>\$5,981,483.80</b>	<b>(\$106,600.80)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$311,803.00	\$215,179.32	\$96,623.68	\$738,208.00	\$753,492.63	(\$15,284.63)
Other Financing Uses:	\$674,408.00	\$674,560.09	(\$152.09)	\$137,882.00	\$91,986.03	\$45,895.97
<b>Total Other Financing Sources (Uses):</b>	<b>(\$362,605.00)</b>	<b>(\$459,380.77)</b>	<b>\$96,775.77</b>	<b>\$600,326.00</b>	<b>\$661,506.60</b>	<b>(\$61,180.60)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$185,857.00)</b>	<b>(\$225,367.37)</b>	<b>\$39,510.37</b>	<b>(\$55,664.00)</b>	<b>\$163,139.14</b>	<b>(\$218,803.14)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$861,044.00</b>	<b>\$847,860.74</b>	<b>\$13,183.26</b>	<b>\$688,031.00</b>	<b>\$943,603.81</b>	<b>(\$255,572.81)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$675,187.00</b>	<b>\$622,493.37</b>	<b>\$52,693.63</b>	<b>\$632,367.00</b>	<b>\$1,106,742.95</b>	<b>(\$474,375.95)</b>