

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year Ended September 30, 2010**

| <i>054 - Pickens County Schools</i>                                                     | GOVERNMENTAL           |                       |                       | FIDUCIARY             |                      | Total                  |
|-----------------------------------------------------------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|
|                                                                                         | General                | Special Revenue       | Debt Service          | Capital Projects      | Expendable Trust     |                        |
| <b>Revenues</b>                                                                         |                        |                       |                       |                       |                      |                        |
| State Sources                                                                           | \$17,018,833.17        | \$0.00                | \$245,523.00          | \$859,156.00          | \$0.00               | \$18,123,512.17        |
| Federal Sources                                                                         | \$1,260.00             | \$5,815,329.66        | \$0.00                | \$0.00                | \$0.00               | \$5,816,589.66         |
| Local Sources                                                                           | \$2,667,848.86         | \$1,276,205.20        | \$73,429.76           | \$140,462.18          | \$592,434.25         | \$4,750,380.25         |
| Other Sources                                                                           | \$120,422.38           | \$441.70              | \$0.00                | \$0.00                | \$0.00               | \$120,864.08           |
| <b>Total Revenues:</b>                                                                  | <b>\$19,808,364.41</b> | <b>\$7,091,976.56</b> | <b>\$318,952.76</b>   | <b>\$999,618.18</b>   | <b>\$592,434.25</b>  | <b>\$28,811,346.16</b> |
| <b>Expenditures</b>                                                                     |                        |                       |                       |                       |                      |                        |
| Instructional Services                                                                  | \$12,691,213.09        | \$2,826,693.68        | \$0.00                | \$0.00                | \$187,097.27         | \$15,705,004.04        |
| Instructional Support Services                                                          | \$2,631,126.51         | \$1,178,802.18        | \$0.00                | \$12,691.00           | \$117,791.62         | \$3,940,411.31         |
| Operation & Maintenance Services                                                        | \$674,185.02           | \$609,064.24          | \$0.00                | \$605,686.87          | \$57,465.11          | \$1,946,401.24         |
| Auxiliary Services                                                                      | \$1,890,145.44         | \$2,250,343.12        | \$0.00                | \$121,239.77          | \$20,501.76          | \$4,282,230.09         |
| General Administrative Services                                                         | \$856,382.24           | \$274,166.94          | \$0.00                | \$0.00                | \$0.00               | \$1,130,549.18         |
| Capital Outlay                                                                          | \$803,244.17           | \$0.00                | \$0.00                | \$367,862.14          | \$0.00               | \$1,171,106.31         |
| Debt Service                                                                            | \$3,333.33             | \$590.97              | \$350,243.04          | \$0.00                | \$11,848.20          | \$366,015.54           |
| Other Expenditures                                                                      | \$372,894.92           | \$299,160.18          | \$0.00                | \$0.00                | \$152,633.85         | \$824,688.95           |
| <b>Total Expenditures:</b>                                                              | <b>\$19,922,524.72</b> | <b>\$7,438,821.31</b> | <b>\$350,243.04</b>   | <b>\$1,107,479.78</b> | <b>\$547,337.81</b>  | <b>\$29,366,406.66</b> |
| <b>Other Fund Sources (Uses)</b>                                                        |                        |                       |                       |                       |                      |                        |
| Other Fund Sources:                                                                     | \$340,512.96           | \$796,736.85          | \$141,673.80          | \$0.00                | \$22,558.11          | \$1,301,481.72         |
| Other Fund Uses:                                                                        | \$746,832.79           | \$169,510.69          | \$0.00                | \$141,673.80          | \$33,000.34          | \$1,091,017.62         |
| <b>Total Other Fund Sources (Uses):</b>                                                 | <b>(\$406,319.83)</b>  | <b>\$627,226.16</b>   | <b>\$141,673.80</b>   | <b>(\$141,673.80)</b> | <b>(\$10,442.23)</b> | <b>\$210,464.10</b>    |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$520,480.14)</b>  | <b>\$280,381.41</b>   | <b>\$110,383.52</b>   | <b>(\$249,535.40)</b> | <b>\$34,654.21</b>   | <b>(\$344,596.40)</b>  |
| <b>Beginning Fund Balance - October 1:</b>                                              | <b>\$1,120,880.83</b>  | <b>\$1,049,228.17</b> | <b>\$1,264,078.41</b> | <b>\$1,005,549.03</b> | <b>\$221,930.94</b>  | <b>\$4,661,667.38</b>  |
| <b>Ending Fund Balance - September 30:</b>                                              | <b>\$600,400.69</b>    | <b>\$1,329,609.58</b> | <b>\$1,374,461.93</b> | <b>\$756,013.63</b>   | <b>\$256,585.15</b>  | <b>\$4,317,070.98</b>  |