

**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**  
**Budget and Actual**  
**For Fiscal Year 2014, Fiscal Period 08**

Exhibit F-III-C

**054 - Pickens County Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$17,342,875.00	\$11,395,348.00	(\$5,947,527.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,966,155.32	\$2,405,412.43	(\$1,560,742.89)
Local Sources	\$1,373,693.00	\$404,586.39	(\$969,106.61)	\$5,872,346.00	\$3,583,227.70	(\$2,289,118.30)
Other Sources	\$0.00	\$0.00	\$0.00	\$166,777.19	\$101,633.51	(\$65,143.68)
<b>Total Revenues:</b>	<b>\$1,373,693.00</b>	<b>\$404,586.39</b>	<b>(\$969,106.61)</b>	<b>\$27,348,153.51</b>	<b>\$17,485,621.64</b>	<b>(\$9,862,531.87)</b>
<b>Expenditures</b>						
Instructional Services	\$221,890.00	\$67,480.20	\$154,409.80	\$14,161,700.14	\$8,675,783.80	\$5,485,916.34
Instructional Support Services	\$235,921.00	\$86,850.07	\$149,070.93	\$3,906,406.49	\$2,489,520.04	\$1,416,886.45
Operation & Maintenance Services	\$132,302.00	\$16,848.46	\$115,453.54	\$1,825,506.00	\$1,299,553.16	\$525,952.84
Auxiliary Services	\$90,650.00	\$13,918.39	\$76,731.61	\$4,263,950.51	\$2,640,280.40	\$1,623,670.11
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,257,470.40	\$800,434.35	\$457,036.05
Total Outlay	\$0.00	\$0.00	\$0.00	\$474,164.00	\$0.00	\$474,164.00
Expendable Service	\$28,221.00	\$12,000.00	\$16,221.00	\$325,281.75	\$12,000.00	\$313,281.75
Other Expenditures	\$289,566.00	\$193,108.92	\$96,457.08	\$748,359.27	\$498,661.71	\$249,697.56
<b>Total Expenditures:</b>	<b>\$998,550.00</b>	<b>\$390,206.04</b>	<b>\$608,343.96</b>	<b>\$26,962,838.56</b>	<b>\$16,416,233.46</b>	<b>\$10,546,605.10</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$32,173.00	\$30,685.01	(\$1,487.99)	\$824,549.12	\$548,028.27	(\$276,520.85)
Other Financing Uses:	\$38,323.00	\$38,444.12	(\$121.12)	\$636,138.83	\$467,724.93	\$168,413.90
<b>Total Other Financing Sources (Uses):</b>	<b>(\$6,150.00)</b>	<b>(\$7,759.11)</b>	<b>(\$1,609.11)</b>	<b>\$188,410.29</b>	<b>\$80,303.34</b>	<b>(\$108,106.95)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$368,993.00</b>	<b>\$6,621.24</b>	<b>(\$362,371.76)</b>	<b>\$573,725.24</b>	<b>\$1,149,691.52</b>	<b>\$575,966.28</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$331,976.86</b>	<b>\$331,976.86</b>	<b>\$0.00</b>	<b>\$5,687,225.81</b>	<b>\$5,687,225.81</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$700,969.86</b>	<b>\$338,598.10</b>	<b>(\$362,371.76)</b>	<b>\$6,260,951.05</b>	<b>\$6,836,917.33</b>	<b>\$575,966.28</b>

Information in this report has been reconciled to the corresponding bank statements.