

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

## 054 - Pickens County Schools

2/9/2017 10:00:03 AM

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**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2017, Fiscal Period 03**

	<b>GOVERNMENTAL</b>				<b>FIDUCIARY</b>		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total	
<b>Revenues</b>							
State Sources	\$4,175,936.00	\$0.00	\$38,292.00	\$0.00	\$0.00	\$4,214,228.00	
Federal Sources	\$320.00	\$912,700.13	\$0.00	\$0.00	\$0.00	\$913,020.13	
Local Sources	\$1,030,936.55	\$306,066.30	\$0.00	\$1,347.30	\$225,963.31	\$1,564,313.46	
Other Sources	\$9,569.98	\$13,259.99	\$0.00	\$0.00	\$0.00	\$22,829.97	
<b>Total Revenues:</b>	<b>\$5,216,762.53</b>	<b>\$1,232,026.42</b>	<b>\$38,292.00</b>	<b>\$1,347.30</b>	<b>\$225,963.31</b>	<b>\$6,714,391.56</b>	
<b>Expenditures</b>							
Instructional Services	\$2,877,842.56	\$420,857.97	\$0.00	\$425.95	\$15,599.62	\$3,314,726.10	
Instructional Support Services	\$820,290.06	\$234,086.91	\$0.00	\$0.00	\$44,075.60	\$1,098,452.57	
Operation & Maintenance Services	\$508,248.42	\$57,247.61	\$0.00	\$17,854.60	\$14,527.56	\$597,878.19	
Auxiliary Services	\$516,285.59	\$404,171.18	\$0.00	\$0.00	\$9,307.44	\$929,764.21	
General Administrative Services	\$251,991.44	\$60,814.09	\$0.00	\$0.00	\$0.00	\$312,805.53	
Capital Outlay	\$783,645.49	\$0.00	\$0.00	\$21,645.00	\$0.00	\$805,290.49	
Debt Service	\$107,621.88	\$0.00	\$0.00	\$0.00	\$0.00	\$107,621.88	
Other Expenditures	\$57,264.93	\$51,926.75	\$0.00	\$0.00	\$55,368.88	\$164,560.56	
<b>Total Expenditures:</b>	<b>\$5,923,190.37</b>	<b>\$1,229,104.51</b>	<b>\$0.00</b>	<b>\$39,925.55</b>	<b>\$138,879.10</b>	<b>\$7,331,099.53</b>	
<b>Other Fund Sources (Uses)</b>							
Other Fund Sources:	\$20,958.25	\$155,164.75	\$0.00	\$0.00	\$2,724.00	\$178,847.00	
Other Fund Uses:	\$151,250.20	\$4,326.63	\$0.00	\$0.00	\$7,428.05	\$163,004.88	
<b>Total Other Fund Sources (Uses):</b>	<b>(\$130,291.95)</b>	<b>\$150,838.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,704.05)</b>	<b>\$15,842.12</b>	
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$836,719.79)</b>	<b>\$153,760.03</b>	<b>\$38,292.00</b>	<b>(\$38,578.25)</b>	<b>\$82,380.16</b>	<b>(\$600,865.85)</b>	
<b>Beginning Fund Balance - October 1:</b>	<b>\$9,732,835.78</b>	<b>\$921,132.40</b>	<b>\$2,050,305.26</b>	<b>\$1,542,279.34</b>	<b>\$329,612.39</b>	<b>\$14,576,165.17</b>	
<b>Ending Fund Balance:</b>	<b>\$8,896,115.99</b>	<b>\$1,074,892.43</b>	<b>\$2,088,597.26</b>	<b>\$1,503,701.09</b>	<b>\$411,992.55</b>	<b>\$13,975,299.32</b>	

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

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-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 2017, Fiscal Period 03**

**054 - Pickens County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$16,633,225.00	\$4,175,936.00	(\$12,457,289.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,800.00	\$320.00	(\$1,480.00)	\$3,639,540.00	\$912,700.13	(\$2,726,839.87)
Local Sources	\$3,707,490.00	\$1,030,936.55	(\$2,676,553.45)	\$1,205,187.00	\$306,066.30	(\$899,120.70)
Other Sources	\$99,106.33	\$9,569.98	(\$89,536.35)	\$53,770.00	\$13,259.99	(\$40,510.01)
<b>Total Revenues:</b>	<b>\$20,441,621.33</b>	<b>\$5,216,762.53</b>	<b>(\$15,224,858.80)</b>	<b>\$4,898,497.00</b>	<b>\$1,232,026.42</b>	<b>(\$3,666,470.58)</b>
<b>Expenditures</b>						
Instructional Services	\$11,672,424.74	\$2,877,842.56	\$8,794,582.18	\$1,393,303.85	\$420,857.97	\$972,445.88
Instructional Support Services	\$3,220,264.12	\$820,290.06	\$2,399,974.06	\$904,277.98	\$234,086.91	\$670,191.07
Operation & Maintenance Services	\$1,554,488.87	\$508,248.42	\$1,046,240.45	\$232,234.00	\$57,247.61	\$174,986.39
Auxiliary Services	\$1,932,475.33	\$516,285.59	\$1,416,189.74	\$2,257,336.57	\$404,171.18	\$1,853,165.39
General Administrative Services	\$978,097.00	\$251,991.44	\$726,105.56	\$304,671.42	\$60,814.09	\$243,857.33
Special Revenue Outlay	\$0.00	\$783,645.49	(\$783,645.49)	\$0.00	\$0.00	\$0.00
General Service	\$432,575.00	\$107,621.88	\$324,953.12	\$0.00	\$0.00	\$0.00
Other Expenditures	\$199,224.00	\$57,264.93	\$141,959.07	\$194,930.42	\$51,926.75	\$143,003.67
<b>Total Expenditures:</b>	<b>\$19,989,549.06</b>	<b>\$5,923,190.37</b>	<b>\$14,066,358.69</b>	<b>\$5,286,754.24</b>	<b>\$1,229,104.51</b>	<b>\$4,057,649.73</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$170,082.58	\$20,958.25	(\$149,124.33)	\$658,449.27	\$155,164.75	(\$503,284.52)
Other Financing Uses:	\$603,799.27	\$151,250.20	\$452,549.07	\$70,093.00	\$4,326.63	\$65,766.37
<b>Total Other Financing Sources (Uses):</b>	<b>(\$433,716.69)</b>	<b>(\$130,291.95)</b>	<b>\$303,424.74</b>	<b>\$588,356.27</b>	<b>\$150,838.12</b>	<b>(\$437,518.15)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$18,355.58</b>	<b>(\$836,719.79)</b>	<b>(\$855,075.37)</b>	<b>\$200,099.03</b>	<b>\$153,760.03</b>	<b>(\$46,339.00)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,170,000.00</b>	<b>\$9,732,835.78</b>	<b>\$8,562,835.78</b>	<b>\$933,172.61</b>	<b>\$921,132.40</b>	<b>(\$12,040.21)</b>
<b>Ending Fund Balance:</b>	<b>\$1,188,355.58</b>	<b>\$8,896,115.99</b>	<b>\$7,707,760.41</b>	<b>\$1,133,271.64</b>	<b>\$1,074,892.43</b>	<b>(\$58,379.21)</b>

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

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**STATE OF ALABAMA  
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**Exhibit F-II-B**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual**

**For Fiscal Year 2017, Fiscal Period 03**

**054 - Pickens County Schools**

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$153,168.00	\$38,292.00	(\$114,876.00)	\$658,908.00	\$0.00	(\$658,908.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$151,305.00	\$1,347.30	(\$149,957.70)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$153,168.00</b>	<b>\$38,292.00</b>	<b>(\$114,876.00)</b>	<b>\$810,213.00</b>	<b>\$1,347.30</b>	<b>(\$808,865.70)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$250,000.00	\$425.95	\$249,574.05
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$17,854.60	(\$17,854.60)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$410,218.91	\$21,645.00	\$388,573.91
Debt Service	\$111,759.00	\$0.00	\$111,759.00	\$149,994.09	\$0.00	\$149,994.09
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$111,759.00</b>	<b>\$0.00</b>	<b>\$111,759.00</b>	<b>\$810,213.00</b>	<b>\$39,925.55</b>	<b>\$770,287.45</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$41,409.00</b>	<b>\$38,292.00</b>	<b>(\$3,117.00)</b>	<b>\$0.00</b>	<b>(\$38,578.25)</b>	<b>(\$38,578.25)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$197,583.00</b>	<b>\$2,050,305.26</b>	<b>\$1,852,722.26</b>	<b>\$1,350,000.00</b>	<b>\$1,542,279.34</b>	<b>\$192,279.34</b>
<b>Ending Fund Balance:</b>	<b>\$238,992.00</b>	<b>\$2,088,597.26</b>	<b>\$1,849,605.26</b>	<b>\$1,350,000.00</b>	<b>\$1,503,701.09</b>	<b>\$153,701.09</b>

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**STATE OF ALABAMA  
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**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual**

**For Fiscal Year 2017, Fiscal Period 03**

**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	\$17,445,301.00	\$4,214,228.00	(\$13,231,073.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,641,340.00	\$913,020.13	(\$2,728,319.87)
Local Sources	\$985,453.00	\$225,963.31	(\$759,489.69)	\$6,049,435.00	\$1,564,313.46	(\$4,485,121.54)
Other Sources	\$0.00	\$0.00	\$0.00	\$152,876.33	\$22,829.97	(\$130,046.36)
<b>Total Revenues:</b>	<b>\$985,453.00</b>	<b>\$225,963.31</b>	<b>(\$759,489.69)</b>	<b>\$27,288,952.33</b>	<b>\$6,714,391.56</b>	<b>(\$20,574,560.77)</b>
<b>Expenditures</b>						
Instructional Services	\$116,281.00	\$15,599.62	\$100,681.38	\$13,432,009.59	\$3,314,726.10	\$10,117,283.49
Instructional Support Services	\$177,088.00	\$44,075.60	\$133,012.40	\$4,301,630.10	\$1,098,452.57	\$3,203,177.53
Operation & Maintenance Services	\$46,833.00	\$14,527.56	\$32,305.44	\$1,833,555.87	\$597,878.19	\$1,235,677.68
Auxiliary Services	\$50,976.00	\$9,307.44	\$41,668.56	\$4,240,787.90	\$929,764.21	\$3,311,023.69
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,282,768.42	\$312,805.53	\$969,962.89
Total Outlay	\$0.00	\$0.00	\$0.00	\$410,218.91	\$805,290.49	(\$395,071.58)
Expendable Service	\$750.00	\$0.00	\$750.00	\$695,078.09	\$107,621.88	\$587,456.21
Other Expenditures	\$347,878.00	\$55,368.88	\$292,509.12	\$742,032.42	\$164,560.56	\$577,471.86
<b>Total Expenditures:</b>	<b>\$739,806.00</b>	<b>\$138,879.10</b>	<b>\$600,926.90</b>	<b>\$26,938,081.30</b>	<b>\$7,331,099.53</b>	<b>\$19,606,981.77</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$31,192.00	\$2,724.00	(\$28,468.00)	\$859,723.85	\$178,847.00	(\$680,876.85)
Other Financing Uses:	\$46,150.00	\$7,428.05	\$38,721.95	\$720,042.27	\$163,004.88	\$557,037.39
<b>Total Other Financing Sources (Uses):</b>	<b>(\$14,958.00)</b>	<b>(\$4,704.05)</b>	<b>\$10,253.95</b>	<b>\$139,681.58</b>	<b>\$15,842.12</b>	<b>(\$123,839.46)</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$230,689.00	\$82,380.16	(\$148,308.84)	\$490,552.61	(\$600,865.85)	(\$1,091,418.46)
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$158,195.00</b>	<b>\$329,612.39</b>	<b>\$171,417.39</b>	<b>\$3,808,950.61</b>	<b>\$14,576,165.17</b>	<b>\$10,767,214.56</b>
<b>Ending Fund Balance:</b>	<b>\$388,884.00</b>	<b>\$411,992.55</b>	<b>\$23,108.55</b>	<b>\$4,299,503.22</b>	<b>\$13,975,299.32</b>	<b>\$9,675,796.10</b>

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

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