

**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 2016, Fiscal Period 10**

**054 - Pickens County Schools**

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,908,501.00	\$13,279,358.31	(\$2,629,142.69)	\$0.00	\$3,287.92	\$3,287.92
Federal Sources	\$1,500.00	\$1,520.00	\$20.00	\$3,846,777.84	\$2,878,459.44	(\$968,318.40)
Local Sources	\$3,519,185.00	\$3,403,521.14	(\$115,663.86)	\$1,178,794.00	\$728,014.17	(\$450,779.83)
Other Sources	\$97,877.00	\$76,449.94	(\$21,427.06)	\$68,270.00	\$37,825.13	(\$30,444.87)
Total Revenues:	\$19,527,063.00	\$16,760,849.39	(\$2,766,213.61)	\$5,093,841.84	\$3,647,586.66	(\$1,446,255.18)
Expenditures						
Instructional Services	\$11,220,742.16	\$9,383,130.12	\$1,837,612.04	\$1,643,746.33	\$1,209,428.05	\$434,318.28
Instructional Support Services	\$3,117,051.81	\$2,569,843.33	\$547,208.48	\$793,076.24	\$632,912.83	\$160,163.41
Operation & Maintenance Services	\$1,642,033.77	\$1,318,941.53	\$323,092.24	\$228,944.00	\$166,167.93	\$62,776.07
Auxiliary Services	\$1,806,369.00	\$1,537,507.65	\$268,861.35	\$2,271,990.21	\$1,462,240.08	\$809,750.13
General Administrative Services	\$927,675.00	\$805,011.05	\$122,663.95	\$306,853.43	\$250,728.87	\$56,124.56
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$2,200.00	\$208,815.59	(\$206,615.59)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$217,192.00	\$179,825.62	\$37,366.38	\$208,226.39	\$200,884.35	\$7,342.04
Total Expenditures:	\$18,933,263.74	\$16,003,074.89	\$2,930,188.85	\$5,452,836.60	\$3,922,362.11	\$1,530,474.49
Other Financing Sources (Uses)						
Other Financing Sources:	\$163,407.82	\$8,321,007.71	\$8,157,599.89	\$615,678.76	\$522,620.54	(\$93,058.22)
Other Financing Uses:	\$573,182.76	\$478,336.30	\$94,846.46	\$61,386.00	\$49,454.03	\$11,931.97
Total Other Financing Sources (Uses):	(\$409,774.94)	\$7,842,671.41	\$8,252,446.35	\$554,292.76	\$473,166.51	(\$81,126.25)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$184,024.32	\$8,600,445.91	\$8,416,421.59	\$195,298.00	\$198,391.06	\$3,093.06
Beginning Fund Balance - Oct. 1:	\$1,663,301.02	\$1,663,301.02	\$0.00	\$935,921.43	\$935,921.43	\$0.00
Ending Fund Balance:	\$1,847,325.34	\$10,263,746.93	\$8,416,421.59	\$1,131,219.43	\$1,134,312.49	\$3,093.06

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