

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2017

054 - Pickens County Schools												
Description	GOVERNMENTAL						PROPRIETARY		FIDUCIARY		ACCOUNT GROUPS	
	General	Special Revenue	Debt Service	Capital Projects	Interp/ Internal	Trust Agency	F/A L/T Dept					
Assets and Other Debits:												
Assets:												
Cash	\$5,057,105.98	\$542,455.68	\$2,091,713.89	\$1,423,409.37	\$0.00	\$378,443.08	\$0.00					
Investments	\$13,301.53	\$108,841.08	\$0.00	\$346,392.94	\$0.00	\$0.00	\$0.00					
Receivables	\$50,160.68	\$266,217.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Interfund Receivables	\$106,070.43	\$23,474.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Inventories	\$0.00	\$51,056.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Other Assets												
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,130,259.40					
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,615.55					
Other Debits:												
Amounts Available												
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,974,182.57					
Other Debits												
Total Assets and Other Debits:												
	\$5,226,638.62	\$992,045.78	\$2,091,713.89	\$1,769,802.31	\$0.00	\$378,443.08	\$38,855,057.52					
Liabilities:												
Claims Payable												
Interfund Payable	\$0.00	\$129,545.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Other Liabilities	\$0.00	\$33,223.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,974,182.57					
Total Liabilities:												
	\$0.00	\$162,769.14	\$0.00	\$0.00	\$0.00	\$0.00	\$10,974,182.57					
Fund Equity:												
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,880,874.95					
Contributed Capital												
Reserved Fund Balance	\$151,436.58	\$55,727.40	\$358,307.28	\$412,320.37	\$0.00	\$230.93	\$0.00					
Unreserved Fund balance	\$5,075,202.04	\$773,549.24	\$1,733,406.61	\$1,357,481.94	\$0.00	\$378,212.15	\$0.00					
Total Fund Equity:												
	\$5,226,638.62	\$829,276.64	\$2,091,713.89	\$1,769,802.31	\$0.00	\$378,443.08	\$27,880,874.95					
Total Liabilities and Fund Equity:												
	\$5,226,638.62	\$992,045.78	\$2,091,713.89	\$1,769,802.31	\$0.00	\$378,443.08	\$38,855,057.52					

Information in this report has NOT 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
For Fiscal Year Ended September 30, 2017

	GOVERNMENTAL			FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
Revenues							
State Sources	\$16,795,722.55	\$0.00	\$153,168.00	\$658,908.00	\$0.00	\$17,607,798.55	
Federal Sources	\$1,620.00	\$3,494,847.44	\$0.00	\$0.00	\$0.00	\$3,496,467.44	
Local Sources	\$3,834,660.80	\$1,016,548.92	\$0.00	\$154,154.06	\$766,764.15	\$5,772,127.93	
Other Sources	\$72,886.46	\$17,213.82	\$0.00	\$0.00	\$0.00	\$90,100.28	
Total Revenues:	\$20,704,889.81	\$4,528,610.18	\$153,168.00	\$813,062.06	\$766,764.15	\$26,966,494.20	
Expenditures							
Instructional Services	\$11,522,948.53	\$1,487,922.18	\$0.00	\$2,973.41	\$87,382.69	\$13,101,226.81	
Instructional Support Services	\$3,325,104.24	\$948,855.85	\$0.00	\$0.00	\$145,557.01	\$4,419,517.10	
Operation & Maintenance Services	\$1,426,030.59	\$233,216.91	\$0.00	\$410,926.59	\$65,441.55	\$2,135,615.64	
Auxiliary Services	\$1,880,990.99	\$1,907,727.79	\$0.00	\$0.00	\$44,859.72	\$3,833,578.50	
General Administrative Services	\$1,044,672.97	\$300,877.97	\$0.00	\$0.00	\$0.00	\$1,345,550.94	
Capital Outlay	\$4,960,791.89	\$0.00	\$0.00	\$21,645.00	\$0.00	\$4,982,436.89	
Debt Service	\$431,624.40	\$0.00	\$111,759.37	\$149,994.09	\$0.00	\$693,377.86	
Other Expenditures	\$230,262.93	\$282,351.21	\$0.00	\$0.00	\$356,789.89	\$869,404.03	
Total Expenditures:	\$24,822,426.54	\$5,160,951.91	\$111,759.37	\$585,539.09	\$700,030.86	\$31,380,707.77	
Other Fund Sources (Uses)							
Other Fund Sources:	\$167,392.62	\$641,189.11	\$0.00	\$0.00	\$38,853.94	\$847,435.67	
Other Fund Uses:	\$566,053.05	\$100,703.14	\$0.00	\$0.00	\$56,756.54	\$713,512.73	
Total Other Fund Sources (Uses):	(\$388,660.43)	\$540,485.97	\$0.00	\$0.00	(\$17,902.60)	\$133,922.94	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$4,506,197.16)	(\$91,855.76)	\$41,408.63	\$227,522.97	\$48,830.69	(\$4,280,290.63)	
Beginning Fund Balance - October 1:	\$9,732,835.78	\$921,132.40	\$2,050,305.26	\$1,542,279.34	\$329,612.39	\$14,576,165.17	
Ending Fund Balance - September 30:	\$5,226,638.62	\$829,276.64	\$2,091,713.89	\$1,769,802.31	\$378,443.08	\$10,295,874.54	

Information in this report has NOT been reconciled to the corresponding bank statements.

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 Ended September 30, 2017

Exhibit F-III-A

054 - Pickens County Schools	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Description	Budget	Actual	Budget	Actual	
Revenues						
State Sources	\$16,705,570.00	\$16,795,722.55	\$90,152.55	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,800.00	\$1,620.00	(\$180.00)	\$3,752,614.38	\$3,494,847.44	(\$257,766.94)
Local Sources	\$3,707,490.00	\$3,834,660.80	\$127,170.80	\$1,205,187.00	\$1,016,548.92	(\$188,638.08)
Other Sources	\$99,106.33	\$72,886.46	(\$26,219.87)	\$53,770.00	\$17,213.82	(\$36,556.18)
Total Revenues:	\$20,513,966.33	\$20,704,889.81	\$190,923.48	\$5,011,571.38	\$4,528,610.18	(\$482,961.20)
Expenditures						
Instructional Services	\$11,672,424.74	\$11,522,948.53	\$149,476.21	\$1,439,587.41	\$1,487,922.18	(\$48,334.77)
Instructional Support Services	\$3,250,938.62	\$3,325,104.24	(\$74,165.62)	\$937,494.88	\$948,855.85	(\$11,360.97)
Operation & Maintenance Services	\$1,611,901.87	\$1,426,030.59	\$185,871.28	\$232,234.00	\$233,216.91	(\$982.91)
Auxiliary Services	\$1,935,326.33	\$1,880,990.99	\$54,335.34	\$2,302,164.57	\$1,907,727.79	\$394,436.78
General Administrative Services	\$977,097.00	\$1,044,672.97	(\$67,575.97)	\$308,866.97	\$300,877.97	\$7,989.00
Special Revenue Outlay	\$0.00	\$4,960,791.89	(\$4,960,791.89)	\$0.00	\$0.00	\$0.00
General Service	\$432,575.00	\$431,624.40	\$950.60	\$0.00	\$0.00	\$0.00
Other Expenditures	\$220,545.50	\$230,262.93	(\$9,717.43)	\$229,724.28	\$282,351.21	(\$52,626.93)
Total Expenditures:	\$20,100,809.06	\$24,822,426.54	(\$4,721,617.48)	\$5,450,072.11	\$5,160,951.91	\$289,120.20
Other Financing Sources (Uses)						
Other Financing Sources:	\$170,999.25	\$167,392.62	(\$3,606.63)	\$336,164.48	\$641,189.11	\$305,024.63
Other Financing Uses:	\$281,514.48	\$556,053.05	(\$274,538.57)	\$70,093.00	\$100,703.14	(\$30,610.14)
Total Other Financing Sources (Uses):	(\$110,515.23)	(\$388,660.43)	(\$278,145.20)	\$266,071.48	\$540,485.97	\$274,414.49
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$302,642.04	(\$4,506,197.16)	(\$4,808,839.20)	(\$172,429.25)	(\$91,855.76)	\$80,573.49
Beginning Fund Balance - Oct. 1:	\$9,732,835.78	\$9,732,835.78	\$0.00	\$921,057.40	\$921,132.40	\$75.00
Ending Fund Balance - Sept. 30:	\$10,035,477.82	\$5,226,638.62	(\$4,808,839.20)	\$748,626.15	\$829,276.64	\$80,648.49

Information in this report has NOT been reconciled to the corresponding bank statements.

Pulled from Raw

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

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 Ended September 30, 2017

054 - Pickens County Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$153,168.00	\$153,168.00	\$0.00	\$658,908.00	\$658,908.00	\$0.00
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	\$154,154.06	\$2,849.06
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$153,168.00	\$153,168.00	\$0.00	\$810,213.00	\$813,062.06	\$2,849.06
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$250,000.00	\$2,973.41	\$247,026.59
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$15,708.00	\$410,926.59	(\$395,218.59)
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	\$111,759.37	(\$0.37)	\$149,994.09	\$149,994.09	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$111,759.00	\$111,759.37	(\$0.37)	\$825,921.00	\$585,539.09	\$240,381.91
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$41,409.00	\$41,408.63	(\$0.37)	(\$15,708.00)	\$227,522.97	\$243,230.97
Beginning Fund Balance - Oct. 1:	\$2,050,305.26	\$2,050,305.26	\$0.00	\$1,542,279.34	\$1,542,279.34	\$0.00
Ending Fund Balance - Sept. 30:	\$2,091,714.26	\$2,091,713.89	(\$0.37)	\$1,526,571.34	\$1,769,802.31	\$243,230.97

Information in this report has NOT been reconciled to the corresponding bank statements.

Pulled from Raw

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

Exhibit F-III-C

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

For Fiscal Year Ended September 30, 2017

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$17,517,646.00	\$17,607,798.55	\$90,152.55
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,754,414.38	\$3,496,467.44	(\$257,946.94)
Local Sources	\$985,453.00	\$766,764.15	(\$218,688.85)	\$6,049,435.00	\$5,772,127.93	(\$277,307.07)
Other Sources	\$0.00	\$0.00	\$0.00	\$152,876.33	\$90,100.28	(\$62,776.05)
Total Revenues:	\$985,453.00	\$766,764.15	(\$218,688.85)	\$27,474,371.71	\$26,966,494.20	(\$507,877.51)
Expenditures						
Instructional Services	\$116,281.00	\$87,382.69	\$28,898.31	\$13,478,293.15	\$13,101,226.81	\$377,066.34
Instructional Support Services	\$177,088.00	\$145,557.01	\$31,530.99	\$4,365,521.50	\$4,419,517.10	(\$53,995.60)
Operation & Maintenance Services	\$46,833.00	\$65,441.55	(\$18,608.55)	\$1,906,676.87	\$2,135,615.64	(\$228,938.77)
Auxiliary Services	\$50,976.00	\$44,859.72	\$6,116.28	\$4,288,466.90	\$3,833,578.50	\$454,888.40
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,285,963.97	\$1,345,550.94	(\$59,586.97)
Total Outlay	\$0.00	\$0.00	\$0.00	\$410,218.91	\$4,982,436.89	(\$4,572,217.98)
Expendable Service	\$750.00	\$0.00	\$750.00	\$695,078.09	\$693,377.86	\$1,700.23
Other Expenditures	\$347,878.00	\$356,789.89	(\$8,911.89)	\$798,147.78	\$869,404.03	(\$71,256.25)
Total Expenditures:	\$739,806.00	\$700,030.86	\$39,775.14	\$27,228,367.17	\$31,380,707.77	(\$4,152,340.60)
Other Financing Sources (Uses)						
Other Financing Sources:	\$31,192.00	\$38,853.94	\$7,661.94	\$538,355.73	\$847,435.67	\$309,079.94
Other Financing Uses:	\$46,150.00	\$56,756.54	(\$10,606.54)	\$397,757.48	\$713,512.73	(\$315,755.25)
Total Other Financing Sources (Uses):	(\$14,958.00)	(\$17,902.60)	(\$2,944.60)	\$140,598.25	\$133,922.94	(\$6,675.31)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$230,689.00	\$48,830.69	(\$181,858.31)	\$386,602.79	(\$4,280,290.63)	(\$4,666,893.42)
Beginning Fund Balance - Oct. 1:	\$329,612.39	\$329,612.39	\$0.00	\$14,576,090.17	\$14,576,165.17	\$75.00
Ending Fund Balance - Sept. 30:	\$560,301.39	\$378,443.08	(\$181,858.31)	\$14,962,692.96	\$10,295,874.54	(\$4,666,818.42)

Information in this report has NOT been reconciled to the corresponding bank statements.