

**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 02**

**054 - Pickens County Schools**

054 - Pickens County Schools				TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)				
Description	Budget		Actual	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$17,110,348.00	\$2,685,903.00	(\$14,424,445.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,767,980.00	\$319,862.56	(\$3,448,117.44)
Local Sources	\$1,373,693.00	\$186,013.01	(\$1,187,679.99)	\$5,872,346.00	\$922,860.66	(\$4,949,485.34)
Other Sources	\$0.00	\$0.00	\$0.00	\$166,777.19	\$30,811.47	(\$135,965.72)
Total Revenues:	\$1,373,693.00	\$186,013.01	(\$1,187,679.99)	\$26,917,451.19	\$3,959,437.69	(\$22,958,013.50)
Expenditures						
Instructional Services	\$221,890.00	\$21,123.85	\$200,766.15	\$13,467,138.54	\$2,178,376.25	\$11,288,762.29
Instructional Support Services	\$235,921.00	\$16,425.61	\$219,495.39	\$3,848,919.51	\$606,096.01	\$3,242,823.50
Operation & Maintenance Services	\$132,302.00	\$7,498.52	\$124,803.48	\$1,804,184.00	\$447,321.44	\$1,356,862.56
Auxiliary Services	\$90,650.00	\$277.49	\$90,372.51	\$4,263,600.51	\$636,363.14	\$3,627,237.37
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,251,899.64	\$173,174.08	\$1,078,725.56
Total Outlay	\$0.00	\$0.00	\$0.00	\$774,164.00	\$0.00	\$774,164.00
Expendable Service	\$28,221.00	\$3,000.00	\$25,221.00	\$325,281.75	\$3,000.00	\$322,281.75
Other Expenditures	\$289,566.00	\$103,070.29	\$186,495.71	\$774,294.86	\$190,674.78	\$583,620.08
Total Expenditures:	\$998,550.00	\$151,395.76	\$847,154.24	\$26,509,482.81	\$4,235,005.70	\$22,274,477.11
Other Financing Sources (Uses)						
Other Financing Sources:	\$32,173.00	\$0.00	(\$32,173.00)	\$943,776.22	\$123,472.20	(\$820,304.02)
Other Financing Uses:	\$38,323.00	\$2,315.20	\$36,007.80	\$759,205.26	\$105,261.48	\$653,943.78
Total Other Financing Sources (Uses):	(\$6,150.00)	(\$2,315.20)	\$3,834.80	\$184,570.96	\$18,210.72	(\$166,360.24)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$368,993.00	\$32,302.05	(\$336,690.95)	\$592,539.34	(\$257,357.29)	(\$849,896.63)
Beginning Fund Balance - Oct. 1:	\$178,643.00	\$331,976.86	\$153,333.86	\$4,404,899.09	\$5,687,225.81	\$1,282,326.72
Ending Fund Balance:	\$547,636.00	\$364,278.91	(\$183,357.09)	\$4,997,438.43	\$5,429,868.52	\$432,430.09

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