

Pickens County Board of Education
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2025

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	20,986,863.35	3,265,019.75	17,721,843.60	0.00	0.00	0.00
FEDERAL REVENUES	0.00	40.00	(40.00)	2,727,440.68	1,750,558.98	976,881.70
LOCAL REVENUES	4,135,203.34	667,082.36	3,468,120.98	259,231.74	216,922.85	42,308.89
OTHER SOURCES	72,200.00	12,211.57	59,988.43	4,083.34	0.00	4,083.34
TOTAL REVENUES	25,194,266.69	3,944,353.68	21,249,913.01	2,990,755.76	1,967,481.83	1,023,273.93
EXPENDITURES:						
INSTRUCTIONAL SERVICES	3,772,800.40	2,274,801.81	1,497,998.59	915,287.34	235,141.76	680,145.58
INSTRUCTIONAL SUPPORT SERVICES	1,130,322.04	709,884.28	420,437.76	525,273.80	121,928.28	403,345.52
OPERATIONS & MAINTENANCE	1,177,076.82	290,421.71	886,655.11	44,201.32	24,811.41	19,389.91
AUXILIARY SERVICES	1,164,421.36	373,788.97	790,632.39	561,385.62	461,999.44	99,386.18
GENERAL ADMINISTRATIVE SERVICES	854,875.96	235,316.72	619,559.24	108,937.97	110,618.32	(1,680.35)
CAPITAL OUTLAY	925,037.46	0.00	925,037.46	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	455,049.00	150,997.04	304,051.96	1,000.00	0.00	1,000.00
OTHER EXPENDITURES	135,088.03	43,924.29	91,163.74	61,826.18	50,272.51	11,553.67
TOTAL EXPENDITURES	9,614,671.07	4,079,134.82	5,535,536.25	2,217,912.23	1,004,771.72	1,213,140.51
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	144,233.22	124,547.99	19,685.23
OTHER FUND SOURCES	210,858.00	10,520.37	200,337.63	0.00	0.00	0.00
TRANSFERS OUT	805,371.84	58,453.79	746,918.05	6,239.94	71,922.66	(65,682.72)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(594,513.84)	(47,933.42)	(546,580.42)	137,993.28	52,625.33	85,367.95
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	14,985,081.78	(182,714.56)	15,167,796.34	910,836.81	1,015,335.44	(104,498.63)
BEGINNING FUND BALANCE - OCT 1	0.00	6,262,275.01	(6,262,275.01)	53,251.62	(203,357.44)	256,609.06
ENDING FUND BALANCE - NOV 30	14,985,081.78	6,079,560.45	8,905,521.33	964,088.43	811,978.00	152,110.43

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FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	280,497.00	279,785.00	712.00	679,159.10	0.00	679,159.10
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	0.00	0.00	0.00	83,338.00	0.00	83,338.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	280,497.00	279,785.00	712.00	762,497.10	0.00	762,497.10
EXPENDITURES:						
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	615,377.13	20,879.32	594,497.81
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	240,227.44	0.00	240,227.44	106,730.77	0.00	106,730.77
INTEREST	40,269.56	0.00	40,269.56	40,389.20	0.00	40,389.20
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	280,497.00	0.00	280,497.00	762,497.10	20,879.32	741,617.78
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	0.00	279,785.00	(279,785.00)	0.00	(20,879.32)	20,879.32
BEGINNING FUND BALANCE - OCT 1	0.00	1,972,400.00	(1,972,400.00)	0.00	2,144,511.36	(2,144,511.36)
ENDING FUND BALANCE - NOV 30	0.00	2,252,185.00	(2,252,185.00)	0.00	2,123,632.04	(2,123,632.04)

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FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	0.00	0.00	0.00	21,946,519.45	3,544,804.75	18,401,714.70
FEDERAL REVENUES	0.00	0.00	0.00	2,727,440.68	1,750,598.98	976,841.70
LOCAL REVENUES	240,016.26	212,738.49	27,277.77	4,717,789.34	1,096,743.70	3,621,045.64
OTHER SOURCES	0.00	0.00	0.00	76,283.34	12,211.57	64,071.77
TOTAL REVENUES	240,016.26	212,738.49	27,277.77	29,468,032.81	6,404,359.00	23,063,673.81
EXPENDITURES:						
INSTRUCTIONAL SERVICES	24,491.34	39,949.52	(15,458.18)	4,712,579.08	2,549,893.09	2,162,685.99
INSTRUCTIONAL SUPPORT SERVICES	27,261.80	22,081.98	5,179.82	1,682,857.64	853,894.54	828,963.10
OPERATIONS & MAINTENANCE	11,716.64	5,557.34	6,159.30	1,848,371.91	341,669.78	1,506,702.13
AUXILIARY SERVICES	12,034.34	2,665.55	9,368.79	1,737,841.32	838,453.96	899,387.36
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	963,813.93	345,935.04	617,878.89
CAPITAL OUTLAY	0.00	0.00	0.00	925,037.46	0.00	925,037.46
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	346,958.21	0.00	346,958.21
INTEREST	0.00	0.00	0.00	80,658.76	0.00	80,658.76
OTHER DEBT SERVICES	21,166.66	0.00	21,166.66	477,215.66	150,997.04	326,218.62
OTHER EXPENDITURES	80,608.14	35,095.67	45,512.47	277,522.35	129,292.47	148,229.88
TOTAL EXPENDITURES	177,278.92	105,350.06	71,928.86	13,052,856.32	5,210,135.92	7,842,720.40
OTHER FUND SOURCES (USES):						
TRANSFERS IN	1,903.14	70,404.62	(68,501.48)	146,136.36	194,952.61	(48,816.25)
OTHER FUND SOURCES	0.00	0.00	0.00	210,858.00	10,520.37	200,337.63
TRANSFERS OUT	3,732.16	68,086.51	(64,354.35)	815,343.94	198,462.96	616,880.98
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(1,829.02)	2,318.11	(4,147.13)	(458,349.58)	7,010.02	(465,359.60)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	60,908.32	109,706.54	(48,798.22)	15,956,826.91	1,201,233.10	14,755,593.81
BEGINNING FUND BALANCE - OCT 1	69,808.24	720,277.21	(650,468.97)	123,059.86	10,896,106.14	(10,773,046.28)
ENDING FUND BALANCE - NOV 30	130,716.56	829,983.75	(699,267.19)	16,079,886.77	12,097,339.24	3,982,547.53