

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 DECEMBER 31, 2025

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	21,132,608.08	5,013,008.10	16,119,599.98	0.00	0.00	0.00
FEDERAL REVENUES	0.00	40.00	(40.00)	2,970,536.83	2,038,677.80	931,859.03
LOCAL REVENUES	4,264,870.01	1,676,835.32	2,588,034.69	388,847.61	240,705.18	148,142.43
OTHER SOURCES	72,200.00	23,258.58	48,941.42	6,125.01	21,101.99	(14,976.98)
TOTAL REVENUES	25,469,678.09	6,713,142.00	18,756,536.09	3,365,509.45	2,300,484.97	1,065,024.48
EXPENDITURES:						
INSTRUCTIONAL SERVICES	5,452,774.37	3,531,960.67	1,920,813.70	998,274.20	502,061.91	496,212.29
INSTRUCTIONAL SUPPORT SERVICES	1,454,330.56	1,135,858.74	318,471.82	574,427.29	201,266.25	373,161.04
OPERATIONS & MAINTENANCE	1,244,365.23	472,144.72	772,220.51	66,301.98	85,572.44	(19,270.46)
AUXILIARY SERVICES	1,392,857.77	638,681.11	754,176.66	734,427.65	666,870.48	67,557.17
GENERAL ADMINISTRATIVE SERVICES	959,901.94	508,354.95	451,546.99	127,970.69	132,075.73	(4,105.04)
CAPITAL OUTLAY	925,037.46	1,275.00	923,762.46	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	188,746.30	266,302.70	1,500.00	0.00	1,500.00
OTHER EXPENDITURES	156,943.17	65,842.66	91,100.51	89,921.69	146,881.89	(56,960.20)
TOTAL EXPENDITURES	12,041,259.50	6,542,864.15	5,498,395.35	2,592,823.50	1,734,728.70	858,094.80
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	204,620.33	191,732.41	12,887.92
OTHER FUND SOURCES	210,858.00	21,098.53	189,759.47	0.00	0.00	0.00
TRANSFERS OUT	794,979.20	116,907.58	678,071.62	9,184.41	81,548.16	(72,363.75)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(584,121.20)	(95,809.05)	(488,312.15)	195,435.92	110,184.25	85,251.67
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	12,844,297.39	74,468.80	12,769,828.59	968,121.87	675,940.52	292,181.35
BEGINNING FUND BALANCE - OCT 1	0.00	6,262,275.01	(6,262,275.01)	79,877.43	(203,357.44)	283,234.87
ENDING FUND BALANCE - DEC 31	12,844,297.39	6,336,743.81	6,507,553.58	1,047,999.30	472,583.08	575,416.22

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 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	280,497.00	326,533.00	(46,036.00)	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	326,533.00	(46,036.00)	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	103,504.23	511,872.90
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	576,388.30	(576,388.30)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL 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	679,892.53	82,604.57
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/UNDEREXPENDITURES & OTHER FUND USES	0.00	326,533.00	(326,533.00)	0.00	(679,892.53)	679,892.53
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 - DEC 31	0.00	2,298,933.00	(2,298,933.00)	0.00	1,464,618.83	(1,464,618.83)

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						EXHIBIT F-III-C
FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		VARIANCE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	22,092,264.18	5,339,541.10	16,752,723.08
FEDERAL REVENUES	0.00	0.00	0.00	2,970,536.83	2,038,717.80	931,819.03
LOCAL REVENUES	360,024.39	228,927.27	131,097.12	5,097,080.01	2,146,467.77	2,950,612.24
OTHER SOURCES	0.00	0.00	0.00	78,325.01	44,360.57	33,964.44
TOTAL REVENUES	360,024.39	228,927.27	131,097.12	30,238,206.03	9,569,087.24	20,669,118.79
EXPENDITURES:						
INSTRUCTIONAL SERVICES	36,737.01	41,010.38	(4,273.37)	6,487,785.58	4,075,032.96	2,412,752.62
INSTRUCTIONAL SUPPORT SERVICES	40,892.70	26,051.93	14,840.77	2,069,650.55	1,363,176.92	706,473.63
OPERATIONS & MAINTENANCE	17,574.96	10,457.37	7,117.62	1,943,619.30	671,678.73	1,271,940.57
AUXILIARY SERVICES	18,051.51	3,483.95	14,567.56	2,145,336.93	1,885,423.84	259,913.09
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,087,872.63	640,430.68	447,441.95
CAPITAL OUTLAY	0.00	0.00	0.00	925,037.46	1,275.00	923,762.46
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	31,749.99	0.00	31,749.99	488,298.99	188,746.30	299,552.69
OTHER EXPENDITURES	120,862.21	38,536.97	82,325.24	367,727.07	251,261.52	116,465.55
TOTAL EXPENDITURES	265,868.38	119,540.57	146,327.81	15,942,945.48	9,077,025.95	6,865,919.53
OTHER FUND SOURCES (USES):						
TRANSFERS IN	2,854.71	72,415.56	(69,560.85)	207,475.04	264,147.97	(56,672.93)
OTHER FUND SOURCES	0.00	0.00	0.00	210,858.00	21,098.53	189,759.47
TRANSFERS OUT	5,598.24	70,671.87	(65,073.63)	809,761.85	269,127.61	540,634.24
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(2,743.53)	1,743.69	(4,487.22)	(391,428.81)	16,118.89	(407,547.70)
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	91,412.48	111,130.39	(19,717.91)	13,903,831.74	508,180.18	13,395,651.56
BEGINNING FUND BALANCE - OCT 1	104,712.36	720,277.21	(615,564.85)	184,589.79	10,896,106.14	(10,711,516.35)
ENDING FUND BALANCE - DEC 31	196,124.84	831,407.60	(635,282.76)	14,088,421.53	11,404,286.32	2,684,135.21