

Pickens County Board of Education  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2025

EXHIBIT F-II-A

| FUND TYPES<br>DESCRIPTION                                                    | GENERAL      | GOVERNMENTAL<br>SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | FIDUCIARY<br>EXPENDABLE<br>TRUST | TOTAL<br>(Memo Only) |
|------------------------------------------------------------------------------|--------------|------------------------------------|-----------------|---------------------|----------------------------------|----------------------|
| -----                                                                        | -----        | -----                              | -----           | -----               | -----                            | -----                |
| REVENUES                                                                     |              |                                    |                 |                     |                                  |                      |
| STATE REVENUES                                                               | 6,766,600.10 | 0.00                               | 349,907.00      | 0.00                | 0.00                             | 7,116,507.10         |
| FEDERAL REVENUES                                                             | 180.00       | 2,732,462.72                       | 0.00            | 0.00                | 0.00                             | 2,732,642.72         |
| LOCAL REVENUES                                                               | 2,567,652.20 | 249,910.59                         | 0.00            | 0.00                | 237,081.65                       | 3,054,644.44         |
| OTHER REVENUES                                                               | 30,281.85    | 21,101.99                          | 0.00            | 0.00                | 0.00                             | 51,383.84            |
| TOTAL REVENUES                                                               | 9,364,714.15 | 3,003,475.30                       | 349,907.00      | 0.00                | 237,081.65                       | 12,955,178.10        |
| EXPENDITURES:                                                                |              |                                    |                 |                     |                                  |                      |
| INSTRUCTIONAL SERVICES                                                       | 4,702,471.92 | 591,019.04                         | 0.00            | 0.00                | 41,240.83                        | 5,334,731.79         |
| INSTRUCTIONAL SUPPORT SERVICES                                               | 1,516,472.02 | 258,797.06                         | 0.00            | 0.00                | 26,109.18                        | 1,801,378.26         |
| OPERATIONS & MAINTENANCE                                                     | 668,803.67   | 87,817.02                          | 0.00            | 143,218.97          | 10,837.92                        | 910,677.58           |
| AUXILIARY SERVICES                                                           | 824,457.56   | 793,394.16                         | 0.00            | 576,388.30          | 3,483.95                         | 2,197,723.97         |
| GENERAL ADMINISTRATIVE SERVICES                                              | 642,791.44   | 153,029.15                         | 0.00            | 0.00                | 0.00                             | 795,820.59           |
| CAPITAL OUTLAY                                                               | 1,275.00     | 0.00                               | 0.00            | 0.00                | 0.00                             | 1,275.00             |
| 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                                                          | 1,188,746.30 | 0.00                               | 0.00            | 0.00                | 0.00                             | 1,188,746.30         |
| OTHER EXPENDITURES                                                           | 89,940.61    | 148,971.60                         | 0.00            | 0.00                | 40,191.22                        | 279,103.43           |
| TOTAL EXPENDITURES                                                           | 9,634,958.52 | 2,033,028.03                       | 0.00            | 719,607.27          | 121,863.10                       | 12,509,456.92        |
| OTHER FUND SOURCES (USES):                                                   |              |                                    |                 |                     |                                  |                      |
| TRANSFERS IN                                                                 | 0.00         | 250,186.20                         | 0.00            | 0.00                | 72,415.56                        | 322,601.76           |
| OTHER FUND SOURCES                                                           | 21,098.53    | 0.00                               | 0.00            | 0.00                | 0.00                             | 21,098.53            |
| TRANSFERS OUT                                                                | 175,361.37   | 82,209.02                          | 0.00            | 0.00                | 70,671.87                        | 328,242.26           |
| OTHER FUND USES                                                              | 0.00         | 0.00                               | 0.00            | 0.00                | 0.00                             | 0.00                 |
| TOTAL OTHER FUND SOURCES (USES)                                              | (154,262.84) | 167,977.18                         | 0.00            | 0.00                | 1,743.69                         | 15,458.03            |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES | (424,507.21) | 1,138,424.45                       | 349,907.00      | (719,607.27)        | 116,962.24                       | 461,179.21           |
| BEGINNING FUND BALANCE - OCT 1                                               | 6,262,275.01 | (203,357.44)                       | 1,972,400.00    | 2,144,511.36        | 720,277.21                       | 10,896,106.14        |
| ENDING FUND BALANC - JAN 31                                                  | 5,837,767.80 | 935,067.01                         | 2,322,307.00    | 1,424,904.09        | 837,239.45                       | 11,357,285.35        |