

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 JANUARY 31, 2025

FUND TYPE DESCRIPTION -----	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET -----	ACTUAL -----		BUDGET -----	ACTUAL -----	
REVENUES						
STATE REVENUES	21,535,454.40	6,766,600.10	14,768,854.30	0.00	0.00	0.00
FEDERAL REVENUES	0.00	180.00	(180.00)	3,098,813.77	2,732,462.72	366,351.05
LOCAL REVENUES	4,394,536.68	2,567,652.20	1,826,884.48	518,463.48	249,910.59	268,552.89
OTHER SOURCES	72,200.00	30,281.85	41,918.15	8,166.68	21,101.99	(12,935.31)
TOTAL REVENUES	26,002,191.08	9,364,714.15	16,637,476.93	3,625,443.93	3,003,475.30	621,968.63
EXPENDITURES:						
INSTRUCTIONAL SERVICES	6,573,617.07	4,702,471.92	1,871,145.15	1,080,927.74	591,019.04	489,908.70
INSTRUCTIONAL SUPPORT SERVICES	1,890,883.08	1,516,472.02	374,411.06	620,230.38	258,797.06	361,433.32
OPERATIONS & MAINTENANCE	1,316,653.64	668,803.67	647,849.97	88,402.64	87,817.02	585.62
AUXILIARY SERVICES	1,530,608.99	824,457.56	706,151.43	907,469.68	793,394.16	114,075.52
GENERAL ADMINISTRATIVE SERVICES	1,157,927.92	642,791.44	515,136.48	147,003.41	153,029.15	(6,025.74)
CAPTIAL 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	1,455,049.00	1,188,746.30	266,302.70	2,000.00	0.00	2,000.00
OTHER EXPENDITURES	178,798.31	89,940.61	88,857.70	117,950.52	148,971.60	(31,021.08)
TOTAL EXPENDITURES	15,028,575.47	9,634,958.52	5,393,616.95	2,963,984.37	2,033,028.03	930,956.34
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	265,007.44	250,186.20	14,821.24
OTHER FUND SOURCES	210,858.00	21,098.53	189,759.47	0.00	0.00	0.00
TRANSFERS OUT	784,586.56	175,361.37	609,225.19	12,128.88	82,209.02	(70,080.14)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(573,728.56)	(154,262.84)	(419,465.72)	252,878.56	167,977.18	84,901.38
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	10,399,887.05	(424,507.21)	10,824,394.26	914,338.12	1,138,424.45	(224,086.33)
BEGINNING FUND BALANCE - OCT 1	0.00	6,262,275.01	(6,262,275.01)	106,503.24	(203,357.44)	309,860.68
ENDING FUND BALANCE - JAN 31	10,399,887.05	5,837,767.80	4,562,119.25	1,020,841.36	935,067.01	85,774.35
	1,204,570.58					
	4.85					

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 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2025

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	349,907.00	(69,410.00)	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	349,907.00	(69,410.00)	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	143,218.97	472,158.16
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
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	719,607.27	42,889.83
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	349,907.00	(349,907.00)	0.00	(719,607.27)	719,607.27
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 - JAN 31	0.00	2,322,307.00	(2,322,307.00)	0.00	1,424,904.09	(1,424,904.09)

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 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2025

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	22,495,110.50	7,116,507.10	15,378,603.40
FEDERAL REVENUES	0.00	0.00	0.00	3,098,813.77	2,732,642.72	366,171.05
LOCAL REVENUES	480,032.52	237,081.65	242,950.87	5,476,370.68	3,054,644.44	2,421,726.24
OTHER SOURCES	0.00	0.00	0.00	80,366.68	51,383.84	28,982.84
TOTAL REVENUES	480,032.52	237,081.65	242,950.87	31,150,661.63	12,955,178.10	18,195,483.53
EXPENDITURES:						
INSTRUCTIONAL SERVICES	48,982.68	41,240.83	7,741.85	7,703,527.49	5,334,731.79	2,368,795.70
INSTRUCTIONAL SUPPORT SERVICES	54,506.92	26,109.18	28,397.74	2,565,620.38	1,801,378.26	764,242.12
OPERATIONS & MAINTENANCE	23,433.28	10,837.92	12,595.36	2,043,866.69	910,677.58	1,133,189.11
AUXILIARY SERVICES	24,068.68	3,483.95	20,584.73	2,462,147.35	2,197,723.97	264,423.38
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,304,931.33	795,820.59	509,110.74
CAPTIAL 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	42,333.32	0.00	42,333.32	1,499,382.32	1,188,746.30	310,636.02
OTHER EXPENDITURES	160,749.64	40,191.22	120,558.42	457,498.47	279,103.43	178,395.04
TOTAL EXPENDITURES	354,074.52	121,863.10	232,211.42	19,389,628.46	12,509,456.92	6,880,171.54
OTHER FUND SOURCES (USES):						
TRANSFERS IN	3,806.28	72,415.56	(68,609.28)	268,813.72	322,601.76	(53,788.04)
OTHER FUND SOURCES	0.00	0.00	0.00	210,858.00	21,098.53	189,759.47
TRANSFERS OUT	7,464.32	70,671.87	(63,207.55)	804,179.76	328,242.26	475,937.50
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(3,658.04)	1,743.69	(5,401.73)	(324,508.04)	15,458.03	(339,966.07)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	122,299.96	116,962.24	5,337.72	11,436,525.13	461,179.21	10,975,345.92
BEGINNING FUND BALANCE - OCT 1	139,616.48	720,277.21	(580,660.73)	246,119.72	10,896,106.14	(10,649,986.42)
ENDING FUND BALANCE - JAN 31	261,916.44	837,239.45	(575,323.01)	11,682,644.85	11,357,285.35	325,359.50