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 FEBRUARY 28, 2025

EXHIBIT F-III-A

FUND TYPE	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
DESCRIPTION	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	21,753,366.00	8,424,955.10	13,328,410.90	0.00	0.00	0.00
FEDERAL REVENUES	0.00	280.00	(280.00)	4,154,494.06	3,474,537.84	679,956.22
LOCAL REVENUES	4,524,203.35	2,781,493.52	1,742,709.83	648,079.35	388,521.24	259,558.11
OTHER SOURCES	72,200.00	33,282.97	38,917.03	10,208.35	21,101.99	(10,893.64)
TOTAL REVENUES	26,349,769.35	11,240,011.59	15,109,757.76	4,812,781.76	3,884,161.07	928,620.69
EXPENDITURES:						
INSTRUCTIONAL SERVICES	7,868,831.77	5,849,547.83	2,019,283.94	1,177,441.29	733,739.48	443,701.81
INSTRUCTIONAL SUPPORT SERVICES	2,224,955.60	1,931,371.73	293,583.87	667,286.51	331,550.23	335,736.28
OPERATIONS & MAINTENANCE	1,965,486.05	1,542,345.80	423,140.25	174,786.55	128,997.71	45,788.84
AUXILIARY SERVICES	1,666,265.67	990,871.99	675,393.68	1,814,650.30	1,053,690.43	760,959.87
GENERAL ADMINISTRATIVE SERVICES	1,248,953.90	866,303.80	382,650.10	168,032.97	174,972.97	(6,940.00)
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	2,500.00	0.00	2,500.00
OTHER EXPENDITURES	200,653.45	111,900.39	88,753.06	146,112.71	230,778.01	(84,665.30)
TOTAL EXPENDITURES	17,555,232.90	12,482,362.84	5,072,870.06	4,150,810.33	2,653,728.83	1,497,081.50
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	322,394.55	385,315.11	(62,920.56)
OTHER FUND SOURCES	210,858.00	42,017.26	168,840.74	0.00	0.00	0.00
TRANSFERS OUT	779,693.92	233,815.16	545,878.76	15,073.35	143,347.68	(128,274.33)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(568,835.92)	(191,797.90)	(377,038.02)	307,321.20	241,967.43	65,353.77
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	8,225,700.53	(1,434,149.15)	9,659,849.68	969,292.63	1,472,399.67	(503,107.04)
BEGINNING FUND BALANCE - OCT 1	0.00	6,262,275.01	(6,262,275.01)	133,129.05	(203,357.44)	336,486.49
ENDING FUND BALANCE - FEB 28	8,225,700.53	4,828,125.86	3,397,574.67	1,102,421.68	1,269,042.23	(166,620.55)

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Pickens County Board of Education
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ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2025

EXHIBIT F-III-B

FUND TYPE	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
DESCRIPTION	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	280,497.00	373,281.00	(92,784.00)	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	373,281.00	(92,784.00)	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	235,042.52	380,334.61
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	119,506.78	120,720.66	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	119,506.78	160,990.22	762,497.10	811,430.82	(48,933.72)
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	253.774.22	(253.774.22)	0.00	(811.430.82)	811.430.82
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 - FEB 28	0.00	2,226,174.22	(2,226,174.22)	0.00	1,333,080.54	(1,333,080.54)

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BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2025

EXHIBIT F-III-C

FUND TYPE	EXPENDABLE TRUST		VARIANCE	TOTAL GOVT FUND TYPES		VARIANCE
DESCRIPTION	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	& EXP TRUST FUNDS BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	22,713,022.10	8,798,236.10	13,914,786.00
FEDERAL REVENUES	0.00	0.00	0.00	4,154,494.06	3,474,817.84	679,676.22
LOCAL REVENUES	602,016.90	317,180.62	284,836.28	5,857,637.60	3,487,195.38	2,370,442.22
OTHER SOURCES	0.00	0.00	0.00	82,408.35	54,384.96	28,023.39
TOTAL REVENUES	602,016.90	317,180.62	284,836.28	32,807,562.11	15,814,634.28	16,992,927.83
EXPENDITURES:						
INSTRUCTIONAL SERVICES	65,989.20	51,872.45	14,116.75	9,112,262.26	6,635,159.76	2,477,102.50
INSTRUCTIONAL SUPPORT SERVICES	68,133.65	46,357.81	21,775.84	2,960,375.76	2,309,279.77	651,095.99
OPERATIONS & MAINTENANCE	29,291.60	28,801.35	490.25	2,784,941.33	1,935,187.38	849,753.95
AUXILIARY SERVICES	30.085.85	5.082.60	25.003.25	3.511.001.82	2.626.033.32	884.968.50
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,416,986.87	1,041,276.77	375,710.10
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	119,506.78	227,451.43
INTEREST	0.00	0.00	0.00	80,658.76	0.00	80,658.76
OTHER DEBT SERVICES	52,916.65	0.00	52,916.65	1,510,465.65	1,188,746.30	321,719.35
OTHER EXPENDITURES	205,949.55	87,066.61	118,882.94	552,715.71	429,745.01	122,970.70
TOTAL EXPENDITURES	452,366.50	219,180.82	233,185.68	23,201,403.83	16,286,210.09	6,915,193.74
OTHER FUND SOURCES (USES):						
TRANSFERS IN	4,757.85	87,184.69	(82,426.84)	327,152.40	472,499.80	(145,347.40)
OTHER FUND SOURCES	0.00	0.00	0.00	210,858.00	42,017.26	168,840.74
TRANSFERS OUT	9,330.40	102,957.76	(93,627.36)	804,097.67	480,120.60	323,977.07
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(4,572.55)	(15,773.07)	11,200.52	(266,087.27)	34,396.46	(300,483.73)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	145.077.85	82.226.73	62.851.12	9.340.071.01	(437.179.35)	9.777.250.36
BEGINNING FUND BALANCE - OCT 1	174,520.60	721,760.49	(547,239.89)	307,649.65	10,897,589.42	(10,589,939.77)
ENDING FUND BALANCE - FEB 28	319,598.45	803,987.22	(484,388.77)	9,647,720.66	10,460,410.07	(812,689.41)