

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 APRIL 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	22,134,357.73	12,050,140.35	10,084,217.38	0.00	0.00	0.00
FEDERAL REVENUES	0.00	560.00	(560.00)	4,219,160.72	4,189,424.99	29,735.73
LOCAL REVENUES	4,783,536.69	3,462,779.47	1,320,757.22	930,273.03	451,453.41	478,819.62
OTHER SOURCES	72,200.00	41,840.62	30,359.38	14,291.69	21,101.99	(6,810.30)
TOTAL REVENUES	26,990,094.42	15,555,320.44	11,434,773.98	5,163,725.44	4,661,980.39	501,745.05
EXPENDITURES:						
INSTRUCTIONAL SERVICES	10,118,543.17	8,209,708.08	1,908,835.09	1,373,702.01	947,455.72	426,246.29
INSTRUCTIONAL SUPPORT SERVICES	2,935,547.70	2,713,462.66	222,085.04	773,243.12	474,682.15	298,560.97
OPERATIONS & MAINTENANCE	2,161,912.87	1,820,633.85	341,279.02	213,204.48	153,941.26	59,263.22
AUXILIARY SERVICES	1,921,246.57	1,335,326.34	585,920.23	2,035,803.85	1,469,807.11	565,996.74
GENERAL ADMINISTRATIVE SERVICES	1,456,505.86	1,222,681.85	233,824.01	206,108.04	222,674.66	(16,566.62)
CAPITAL OUTLAY	296,493.46	2,315.00	294,178.46	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	3,500.00	0.00	3,500.00
OTHER EXPENDITURES	192,327.53	157,149.44	35,178.09	207,131.80	239,163.81	(32,032.01)
TOTAL EXPENDITURES	20,537,626.16	16,650,023.52	3,887,602.64	4,812,693.30	3,507,724.71	1,304,968.59
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	459,610.02	502,222.69	(42,612.67)
OTHER FUND SOURCES	210,858.00	67,919.31	142,938.69	0.00	0.00	0.00
TRANSFERS OUT	758,480.54	350,722.74	407,757.80	45,808.23	143,347.68	(97,539.45)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(547,622.54)	(282,803.43)	(264,819.11)	413,801.79	358,875.01	54,926.78
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	5,904,845.72	(1,377,506.51)	7,282,352.23	764,833.93	1,513,130.69	(748,296.76)
BEGINNING FUND BALANCE - OCT 1	0.00	6,263,293.29	(6,263,293.29)	186,380.67	1,342,571.18	(1,156,190.51)
ENDING FUND BALANCE - APR 30	5,904,845.72	4,885,786.78	1,019,058.94	951,214.60	2,855,701.87	(1,904,487.27)
	\$ 1,665,833.64					
	3.54					

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 FOR THE FISCAL YEAR ENDED APRIL 30, 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	420,029.00	(139,532.00)	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	447.92	82,890.08
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	280,497.00	420,029.00	(139,532.00)	762,497.10	447.92	762,049.18
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	342,621.73	272,755.40
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	919,010.03	(156,512.93)
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	300,522.22	(300,522.22)	0.00	(918,562.11)	918,562.11
BEGINNING FUND BALANCE - OCT 1	0.00	1,972,400.00	(1,972,400.00)	0.00	2,144,581.51	(2,144,581.51)
ENDING FUND BALANCE - APR 30	0.00	2,272,922.22	(2,272,922.22)	0.00	1,226,019.40	(1,226,019.40)

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 FOR THE FISCAL YEAR ENDED APRIL 30, 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	23,094,013.83	12,470,169.35	10,623,844.48
FEDERAL REVENUES	0.00	0.00	0.00	4,219,160.72	4,189,984.99	29,175.73
LOCAL REVENUES	861,707.03	342,520.20	519,186.83	6,658,854.75	4,257,201.00	2,401,653.75
OTHER SOURCES	0.00	0.00	0.00	86,491.69	62,942.61	23,549.08
TOTAL REVENUES	861,707.03	342,520.20	519,186.83	34,058,520.99	20,980,297.95	13,078,223.04
EXPENDITURES:						
INSTRUCTIONAL SERVICES	89,469.07	58,090.71	31,378.36	11,581,714.25	9,215,254.51	2,366,459.74
INSTRUCTIONAL SUPPORT SERVICES	117,238.24	53,684.64	63,553.60	3,826,029.06	3,241,829.45	584,199.61
OPERATIONS & MAINTENANCE	55,624.80	29,977.02	25,647.78	3,046,119.28	2,347,173.86	698,945.42
AUXILIARY SERVICES	42,154.63	5,082.60	37,072.03	3,999,205.05	3,386,604.35	612,600.70
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,662,613.90	1,445,356.51	217,257.39
CAPITAL OUTLAY	0.00	0.00	0.00	296,493.46	2,315.00	294,178.46
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	74,083.31	0.00	74,083.31	1,532,632.31	1,188,746.30	343,886.01
OTHER EXPENDITURES	279,072.68	89,179.26	189,893.42	678,532.01	485,492.51	193,039.50
TOTAL EXPENDITURES	657,642.73	236,014.23	421,628.50	27,050,956.29	21,432,279.27	5,618,677.02
OTHER FUND SOURCES (USES):						
TRANSFERS IN	8,779.68	89,281.21	(80,501.53)	468,389.70	591,503.90	(123,114.20)
OTHER FUND SOURCES	0.00	0.00	0.00	210,858.00	67,919.31	142,938.69
TRANSFERS OUT	27,843.55	105,054.28	(77,210.73)	832,132.32	599,124.70	233,007.62
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(19,063.87)	(15,773.07)	(3,290.80)	(152,884.62)	60,298.51	(213,183.13)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	185,000.43	90,732.90	94,267.53	6,854,680.08	(391,682.81)	7,246,362.89
BEGINNING FUND BALANCE - OCT 1	244,328.84	720,277.21	(475,948.37)	430,709.51	12,443,123.19	(12,012,413.68)
ENDING FUND BALANCE - APR 30	429,329.27	811,010.11	(381,680.84)	7,285,389.59	12,051,440.38	(4,766,050.79)