

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 MAY 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	22,317,658.12	16,017,564.85	6,300,093.27	0.00	0.00	0.00
FEDERAL REVENUES	0.00	660.00	(660.00)	4,251,494.05	4,405,536.22	(154,042.17)
LOCAL REVENUES	4,913,203.36	3,803,996.86	1,109,206.50	1,063,026.32	397,293.12	665,733.20
OTHER SOURCES	72,200.00	46,301.06	25,898.94	16,333.36	21,101.99	(4,768.63)
TOTAL REVENUES	27,303,061.48	19,868,522.77	7,434,538.71	5,330,853.73	4,823,931.33	506,922.40
EXPENDITURES:						
INSTRUCTIONAL SERVICES	11,371,701.45	10,038,674.92	1,333,026.53	1,480,923.38	907,697.41	573,225.97
INSTRUCTIONAL SUPPORT SERVICES	3,260,909.86	3,076,258.95	184,650.91	825,618.69	554,556.44	271,062.25
OPERATIONS & MAINTENANCE	2,129,201.28	1,942,357.78	186,843.50	229,205.12	119,763.35	109,441.77
AUXILIARY SERVICES	2,053,903.25	1,487,865.71	566,037.54	2,146,843.10	1,684,120.84	462,722.26
GENERAL ADMINISTRATIVE SERVICES	1,544,531.84	1,423,435.56	121,096.28	225,138.85	173,694.91	51,443.94
CAPITAL OUTLAY	396,493.46	4,815.00	391,678.46	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	4,000.00	0.00	4,000.00
OTHER EXPENDITURES	225,799.07	200,144.39	25,654.68	236,794.60	84,585.01	152,209.59
TOTAL EXPENDITURES	22,437,589.21	19,362,298.61	3,075,290.60	5,148,523.74	3,524,417.96	1,624,105.78
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	522,345.88	658,349.40	(136,003.52)
OTHER FUND SOURCES	210,858.00	78,826.38	132,031.62	0.00	0.00	0.00
TRANSFERS OUT	743,087.90	409,248.43	333,839.47	52,302.12	146,034.76	(93,732.64)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(532,229.90)	(330,422.05)	(201,807.85)	470,043.76	512,314.64	(42,270.88)
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	4,333,242.37	175,802.11	4,157,440.26	652,373.75	1,811,828.01	(1,159,454.26)
BEGINNING FUND BALANCE - OCT 1	0.00	6,200,380.08	(6,200,380.08)	213,006.48	1,346,438.70	(1,133,432.22)
ENDING FUND BALANCE - MAY 31	4,333,242.37	6,376,182.19	(2,042,939.82)	865,380.23	3,158,266.71	(2,292,886.48)
	\$ 1,825,446.61					
	\$ 2.37					

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 FOR THE FISCAL YEAR ENDED MAY 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	443,403.00	(162,906.00)	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	504.62	82,833.38
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	280,497.00	443,403.00	(162,906.00)	762,497.10	504.62	761,992.48
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	373,800.78	241,576.35
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	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	950,189.08	(187,691.98)
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	323,896.22	(323,896.22)	0.00	(949,684.46)	949,684.46
BEGINNING FUND BALANCE - OCT 1	0.00	1,972,400.00	(1,972,400.00)	0.00	2,400,992.51	(2,400,992.51)
ENDING FUND BALANCE - MAY 31	0.00	2,296,296.22	(2,296,296.22)	0.00	1,451,308.05	(1,451,308.05)

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

						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	23,277,314.22	16,460,967.85	6,816,346.37
FEDERAL REVENUES	0.00	0.00	0.00	4,251,494.05	4,406,196.22	(154,702.17)
LOCAL REVENUES	984,522.32	294,965.15	689,557.17	7,044,090.00	4,496,759.75	2,547,330.25
OTHER SOURCES	0.00	0.00	0.00	88,533.36	67,403.05	21,130.31
TOTAL REVENUES	984,522.32	294,965.15	689,557.17	34,661,431.63	25,431,326.87	9,230,104.76
EXPENDITURES:						
INSTRUCTIONAL SERVICES	101,536.08	78,916.77	22,619.31	12,954,160.91	11,025,289.10	1,928,871.81
INSTRUCTIONAL SUPPORT SERVICES	136,414.64	70,573.16	65,841.48	4,222,943.19	3,701,388.55	521,554.64
OPERATIONS & MAINTENANCE	63,571.20	30,318.08	33,253.12	3,037,354.73	2,466,239.99	571,114.74
AUXILIARY SERVICES	49,176.72	6,051.15	43,125.57	4,249,923.07	3,754,426.00	495,497.07
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,769,670.69	1,597,130.47	172,540.22
CAPITAL OUTLAY	0.00	0.00	0.00	396,493.46	4,815.00	391,678.46
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	84,666.64	0.00	84,666.64	1,543,715.64	1,188,746.30	354,969.34
OTHER EXPENDITURES	317,925.92	63,692.52	254,233.40	780,519.59	348,421.92	432,097.67
TOTAL EXPENDITURES	753,291.20	249,551.68	503,739.52	29,382,398.25	24,205,964.11	5,176,434.14
OTHER FUND SOURCES (USES):						
TRANSFERS IN	10,033.92	89,156.21	(79,122.29)	532,379.80	747,505.61	(215,125.81)
OTHER FUND SOURCES	0.00	0.00	0.00	210,858.00	78,826.38	132,031.62
TRANSFERS OUT	31,821.20	105,257.29	(73,436.09)	827,211.22	660,540.48	166,670.74
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(21,787.28)	(16,101.08)	(5,686.20)	(83,973.42)	165,791.51	(249,764.93)
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES						
	209,443.84	29,312.39	180,131.45	5,195,059.96	1,391,154.27	3,803,905.69
BEGINNING FUND BALANCE - OCT 1	279,232.96	728,817.58	(449,584.62)	492,239.44	12,649,028.87	(12,156,789.43)
ENDING FUND BALANCE - MAY 31	488,676.80	758,129.97	(269,453.17)	5,687,299.40	14,040,183.14	(8,352,883.74)