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 MAY 31, 2025

EXIBIT F-II-A

FUND TYPES	GOVERNMENTAL				FIDUCIARY	
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	16,017,564.85	0.00	443,403.00	0.00	0.00	16,460,967.85
FEDERAL REVENUES	660.00	4,405,536.22	0.00	0.00	0.00	4,406,196.22
LOCAL REVENUES	3,803,996.86	397,293.12	0.00	504.62	294,965.15	4,496,759.75
OTHER REVENUES	46,301.06	21,101.99	0.00	0.00	0.00	67,403.05
TOTAL REVENUES	19,868,522.77	4,823,931.33	443,403.00	504.62	294,965.15	25,431,326.87
EXPENDITURES:						
INSTRUCTIONAL SERVICES	10.038.674.92	907.697.41	0.00	0.00	78.916.77	11.025.289.10
INSTRUCTIONAL SUPPORT SERVICES	3,076,258.95	554,556.44	0.00	0.00	70,573.16	3,701,388.55
OPERATIONS & MAINTENANCE	1,942,357.78	119,763.35	0.00	373,800.78	30,318.08	2,466,239.99
AUXILIARY SERVICES	1,487,865.71	1,684,120.84	0.00	576,388.30	6,051.15	3,754,426.00
GENERAL ADMINISTRATIVE SERVICES	1,423,435.56	173,694.91	0.00	0.00	0.00	1,597,130.47
CAPITAL OUTLAY	4,815.00	0.00	0.00	0.00	0.00	4,815.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	119,506.78	0.00	0.00	119,506.78
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	200,144.39	84,585.01	0.00	0.00	63,692.52	348,421.92
TOTAL EXPENDITURES	19.362.298.61	3.524.417.96	119.506.78	950.189.08	249.551.68	24.205.964.11
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	658,349.40	0.00	0.00	89,156.21	747,505.61
OTHER FUND SOURCES	78,826.38	0.00	0.00	0.00	0.00	78,826.38
TRANSFERS OUT	409,248.43	146,034.76	0.00	0.00	105,257.29	660,540.48
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(330,422.05)	512,314.64	0.00	0.00	(16,101.08)	165,791.51
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	175,802.11	1,811,828.01	323,896.22	(949,684.46)	29,312.39	1,391,154.27
BEGINNING FUND BALANCE - OCT 1	6.200.380.08	1.346.438.70	1.972.400.00	2.400.992.51	728.817.58	12.649.028.87
ENDING FUND BALANC - MAY 31	6.376.182.19	3.158.266.71	2.296.296.22	1.451.308.05	758.129.97	14.040.183.14