

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 SEPTEMBER 30, 2025

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	23,021,021.25	26,262,320.27	(3,241,299.02)	10,000.00	0.00	10,000.00
FEDERAL REVENUES	0.00	1,020.00	(1,020.00)	4,980,767.80	3,628,949.20	1,351,818.60
LOCAL REVENUES	5,431,870.00	5,921,843.40	(489,973.40)	1,643,758.32	857,539.68	786,218.64
OTHER SOURCES	72,200.00	95,963.12	(23,763.12)	24,500.00	21,101.99	3,398.01
TOTAL REVENUES	28,525,091.25	32,281,146.79	(3,756,055.54)	6,659,026.12	4,507,590.87	2,151,435.25
EXPENDITURES:						
INSTRUCTIONAL SERVICES	16,134,793.35	16,241,130.20	(106,336.85)	2,296,437.44	1,948,503.20	347,934.24
INSTRUCTIONAL SUPPORT SERVICES	4,511,546.62	4,682,417.71	(170,871.09)	1,125,263.46	980,914.50	144,348.96
OPERATIONS & MAINTENANCE	2,411,414.00	2,863,885.74	(452,471.74)	379,898.10	275,793.95	104,104.15
AUXILIARY SERVICES	2,574,779.81	2,295,541.61	279,238.20	2,675,728.54	2,390,364.21	285,364.33
GENERAL ADMINISTRATIVE SERVICES	2,035,701.13	2,153,868.84	(118,167.71)	318,282.83	270,741.11	47,541.72
CAPITAL OUTLAY	396,493.46	12,419.63	384,073.83	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	24,000.00	77.92	23,922.08
OTHER EXPENDITURES	511,678.30	555,677.62	(43,999.32)	402,498.39	308,010.26	94,488.13
TOTAL EXPENDITURES	30,031,455.67	29,993,687.65	37,768.02	7,222,108.76	6,174,405.15	1,047,703.61
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	874,991.15	974,555.46	(99,564.31)
OTHER FUND SOURCES	248,995.62	111,217.91	137,777.71	0.00	0.00	0.00
TRANSFERS OUT	701,586.92	701,517.44	69.48	164,051.78	164,496.41	(444.63)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(452,591.30)	(590,299.53)	137,708.23	710,939.37	810,059.05	(99,119.68)
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	(1,958,955.72)	1,697,159.61	(3,656,115.33)	147,856.73	(856,755.23)	1,004,611.96
BEGINNING FUND BALANCE - OCT 1	6,446,379.48	6,446,379.48	0.00	1,103,232.57	1,342,384.83	(239,152.26)
ENDING FUND BALANCE - SEP 30	4,487,423.76	8,143,539.09	(3,656,115.33)	1,251,089.30	485,629.60	765,459.70

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 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	280,497.00	0.00	679,159.00	679,159.00	0.00
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	760.03	82,577.97
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	280,497.00	280,497.00	0.00	762,497.00	679,919.03	82,577.97
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	674,389.13	627,481.76	46,907.37
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	270,477.44	270,477.44	0.00	106,730.77	147,119.97	(40,389.20)
INTEREST	17,324.02	17,324.02	0.00	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	287,801.46	287,801.46	0.00	821,509.10	1,350,990.03	(529,480.93)
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/UNDEREXPENDITURES & OTHER FUND USES	(7,304.46)	(7,304.46)	0.00	(59,012.10)	(671,071.00)	612,058.90
BEGINNING FUND BALANCE - OCT 1	1,614,092.72	1,972,400.00	(358,307.28)	2,400,992.51	2,400,992.51	0.00
ENDING FUND BALANCE - SEP 30	1,606,788.26	1,965,095.54	(358,307.28)	2,341,980.41	1,729,921.51	612,058.90

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

						EXHIBIT F-III-C
FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	23,990,677.25	27,221,976.27	(3,231,299.02)
FEDERAL REVENUES	0.00	0.00	0.00	4,980,767.80	3,629,969.20	1,350,798.60
LOCAL REVENUES	1,535,251.00	553,264.52	981,986.48	8,694,217.32	7,333,407.63	1,360,809.69
OTHER SOURCES	0.00	0.00	0.00	96,700.00	117,065.11	(20,365.11)
TOTAL REVENUES	1,535,251.00	553,264.52	981,986.48	37,762,362.37	38,302,418.21	(540,055.84)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	192,472.00	138,426.14	54,045.86	18,623,702.79	18,328,059.54	295,643.25
INSTRUCTIONAL SUPPORT SERVICES	234,721.00	138,639.97	96,081.03	5,871,531.08	5,801,972.18	69,558.90
OPERATIONS & MAINTENANCE	104,357.00	40,448.86	63,908.14	3,570,058.23	3,807,610.31	(237,552.08)
AUXILIARY SERVICES	77,665.00	6,486.71	71,178.29	5,328,173.35	5,268,780.83	59,392.52
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	2,353,983.96	2,424,609.95	(70,625.99)
CAPITAL OUTLAY	0.00	0.00	0.00	396,493.46	12,419.63	384,073.83
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	377,208.21	417,597.41	(40,389.20)
INTEREST	0.00	0.00	0.00	57,713.22	17,324.02	40,389.20
OTHER DEBT SERVICES	127,000.00	0.00	127,000.00	1,606,049.00	1,188,824.22	417,224.78
OTHER EXPENDITURES	498,247.00	168,259.87	329,987.13	1,412,423.69	1,031,947.75	380,475.94
TOTAL EXPENDITURES	1,234,462.00	492,261.55	742,200.45	39,597,336.99	38,299,145.84	1,298,191.15
OTHER FUND SOURCES (USES):						
TRANSFERS IN	42,680.00	104,372.73	(61,692.73)	917,671.15	1,078,928.19	(161,257.04)
OTHER FUND SOURCES	0.00	0.00	0.00	248,995.62	111,217.91	137,777.71
TRANSFERS OUT	84,762.00	120,650.74	(35,888.74)	950,400.70	986,664.59	(36,263.89)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(42,082.00)	(16,278.01)	(25,803.99)	216,266.07	203,481.51	12,784.56
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES						
	258,707.00	44,724.96	213,982.04	(1,618,708.55)	206,753.88	(1,825,462.43)
BEGINNING FUND BALANCE - OCT 1	525,280.47	720,277.21	(194,996.74)	12,089,977.75	12,882,434.03	(792,456.28)
ENDING FUND BALANCE - SEP 30	783,987.47	765,002.17	18,985.30	10,471,269.20	13,089,187.91	(2,617,918.71)