

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 SEPTEMBER 30, 2025

| FUND TYPES<br>DESCRIPTION                                                    | GOVERNMENTAL  |                    |                 |                     | FIDUCIARY           | EXHIBIT F-II-A       |
|------------------------------------------------------------------------------|---------------|--------------------|-----------------|---------------------|---------------------|----------------------|
|                                                                              | GENERAL       | SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | EXPENDABLE<br>TRUST | TOTAL<br>(Memo Only) |
| REVENUES                                                                     |               |                    |                 |                     |                     |                      |
| STATE REVENUES                                                               | 26,262,320.27 | 0.00               | 280,497.00      | 679,159.00          | 0.00                | 27,221,976.27        |
| FEDERAL REVENUES                                                             | 1,020.00      | 3,628,949.20       | 0.00            | 0.00                | 0.00                | 3,629,969.20         |
| LOCAL REVENUES                                                               | 5,921,843.40  | 857,539.68         | 0.00            | 760.03              | 553,264.52          | 7,333,407.63         |
| OTHER REVENUES                                                               | 95,963.12     | 21,101.99          | 0.00            | 0.00                | 0.00                | 117,065.11           |
| TOTAL REVENUES                                                               | 32,281,146.79 | 4,507,590.87       | 280,497.00      | 679,919.03          | 553,264.52          | 38,302,418.21        |
| EXPENDITURES:                                                                |               |                    |                 |                     |                     |                      |
| INSTRUCTIONAL SERVICES                                                       | 16,241,130.20 | 1,948,503.20       | 0.00            | 0.00                | 138,426.14          | 18,328,059.54        |
| INSTRUCTIONAL SUPPORT SERVICES                                               | 4,682,417.71  | 980,914.50         | 0.00            | 0.00                | 138,639.97          | 5,801,972.18         |
| OPERATIONS & MAINTENANCE                                                     | 2,863,885.74  | 275,793.95         | 0.00            | 627,481.76          | 40,448.86           | 3,807,610.31         |
| AUXILIARY SERVICES                                                           | 2,295,541.61  | 2,390,364.21       | 0.00            | 576,388.30          | 6,486.71            | 5,268,780.83         |
| GENERAL ADMINISTRATIVE SERVICES                                              | 2,153,868.84  | 270,741.11         | 0.00            | 0.00                | 0.00                | 2,424,609.95         |
| CAPITAL OUTLAY                                                               | 12,419.63     | 0.00               | 0.00            | 0.00                | 0.00                | 12,419.63            |
| DEBT SERVICES                                                                |               |                    |                 |                     |                     |                      |
| PRINCIPLE                                                                    | 0.00          | 0.00               | 270,477.44      | 147,119.97          | 0.00                | 417,597.41           |
| INTEREST                                                                     | 0.00          | 0.00               | 17,324.02       | 0.00                | 0.00                | 17,324.02            |
| OTHER DEBT SERVICES                                                          | 1,188,746.30  | 77.92              | 0.00            | 0.00                | 0.00                | 1,188,824.22         |
| OTHER EXPENDITURES                                                           | 555,677.62    | 308,010.26         | 0.00            | 0.00                | 168,259.87          | 1,031,947.75         |
| TOTAL EXPENDITURES                                                           | 29,993,687.65 | 6,174,405.15       | 287,801.46      | 1,350,990.03        | 492,261.55          | 38,299,145.84        |
| OTHER FUND SOURCES (USES):                                                   |               |                    |                 |                     |                     |                      |
| TRANSFERS IN                                                                 | 0.00          | 974,555.46         | 0.00            | 0.00                | 104,372.73          | 1,078,928.19         |
| OTHER FUND SOURCES                                                           | 111,217.91    | 0.00               | 0.00            | 0.00                | 0.00                | 111,217.91           |
| TRANSFERS OUT                                                                | 701,517.44    | 164,496.41         | 0.00            | 0.00                | 120,650.74          | 986,664.59           |
| OTHER FUND USES                                                              | 0.00          | 0.00               | 0.00            | 0.00                | 0.00                | 0.00                 |
| TOTAL OTHER FUND SOURCES (USES)                                              | (590,299.53)  | 810,059.05         | 0.00            | 0.00                | (16,278.01)         | 203,481.51           |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES | 1,697,159.61  | (856,755.23)       | (7,304.46)      | (671,071.00)        | 44,724.96           | 206,753.88           |
| BEGINNING FUND BALANCE - OCT 1                                               | 6,446,379.48  | 1,342,384.83       | 1,972,400.00    | 2,400,992.51        | 720,277.21          | 12,882,434.03        |
| ENDING FUND BALANC - SEP 30                                                  | 8,143,539.09  | 485,629.60         | 1,965,095.54    | 1,729,921.51        | 765,002.17          | 13,089,187.91        |