

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 OCTOBER 31, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	24,450,526.44	1,656,105.00	22,794,421.44	80,000.00	0.00	80,000.00
FEDERAL REVENUES	0.00	20.00	(20.00)	4,211,424.00	58,876.34	4,152,547.66
LOCAL REVENUES	6,236,886.75	148,608.75	6,088,278.00	741,379.83	30,029.53	711,350.30
OTHER SOURCES	72,200.00	7,172.35	65,027.65	24,500.00	0.00	24,500.00
TOTAL REVENUES	30,759,613.19	1,811,906.10	28,947,707.09	5,057,303.83	88,905.87	4,968,397.96
EXPENDITURES:						
INSTRUCTIONAL SERVICES	15,344,728.79	1,121,516.50	14,223,212.29	1,660,421.21	150,849.57	1,509,571.64
INSTRUCTIONAL SUPPORT SERVICES	4,447,504.00	341,267.71	4,106,236.29	957,926.23	53,956.14	903,970.09
OPERATIONS & MAINTENANCE	3,151,249.00	782,050.01	2,369,198.99	111,611.65	3,884.59	107,727.06
AUXILIARY SERVICES	2,705,014.00	238,216.97	2,466,797.03	2,461,082.16	230,137.73	2,230,944.43
GENERAL ADMINISTRATIVE SERVICES	1,707,548.81	164,058.82	1,543,489.99	314,062.58	26,160.67	287,901.91
CAPITAL OUTLAY	1,133,561.05	0.00	1,133,561.05	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	100,000.00	0.00	100,000.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	1,256,823.00	0.00	1,256,823.00	9,000.00	0.00	9,000.00
OTHER EXPENDITURES	667,060.00	64,435.63	602,624.37	141,960.75	4,047.41	137,913.34
TOTAL EXPENDITURES	30,513,488.65	2,711,545.64	27,801,943.01	5,656,064.58	469,036.11	5,187,028.47
OTHER FUND SOURCES (USES):						
TRANSFERS IN	8,750.00	0.00	8,750.00	810,595.13	0.00	810,595.13
OTHER FUND SOURCES	160,400.25	0.00	160,400.25	0.00	0.00	0.00
TRANSFERS OUT	772,161.79	64,346.82	707,814.97	9,270.84	1,104.84	8,166.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(603,011.54)	(64,346.82)	(538,664.72)	801,324.29	(1,104.84)	802,429.13
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	(356,887.00)	(963,986.36)	607,099.36	202,563.54	(381,235.08)	583,798.62
BEGINNING FUND BALANCE - OCT 1	6,446,379.48	8,239,626.80	(1,793,247.32)	47,395.43	1,401,698.93	(1,354,303.50)
ENDING FUND BALANCE - OCT 31	6,089,492.48	7,275,640.44	(1,186,147.96)	249,958.97	1,020,463.85	(770,504.88)
	2492539.759					
	2.4430874					

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FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	295,659.00	24,638.00	271,021.00	678,480.00	0.00	678,480.00
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	0.00	0.00	0.00	70,271.00	0.00	70,271.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	295,659.00	24,638.00	271,021.00	748,751.00	0.00	748,751.00
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	601,451.02	18,480.19	582,970.83
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	78,279.00	0.00	78,279.00
DEBT SERVICES						
PRINCIPLE	250,000.00	0.00	250,000.00	111,675.82	0.00	111,675.82
INTEREST	45,659.00	0.00	45,659.00	35,624.16	0.00	35,624.16
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	295,659.00	0.00	295,659.00	827,030.00	18,480.19	808,549.81
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	24,638.00	(24,638.00)	(78,279.00)	(18,480.19)	(59,798.81)
BEGINNING FUND BALANCE - OCT 1	0.00	1,965,095.54	(1,965,095.54)	0.00	1,729,921.51	(1,729,921.51)
ENDING FUND BALANCE - OCT 31	0.00	1,989,733.54	(1,989,733.54)	(78,279.00)	1,711,441.32	(1,789,720.32)

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 FOR THE FISCAL YEAR ENDED OCTOBER 31, 2026

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE
	BUDGET	ACTUAL		BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	25,504,665.44	1,680,743.00	23,823,922.44
FEDERAL REVENUES	0.00	0.00	0.00	4,211,424.00	58,896.34	4,152,527.66
LOCAL REVENUES	436,733.37	84,903.37	351,830.00	7,485,270.95	263,541.65	7,221,729.30
OTHER SOURCES	0.00	0.00	0.00	96,700.00	7,172.35	89,527.65
TOTAL REVENUES	436,733.37	84,903.37	351,830.00	37,298,060.39	2,010,353.34	35,287,707.05
EXPENDITURES:						
INSTRUCTIONAL SERVICES	92,162.49	1,917.50	90,244.99	17,097,312.49	1,274,283.57	15,823,028.92
INSTRUCTIONAL SUPPORT SERVICES	66,918.99	6,098.94	60,820.05	5,472,349.22	401,322.79	5,071,026.43
OPERATIONS & MAINTENANCE	58,700.00	603.75	58,096.25	3,923,011.67	805,018.54	3,117,993.13
AUXILIARY SERVICES	17,979.15	191.00	17,788.15	5,184,075.31	468,545.70	4,715,529.61
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	2,021,611.39	190,219.49	1,831,391.90
CAPITAL OUTLAY	0.00	0.00	0.00	1,211,840.05	0.00	1,211,840.05
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	461,675.82	0.00	461,675.82
INTEREST	0.00	0.00	0.00	81,283.16	0.00	81,283.16
OTHER DEBT SERVICES	122,000.00	0.00	122,000.00	1,387,823.00	0.00	1,387,823.00
OTHER EXPENDITURES	105,320.84	2,620.71	102,700.13	914,341.59	71,103.75	843,237.84
TOTAL EXPENDITURES	463,081.47	11,431.90	451,649.57	37,755,323.70	3,210,493.84	34,544,829.86
OTHER FUND SOURCES (USES):						
TRANSFERS IN	1,875.00	0.00	1,875.00	821,220.13	0.00	821,220.13
OTHER FUND SOURCES	0.00	0.00	0.00	160,400.25	0.00	160,400.25
TRANSFERS OUT	10,225.00	51.06	10,173.94	791,657.63	65,502.72	726,154.91
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(8,350.00)	(51.06)	(8,298.94)	189,962.75	(65,502.72)	255,465.47
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	(34,698.10)	73,420.41	(108,118.51)	(267,300.56)	(1,265,643.22)	998,342.66
BEGINNING FUND BALANCE - OCT 1	5,981.89	802,131.91	(796,150.02)	6,499,756.80	14,138,474.69	(7,638,717.89)
ENDING FUND BALANCE - OCT 31	(28,716.21)	875,552.32	(904,268.53)	6,232,456.24	12,872,831.47	(6,640,375.23)