

PICKENS CO BOARD
 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 JANUARY 31, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	25,072,659.44	7,161,324.00	17,911,335.44	80,000.00	(10,000.00)	90,000.00
FEDERAL REVENUES	0.00	280.00	(280.00)	4,554,806.00	999,392.76	3,555,413.24
LOCAL REVENUES	6,236,886.75	3,129,797.23	3,107,089.52	864,888.00	490,184.27	374,703.73
OTHER SOURCES	72,200.00	31,300.58	40,899.42	24,500.00	21,038.43	3,461.57
TOTAL REVENUES	31,381,746.19	10,322,701.81	21,059,044.38	5,524,194.00	1,500,615.46	4,023,578.54
EXPENDITURES:						
INSTRUCTIONAL SERVICES	15,653,668.79	4,835,565.59	10,818,103.20	1,965,507.22	579,471.57	1,386,035.65
INSTRUCTIONAL SUPPORT SERVICES	4,781,504.00	1,473,641.81	3,307,862.19	1,090,248.96	321,557.46	768,691.50
OPERATIONS & MAINTENANCE	3,181,532.00	1,285,396.69	1,896,135.31	120,696.60	34,059.91	86,636.69
AUXILIARY SERVICES	2,705,014.00	830,753.17	1,874,260.83	2,473,194.73	846,306.15	1,626,888.58
GENERAL ADMINISTRATIVE SERVICES	1,767,702.01	767,470.48	1,000,231.53	321,003.60	100,013.98	220,989.62
CAPTIAL OUTLAY	1,133,561.05	31,931.75	1,101,629.30	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	124,000.00	16,030.98	107,969.02
OTHER EXPENDITURES	667,060.00	253,580.49	413,479.51	190,260.72	115,879.40	74,381.32
TOTAL EXPENDITURES	31,246,864.85	9,478,339.98	21,768,524.87	6,284,911.83	2,013,319.45	4,271,592.38
OTHER FUND SOURCES (USES):						
TRANSFERS IN	8,750.00	0.00	8,750.00	812,645.15	209,766.68	602,878.47
OTHER FUND SOURCES	160,400.25	0.00	160,400.25	0.00	0.00	0.00
TRANSFERS OUT	772,161.79	193,040.46	579,121.33	19,383.36	20,609.67	(1,226.31)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(603,011.54)	(193,040.46)	(409,971.08)	793,261.79	189,157.01	604,104.78
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(468,130.20)	651,321.37	(1,119,451.57)	32,543.96	(323,546.98)	356,090.94
BEGINNING FUND BALANCE - OCT 1	6,446,379.48	8,136,735.96	(1,690,356.48)	72,566.72	1,501,731.89	(1,429,165.17)
ENDING FUND BALANCE - JAN 31	5,978,249.28	8,788,057.33	(2,809,808.05)	105,110.68	1,178,184.91	(1,073,074.23)
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		2.34105648				

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 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	295,659.00	98,552.00	197,107.00	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	178.34	70,092.66
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	295,659.00	98,552.00	197,107.00	748,751.00	178.34	748,572.66
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	163,593.62	437,857.40
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
CAPTIAL OUTLAY	0.00	0.00	0.00	78,279.00	1,800.00	76,479.00
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	165,393.62	661,636.38
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(UNDER)EXPENDITURES & OTHER FUND USES	0.00	98,552.00	(98,552.00)	(78,279.00)	(165,215.28)	86,936.28
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 - JAN 31	0.00	2,063,647.54	(2,063,647.54)	(78,279.00)	1,564,706.23	(1,642,985.23)

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ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

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	26,126,798.44	7,249,876.00	18,876,922.44
FEDERAL REVENUES	0.00	0.00	0.00	4,554,806.00	999,672.76	3,555,133.24
LOCAL REVENUES	518,208.48	246,790.50	271,417.98	7,690,254.23	3,866,950.34	3,823,303.89
OTHER SOURCES	0.00	0.00	0.00	96,700.00	52,339.01	44,360.99
TOTAL REVENUES	518,208.48	246,790.50	271,417.98	38,468,558.67	12,168,838.11	26,299,720.56
EXPENDITURES:						
INSTRUCTIONAL SERVICES	109,269.96	31,067.73	78,202.23	17,728,445.97	5,446,104.89	12,282,341.08
INSTRUCTIONAL SUPPORT SERVICES	106,875.96	42,593.95	64,282.01	5,978,628.92	1,837,793.22	4,140,835.70
OPERATIONS & MAINTENANCE	60,200.00	12,694.59	47,505.41	3,963,879.62	1,495,744.81	2,468,134.81
AUXILIARY SERVICES	19,416.60	1,879.64	17,536.96	5,197,625.33	1,678,938.96	3,518,686.37
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	2,088,705.61	867,484.46	1,221,221.15
CAPTIAL OUTLAY	0.00	0.00	0.00	1,211,840.05	33,731.75	1,178,108.30
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	1,502,823.00	16,030.98	1,486,792.02
OTHER EXPENDITURES	128,483.36	79,819.15	48,664.21	985,804.08	449,279.04	536,525.04
TOTAL EXPENDITURES	546,245.88	168,055.06	378,190.82	39,200,711.56	11,825,108.11	27,375,603.45
OTHER FUND SOURCES (USES):						
TRANSFERS IN	4,500.00	32,140.17	(27,640.17)	825,895.15	241,906.85	583,988.30
OTHER FUND SOURCES	0.00	0.00	0.00	160,400.25	0.00	160,400.25
TRANSFERS OUT	12,850.00	40,301.96	(27,451.96)	804,395.15	253,952.09	550,443.06
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(8,350.00)	(8,161.79)	(188.21)	181,900.25	(12,045.24)	193,945.49
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(36,387.40)	70,573.65	(106,961.05)	(550,252.64)	331,684.76	(881,937.40)
BEGINNING FUND BALANCE - OCT 1	23,927.56	805,603.26	(781,675.70)	6,542,873.76	14,139,088.16	(7,596,214.40)
ENDING FUND BALANCE - JAN 31	(12,459.84)	876,176.91	(888,636.75)	5,992,621.12	14,470,772.92	(8,478,151.80)