

Pickens County Board of Education
 Combined Balance Sheet - All Fund Types and Account Groups
 For Month Ended July, 2006

Exhibit M-I-A

Fund Types & Account Groups	Governmental				Proprietary	Fiduciary	Account Group	Total
	General	Special Revenue	Debt Service	Capital Projects	Enterprise/ Internal	Trust & Agency	F/A & Long Term Debt	
Description	General	Special Revenue	Debt Service	Capital Projects	Enterprise/ Internal	Trust & Agency	F/A & Long Term Debt	Total
Assets & Other Debits								
Cash	\$857,141.13	\$638,596.58	\$59,096.98	\$47,721.11	\$0.00	\$222,436.95	\$0.00	\$1,824,992.75
Investments	675,702.89	237,539.27	0.00	757,071.23	0.00	153,237.65	0.00	1,823,551.04
Receivables	637.33	0.00	0.00	0.00	0.00	524.49	0.00	1,161.82
Inventories	0.00	80,831.40	0.00	0.00	0.00	0.00	0.00	80,831.40
Other Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	18,497,427.11	18,497,427.11
Other Debits	0.00	0.00	0.00	0.00	0.00	0.00	2,668,477.37	2,668,477.37
Total Assets & Other Debits	\$1,533,481.35	\$956,967.25	\$59,096.98	\$804,792.34	\$0.00	\$376,199.09	\$21,165,904.48	\$24,896,441.49
Liabilities & Fund Equity:								
Liabilities:								
Salaries & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paryoll W/H & Deductions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Claims Payable	135.00	0.00	0.00	0.00	0.00	330.54	0.00	465.54
Other Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Liabilities	0.00	5,136.21	0.00	0.00	0.00	0.00	0.00	5,136.21
Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	2,668,477.37	2,668,477.37
Total Liabilities	\$135.00	\$5,136.21	\$0.00	\$0.00	\$0.00	\$330.54	\$2,668,477.37	\$2,674,079.12
Fund Equity:								
Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Invest in Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	18,650,664.76	18,650,664.76
Regained Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributed Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserved Fund Balance	281,271.90	212,178.26	0.00	14,543.99	0.00	32,606.32	0.00	540,600.47
Unreserved Fund Balance	1,252,074.45	739,652.78	59,096.98	790,248.35	0.00	190,024.58	0.00	3,031,097.14
Total Fund Equity	\$1,533,346.35	\$951,831.04	\$59,096.98	\$804,792.34	\$0.00	\$222,630.90	\$18,650,664.76	\$22,222,362.37
Total Liabilities & Fund Equity	\$1,533,481.35	\$956,967.25	\$59,096.98	\$804,792.34	\$0.00	\$222,961.44	\$21,319,142.13	\$24,896,441.49

Pickens County Board of Education
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
Governmental and Expendable Trust Funds
For Month Ended July, 2006

Exhibit M-II-A

Fund Description	General			Special Revenue		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
State Revenues	\$14,161,506.80	\$14,136,656.00	\$24,850.80	\$0.00	\$0.00	\$0.00
Federal Revenues	1,250.00	54,092.65	-52,842.65	3,389,341.30	3,004,158.68	385,182.62
Local Revenues	1,829,962.10	2,149,880.52	-319,918.42	921,991.80	888,004.62	33,987.18
Other Sources	0.00	0.00	0.00	4,553.90	4,048.87	505.03
Total Revenues	\$15,992,718.90	\$16,340,629.17	-\$347,910.27	\$4,315,887.00	\$3,896,212.17	\$419,674.83
Expenditure:						
Instructional Services	\$9,875,811.00	\$9,772,607.49	\$103,203.51	\$2,099,780.70	\$2,100,594.71	-\$814.01
Instructional Support Services	2,335,946.50	2,447,135.98	-111,189.48	490,369.80	396,938.64	93,431.16
Operation & Maintenance	1,111,914.00	1,164,493.16	-52,579.16	209,439.40	141,443.38	67,996.02
Auxiliart Services	1,401,404.90	1,474,796.12	-73,391.22	1,816,504.00	1,653,479.77	163,024.23
General Administrative Services	697,165.10	606,816.73	90,348.37	210,902.40	195,120.25	15,782.15
Capital Outlay	0.00	0.00	0.00	2,500.00	0.00	2,500.00
Debt Service	243,585.00	192,184.33	51,400.67	0.00	3,000.00	-3,000.00
Other Expenditures	54,204.90	92,373.11	-38,168.21	254,288.00	287,097.02	-32,809.02
Total Expenditures	\$15,720,031.40	\$15,750,406.92	-\$30,375.52	\$5,083,784.30	\$4,777,673.77	\$306,110.53
Other Fund Sources (Uses):						
Other Fund Sources	\$199,717.60	\$238,562.70	-\$38,845.10	\$563,134.80	\$565,554.93	-\$2,420.13
Other Fund Uses	476,518.30	476,518.10	0.20	123,386.80	140,375.53	-16,988.73
Total Other Fund Sources (Uses):	-\$276,800.70	-\$237,955.40	-\$38,845.30	\$439,748.00	\$425,179.40	\$14,568.60
Excess Revenues & Other Sources Over (Under) Expenditures & Other Fund Uses	-\$4,113.20	\$352,266.85	-\$356,380.05	-\$328,149.30	-\$456,282.20	\$128,132.90
Beginning Fund Balance		\$1,181,079.50			\$1,408,113.24	
Ending Fund Balance		\$1,533,346.35			\$951,831.04	

Pickens County Board of Education
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 Governmental and Expendable Trust Funds
 For Month Ended July, 2006

Exhibit M-II-B

Fund Description	Debt Service			Capital Projects		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
State Revenues	\$0.00	\$0.00	\$0.00	\$508,774.10	\$580,002.55	-\$71,228.45
Federal Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Local Revenues	0.00	0.00	0.00	82,605.00	50,595.86	32,009.14
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	\$0.00	\$0.00	\$0.00	\$591,379.10	\$630,598.41	-\$39,219.31
Expenditure:						
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
Operation & Maintenance	0.00	0.00	0.00	870,306.80	990,260.65	-119,953.85
Auxiliart 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	818,579.40	260,507.49	558,071.91
Debt Service	0.00	0.00	0.00	118,895.00	0.00	118,895.00
Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$1,807,781.20	\$1,250,768.14	\$557,013.06
Other Fund Sources (Uses):						
Other Fund Sources	\$0.00	\$59,096.98	-\$59,096.98	\$0.00	\$0.00	\$0.00
Other Fund Uses	0.00	0.00	0.00	0.00	59,096.98	-59,096.98
Total Other Fund Sources (Uses):	\$0.00	\$59,096.98	-\$59,096.98	\$0.00	-\$59,096.98	\$59,096.98
Excess Revenues & Other Sources Over (Under) Expenditures & Other Fund Uses	\$0.00	\$59,096.98	-\$59,096.98	-\$1,216,402.10	-\$679,266.71	-\$537,135.39
Beginning Fund Balance		\$0.00			\$1,484,059.05	
Ending Fund Balance		\$59,096.98			\$804,792.34	

Pickens County Board of Education
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
Governmental and Expendable Trust Funds
For Month Ended July, 2006

Exhibit M-II-C

Fund Description	Expendable Trust			Total Governmental & Expend Trust Funds		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:						
State Revenues	\$0.00	\$0.00	\$0.00	\$14,670,280.90	\$14,716,658.55	-\$46,377.65
Federal Revenues	0.00	0.00	0.00	\$3,390,591.30	\$3,058,251.33	332,339.97
Local Revenues	251,179.90	280,496.55	-29,316.65	\$3,085,738.80	\$3,368,977.55	-283,238.75
Other Sources	0.00	0.00	0.00	\$4,553.90	\$4,048.87	505.03
Total Revenues	\$251,179.90	\$280,496.55	-\$29,316.65	\$21,151,164.90	\$21,147,936.30	\$3,228.60
Expenditure:						
Instructional Services	\$60,572.20	\$52,229.53	\$8,342.67	\$12,036,163.90	\$11,925,431.73	\$110,732.17
Instructional Support Services	67,864.70	78,293.17	-10,428.47	\$2,894,181.00	\$2,922,367.79	-28,186.79
Operation & Maintenance	10,978.70	8,439.02	2,539.68	\$2,202,638.90	\$2,304,636.21	-101,997.31
Auxiliart Services	2,333.20	0.00	2,333.20	\$3,220,242.10	\$3,128,275.89	91,966.21
General Administrative Services	0.00	0.00	0.00	\$908,067.50	\$801,936.98	106,130.52
Capital Outlay	0.00	0.00	0.00	\$821,079.40	\$260,507.49	560,571.91
Debt Service	5,416.60	1,500.00	3,916.60	\$367,896.60	\$196,684.33	171,212.27
Other Expenditures	94,903.40	65,138.44	29,764.96	\$403,396.30	\$444,608.57	-41,212.27
Total Expenditures	\$242,068.80	\$205,600.16	\$36,468.64	\$22,853,665.70	\$21,984,448.99	\$869,216.71
Other Fund Sources (Uses):						
Other Fund Sources	\$14,019.00	\$27,403.28	-\$13,384.28	\$776,871.40	\$890,617.89	-\$113,746.49
Other Fund Uses	22,670.40	38,525.41	-15,855.01	\$622,575.50	\$714,516.02	-91,940.52
Total Other Fund Sources (Uses):	-\$8,651.40	-\$11,122.13	\$2,470.73	\$154,295.90	\$176,101.87	-\$21,805.97
Excess Revenues & Other Sources Over (Under) Expenditures & Other Fund Uses	\$459.70	\$63,774.26	-\$63,314.56	-\$1,548,204.90	-\$660,410.82	-\$887,794.08
Beginning Fund Balance		\$158,856.64			\$4,232,108.43	
Ending Fund Balance		\$222,630.90			\$3,571,697.61	