



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.
State Superintendent of Education

Alabama
State Board
of Education

December 7, 2023

Governor Kay Ivey
President

Mr. James Chapman, Jr., Superintendent
Pickens County Board of Education
377 LaDow Center Circle
Carrollton, AL 35447

Jackie Zeigler
District I

Dear Mr. Chapman:

Tracie West
District II
Vice President

RE: FY 2023 Budget Amendment

Stephanie Bell
District III

Enclosed is your approved FY 2023 Systemwide Budget Amendment 1.

Yvette M. Richardson, Ed.D.
District IV

We appreciate the diligence and hard work required to develop this budget amendment. We intend to continue to provide you and your staff with guidance and assistance as we work together to meet the reporting requirements as outlined in the foundation and accountability laws.

Tonya S. Chestnut, Ed.D.
District V
President Pro Tem

Copies should be provided to your staff members who have responsibility in managing the budget and programs. If you have any questions, please call your accountant at (334) 694-4617.

Marie Manning
District VI

Sincerely,

Belinda McRae
District VII

Brandon T. Payne
Deputy State Superintendent
Administration and Finance

Wayne Reynolds, Ed.D.
District VIII

BTP/BK/LJ

Eric G. Mackey, Ed.D.
Secretary and
Executive Officer

Enclosure
cc: Chief School Financial Officer

STATE OF ALABAMA
DEPARTMENT OF EDUCATION

SEP 11 2023

Fiscal Year 2023
Original :
Amendment No.: XX

PICKENS COUNTY BOARD OF EDUCATION

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2022 - SEPTEMBER 30, 2023

This budget was approved by action of Pickens County Board of Education
on August 22, 2023 David Gibson Chairman, Board of Education
Month Day Year Chairman's signature

I certify that the information in this budget is correct to my best knowledge and belief, that expenditures will be in accordance with state and federal laws and regulations and approved program applications and plans, and the length of the school term shall not be less than 180 full instructional days or the hourly equivalent thereof.

James Chapman Superintendent
8/22/23 Date



Subscribed and sworn to before me this the
22 day of August, 2023

Margaret S. Seymer Notary Public

Reason for Amendment: (Be specific) BUDGET CARRYOVER FOR FEDERAL FUNDS AND GRANTS RECEIVED DURING THE
YEAR

Jennifer Shirley Contact Person
256.367.2083 Phone Number

APPROVED
Eric Mackey
State Superintendent of Education

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2023, Fiscal Period 10

	GOVERNMENTAL			FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
Revenues							
State Sources	\$19,739,883.85	\$0.00	\$235,011.00	\$701,780.00	\$0.00	\$20,676,674.85	
Federal Sources	\$1,000.00	\$13,559,725.22	\$0.00	\$0.00	\$0.00	\$13,560,725.22	
Local Sources	\$4,353,027.00	\$1,166,613.00	\$0.00	\$93,411.00	\$1,287,850.00	\$6,900,901.00	
Other Sources	\$167,627.00	\$659,133.36	\$0.00	\$0.00	\$0.00	\$826,760.36	
Total Revenues:	\$24,261,537.85	\$15,385,471.58	\$235,011.00	\$795,191.00	\$1,287,850.00	\$41,965,061.43	
Expenditures							
Instructional Services	\$13,223,818.49	\$5,474,387.41	\$0.00	\$0.00	\$170,700.00	\$18,868,905.90	
Instructional Support Services	\$3,771,325.45	\$2,314,364.16	\$0.00	\$0.00	\$140,274.00	\$6,225,963.61	
Operation & Maintenance Services	\$3,433,774.00	\$1,309,294.18	\$0.00	\$708,378.00	\$92,800.00	\$5,544,246.18	
Auxiliary Services	\$2,364,455.00	\$2,531,274.99	\$0.00	\$0.00	\$62,527.00	\$4,958,256.99	
General Administrative Services	\$1,286,419.00	\$743,166.17	\$0.00	\$0.00	\$0.00	\$2,029,585.17	
Capital Outlay	\$0.00	\$2,057,287.14	\$0.00	\$0.00	\$0.00	\$2,057,287.14	
Debt Service	\$431,500.00	\$0.00	\$287,402.00	\$295,065.75	\$121,000.00	\$1,134,967.75	
Other Expenditures	\$314,319.00	\$933,351.16	\$0.00	\$0.00	\$418,793.00	\$1,666,463.16	
Total Expenditures:	\$24,825,610.94	\$15,363,125.21	\$287,402.00	\$1,003,443.75	\$1,006,094.00	\$42,485,675.90	
Other Fund Sources (Uses)							
Other Fund Sources:	\$288,906.39	\$665,639.36	\$0.00	\$0.00	\$15,000.00	\$969,545.75	
Other Fund Uses:	\$643,133.36	\$31,289.00	\$0.00	\$0.00	\$23,463.00	\$697,885.36	
Total Other Fund Sources (Uses):	(\$354,226.97)	\$634,350.36	\$0.00	\$0.00	(\$8,463.00)	\$271,660.39	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$918,300.06)	\$656,696.73	(\$52,391.00)	(\$208,252.75)	\$273,293.00	(\$248,954.08)	
Beginning Fund Balance - October 1:	\$3,613,831.83	\$1,536,254.73	\$2,077,080.91	\$1,364,823.52	\$622,130.38	\$9,214,121.37	
Ending Fund Balance - September 30:	\$2,695,531.77	\$2,192,951.46	\$2,024,689.91	\$1,156,570.77	\$895,423.38	\$8,965,167.29	

Pickens County Board of Education
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
REVENUES						
STATE REVENUES	19,739,883.85	0.00	235,011.00	701,780.00	0.00	20,676,674.85
FEDERAL REVENUES	1,000.00	13,559,725.22	0.00	0.00	0.00	13,560,725.22
LOCAL REVENUES	4,353,027.00	1,166,613.00	0.00	93,411.00	1,287,850.00	6,900,901.00
OTHER REVENUES	167,627.00	659,133.36	0.00	0.00	0.00	826,760.36
TOTAL REVENUES	24,261,537.85	15,385,471.58	235,011.00	795,191.00	1,287,850.00	41,965,061.43
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,223,818.49	5,474,387.41	0.00	0.00	170,700.00	18,868,905.90
INSTRUCTIONAL SUPPORT SERVICES	3,771,325.45	2,314,364.16	0.00	0.00	140,274.00	6,225,963.61
OPERATIONS & MAINTENANCE	3,433,774.00	1,309,294.18	0.00	708,378.00	92,800.00	5,544,246.18
AUXILIARY SERVICES	2,364,455.00	2,531,274.99	0.00	0.00	62,527.00	4,958,256.99
GENERAL ADMINISTRATIVE SERVICES	1,286,419.00	743,166.17	0.00	0.00	0.00	2,029,585.17
CAPITAL OUTLAY	0.00	2,057,287.14	0.00	0.00	0.00	2,057,287.14
DEBT SERVICES	431,500.00	0.00	287,402.00	295,065.75	121,000.00	1,134,967.75
OTHER EXPENDITURES	314,319.00	933,351.16	0.00	0.00	418,793.00	1,666,463.16
TOTAL EXPENDITURES	24,825,610.94	15,363,125.21	287,402.00	1,003,443.75	1,006,094.00	42,485,675.90
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	288,906.39	665,639.36	0.00	0.00	15,000.00	969,545.75
OTHER FUND USES	643,133.36	31,289.00	0.00	0.00	23,463.00	697,885.36
TOTAL OTHER FUND SOURCES (USES)	(354,226.97)	634,350.36	0.00	0.00	(8,463.00)	271,660.39
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(918,300.06)	656,696.73	(52,391.00)	(208,252.75)	273,293.00	(248,954.08)
BEGINNING FUND BALANCE - OCT 1	3,613,831.83	1,536,254.73	2,077,080.91	1,364,823.52	622,130.38	9,214,121.37
ENDING FUND BALANCE - SEP 30	2,695,531.77	2,192,951.46	2,024,689.91	1,156,570.77	895,423.38	8,965,167.29

EXHIBIT B-1-A