

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0010	0012	0020	0030	0050
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00		0.00	1,170,174.86	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00		0.00	426,301.82	0.00	0.00
PURCHASED SERVICES	300-399	0.00		0.00	46,999.02	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00		0.00	23,784.81	0.00	0.00
CAPITAL OUTLAY	500-599	0.00		0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00		0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	2,172,513.03	0.00	1,667,260.51	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00		0.00	405,505.73	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00		0.00	131,987.27	0.00	0.00
PURCHASED SERVICES	300-399	0.00		0.00	19,733.26	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00		0.00	2,916.78	0.00	0.00
CAPITAL OUTLAY	500-599	0.00		0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00		0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	475,234.19	0.00	560,143.04	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00		0.00	44,599.49	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00		0.00	27,881.25	0.00	0.00
PURCHASED SERVICES	300-399	0.00		0.00	114,556.33	0.00	23,318.98
MATERIALS & SUPPLIES	400-499	0.00		0.00	3,097.91	0.00	0.00
CAPITAL OUTLAY	500-599	0.00		0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00		0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	167,256.00	0.00	190,134.98	0.00	23,318.98



Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-11-C-1
		0000	0010	0012	0020	0030	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	2,815,940.40	0.00	2,791,638.10	0.00	23,318.98
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	152,113.20	0.00	90,422.52	0.00	0.00
OTHER FUND USES	920-929	0.00		0.00		0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	152,113.20	0.00	90,422.52	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	2,968,053.60	0.00	2,882,060.62	0.00	23,318.98

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL						8100
		0060	0070	0080	0090	6000		
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	010-199	2,015,269.19	1,901,020.20	1,182,087.30	958,030.67	54,836.49	91,878.17	
PERSONAL SERVICES	200-299	699,401.20	670,448.42	432,037.40	348,253.75	27,455.61	28,581.36	
EMPLOYEE BENEFITS	300-399	81,213.03	36,716.61	39,572.07	33,362.06	1,837.13	86,094.69	
PURCHASED SERVICES	400-499	43,258.75	73,248.58	16,203.29	19,285.19	118,439.49	111,375.63	
MATERIALS & SUPPLIES	500-599	0.00	0.00	0.00	0.00	7,700.00	0.00	
CAPITAL OUTLAY	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS		2,839,142.17	2,681,433.81	1,669,900.06	1,358,931.67	210,268.72	317,929.85	
TOTAL INSTRUCTIONAL SERVICES								
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	314,189.42	461,687.69	347,182.22	250,148.67	339,273.03	183,546.43	
EMPLOYEE BENEFITS	200-299	105,107.69	145,275.81	111,972.10	83,462.33	109,534.32	57,112.93	
PURCHASED SERVICES	300-399	2,609.65	7,129.82	13,655.53	7,424.74	7,792.40	120,973.62	
MATERIALS & SUPPLIES	400-499	5,677.92	4,962.59	1,051.22	2,634.74	569.08	7,316.59	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		427,584.68	619,055.91	473,811.07	343,670.48	457,168.83	368,949.57	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	40,132.36	22,943.04	18,323.73	16,134.24	20,613.96	0.00	
EMPLOYEE BENEFITS	200-299	22,040.97	13,709.03	13,000.50	12,679.80	13,694.31	0.00	
PURCHASED SERVICES	300-399	101,085.18	122,507.60	115,900.88	57,640.06	56,846.17	36,227.26	
MATERIALS & SUPPLIES	400-499	3,994.50	7,299.11	2,122.18	1,408.19	8,809.54	1,291.96	
CAPITAL OUTLAY	500-599	55,987.00	56,937.90	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	69,000.00	45,000.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		292,240.01	268,396.68	149,347.29	87,862.29	99,963.98	37,519.22	

EXHIBIT A-II-1-A-2



Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-2	
		0060	0070	0080	0090	6000	8100	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	209,031.65	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	90,303.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	17,747.76	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,094.69	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	11,889.17	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	333,066.27	
TOTAL EXPENDITURES	1000-9899	3,560,863.12	3,901,070.40	2,679,765.36	1,791,327.69	806,669.25	1,079,024.18	
OTHER FUND USES								
TRANSFERS OUT	9910							
	920-929	0.00	196,562.16	100,182.72	103,852.80	0.00	885.42	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	196,562.16	100,182.72	103,852.80	0.00	885.42	
TOTAL EXPEND & OTHER FUND USES	(NET)	3,560,863.12	4,097,632.56	2,779,948.08	1,895,180.49	806,669.25	1,079,909.60	

Pickens County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8210	8220	8230	8310	8390	8410
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	54,842.04	108,193.14	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	20,028.30	37,294.77	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	138,176.94	96,316.76	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,603.54	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	766.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		213,047.28	243,408.21	766.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	267,750.80	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	82,712.84	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	141,391.04	462,494.44	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	520.88	131,407.64	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	61,847.93	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	203,759.85	944,365.72	24,000.00





Pickens County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					8410
		8210	8220	8230	8310	8390	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	213,047.28	260,101.74	152,616.86	203,759.85	944,365.72	976,818.41
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	213,047.28	260,101.74	152,616.86	203,759.85	944,365.72	976,818.41

Pickens County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-11-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL						
		8420	8610	8620	8630	8640	8690	
EXPENDITURES								
INSTRUCTIONAL SERVICES	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	43,218.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	18,334.08	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	61,552.08	0.00	0.00
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,075.00	50,040.07	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	496.35	5,018.95	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	12,734.56	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		12,734.56	0.00	0.00	0.00	3,571.35	55,059.02	0.00



Pickens County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-1-C-4
		8420	8610	8620	8630	8640	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	12,734.56	672,597.47	38.00	19,037.81	206,484.83	256,429.47
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)						
TOTAL EXPEND & OTHER FUND USES	(NET)	12,734.56	672,597.47	38.00	19,037.81	206,484.83	256,429.47



Pickens County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
		9200	9400	9500	9545	9900	
EXHIBIT A-11-1-B-5							
AUXILIARY SERVICES	4000-4999	0.00	0.00	2,758.80	0.00	0.00	957,351.28
PERSONAL SERVICES	010-199	0.00	0.00	509.25	0.00	0.00	572,791.51
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	116,425.24
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	425,026.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	25,957.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	3,268.05	0.00	0.00	2,097,551.50
GENERAL ADMINISTRATIVE SERVICES							
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	0.00	0.00	529,372.50
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	147,740.50
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	481,930.73
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	36,251.71
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	19,660.16
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	1,214,955.60
CAPITAL OUTLAY - REAL PROPERTY							
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE							
PRINCIPLE	8000-8999	215,000.00	0.00	0.00	0.00	0.00	215,000.00
INTEREST	931-931	178,525.00	0.00	0.00	0.00	0.00	178,525.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00	4,043.07
TOTAL DEBT SERVICE	300-997	393,525.00	0.00	0.00	0.00	0.00	397,568.07

Pickens County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
		9200	9400	9500	9545	9900	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	209,031.65
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	90,303.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	64,247.76
PURCHASED SERVICES	300-399	0.00	0.00	0.00	46,500.00	0.00	4,094.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	11,889.17
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	379,566.27
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	46,500.00	0.00	
TOTAL EXPENDITURES	1000-9899	393,525.00	0.00	3,268.05	46,500.00	0.00	23,810,942.53
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	644,018.82
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	644,018.82
TOTAL EXPEND & OTHER FUND USES	(NET)	393,525.00	0.00	3,268.05	46,500.00	0.00	24,454,961.35

EXHIBIT A-II-I-C-5

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0010	0020	0050	0060	0070
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	272,904.08	154,922.22	0.00	198,538.35	133,840.15
EMPLOYEE BENEFITS	200-299	0.00	116,462.12	67,463.42	0.00	87,227.54	60,693.01
PURCHASED SERVICES	300-399	0.00	6,687.70	15,378.62	0.00	31,289.00	47,005.40
MATERIALS & SUPPLIES	400-499	0.00	68,010.47	33,569.83	0.00	40,464.99	187,898.97
CAPITAL OUTLAY	500-599	0.00	0.00	5,649.00	0.00	0.00	7,166.84
OTHER OBJECTS	600-997	0.00	0.00	12,403.32	0.00	0.00	10,867.60
TOTAL INSTRUCTIONAL SERVICES		0.00	464,064.37	289,387.41	0.00	357,519.88	447,471.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	85,802.56	131,173.60	0.00	90,317.86	113,337.86
EMPLOYEE BENEFITS	200-299	0.00	31,812.46	43,608.74	0.00	26,151.58	38,627.06
PURCHASED SERVICES	300-399	0.00	5,373.20	47,405.16	0.00	2,494.73	21,997.24
MATERIALS & SUPPLIES	400-499	0.00	13,298.55	29,997.28	0.00	13,437.42	9,635.67
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,151.26	0.00	590.00	9,092.46
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	136,286.77	253,336.04	0.00	132,991.59	192,685.29
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	32,860.81	19,883.98	0.00	19,667.50	30,179.00
EMPLOYEE BENEFITS	200-299	0.00	14,411.64	1,523.08	0.00	1,506.56	14,209.70
PURCHASED SERVICES	300-399	0.00	5,335.09	30,093.04	0.00	10,117.14	50,613.45
MATERIALS & SUPPLIES	400-499	0.00	7,875.43	7,912.40	0.00	7,207.93	34,968.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	60,482.97	59,412.50	0.00	38,499.13	129,970.63





Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0000	0010	0020	0050	0060	0070
OTHER EXPENDITURES	9000-9899	0.00	87,077.50	55,995.00	0.00	21,375.00	5,250.00
PERSONAL SERVICES	010-199	0.00	16,596.19	10,894.26	0.00	4,324.32	1,002.76
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	126,178.62	0.00	15,829.14	44,314.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	6,182.74	0.00	3,542.50	6,584.84
TOTAL OTHER EXPENDITURES		0.00	103,673.69	199,250.62	0.00	45,070.96	57,152.05
TOTAL EXPENDITURES	1000-9899	0.00	1,470,332.27	1,331,029.04	0.00	580,617.16	1,494,585.16
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	81,019.13	95,272.80	0.00	1,476.06	10,377.87
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	81,019.13	95,272.80	0.00	1,476.06	10,377.87
TOTAL OTHER FUND USES	900-997	0.00	81,019.13	95,272.80	0.00	1,476.06	10,377.87
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	1,551,351.40	1,426,301.84	0.00	582,093.22	1,504,963.03

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-11-A-2
		0080	0090	6000	8100	8210	
<b>EXPENDITURES</b>							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	010-199	316,745.90	154,225.55	0.00	1,645.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	119,778.66	72,698.76	0.00	314.23	0.00	0.00
PURCHASED SERVICES	300-399	36,381.81	7,894.15	6,115.29	21,315.72	0.00	0.00
MATERIALS & SUPPLIES	400-499	27,298.12	11,947.92	16,772.50	722,989.23	0.00	0.00
CAPITAL OUTLAY	500-599	14,999.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	14,299.53	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		529,503.02	246,766.38	22,887.79	746,264.18	0.00	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	45,263.99	35,597.28	0.00	222,449.12	0.00	107,190.96
PURCHASED SERVICES	200-299	13,832.60	11,857.41	0.00	65,565.83	0.00	39,572.67
MATERIALS & SUPPLIES	300-399	26,443.93	6,076.11	47,549.88	133,693.34	2,551.58	173,967.19
CAPITAL OUTLAY	400-499	2,271.56	3,937.59	4,773.54	2,812.76	2,541.00	4,366.49
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	195.21	0.00	2,994.25	0.00	0.00	595.00
		88,007.29	57,468.39	55,317.67	424,521.05	5,092.58	325,692.31
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	7,057.33	1,400.00	10,463.64	9,995.73	0.00	0.00
PURCHASED SERVICES	200-299	706.47	267.40	801.52	765.67	0.00	0.00
MATERIALS & SUPPLIES	300-399	32,322.17	25,834.72	2,800.44	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	28,867.48	2,494.39	5,466.83	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	68,953.45	29,996.51	19,532.43	10,761.40	0.00	0.00



Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0080	0090	6000	8100	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	40,330.00	69,765.00	0.00	20,737.59	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,456.14	12,901.38	0.00	7,009.46	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	23,857.85	0.00	1,506.08	15,550.04	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	120.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		71,643.99	82,666.38	1,626.08	43,297.09	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,174,853.98	760,430.15	99,663.67	1,364,347.05	5,092.58	653,170.80
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	5,494.17	99.37	179.37	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	5,494.17	99.37	179.37	0.00	0.00	0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	1,180,348.15	760,529.52	99,843.04	1,364,347.05	5,092.58	653,170.80

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-11-11-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8300	8320	8410	8640	9100	9400
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	3,146.25	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	241.02	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	9,269.01	28,682.51	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		12,656.28	28,682.51	0.00	0.00	0.00	0.00



Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					9400
		8300	8320	8410	8640	9100	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	346.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	346.18
TOTAL EXPENDITURES	1000-9899	12,656.28	28,682.51	1,018.66	4,819.00	57,545.52	346.18
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	12,656.28	28,682.51	1,018.66	4,819.00	57,545.52	346.18



Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,232,822.25
EMPLOYEE BENEFITS	200-299	524,637.74
PURCHASED SERVICES	300-399	172,067.69
MATERIALS & SUPPLIES	400-499	1,108,952.03
CAPITAL OUTLAY	500-599	27,814.84
OTHER OBJECTS	600-997	37,570.45
TOTAL INSTRUCTIONAL SERVICES		3,103,865.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	831,128.23
EMPLOYEE BENEFITS	200-299	271,028.35
PURCHASED SERVICES	300-399	467,552.36
MATERIALS & SUPPLIES	400-499	87,071.86
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	14,618.18
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,671,398.98
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	134,654.24
EMPLOYEE BENEFITS	200-299	34,433.06
PURCHASED SERVICES	300-399	157,116.05
MATERIALS & SUPPLIES	400-499	132,744.46
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		458,947.81

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
<b>AUXILIARY SERVICES</b>		
PERSONAL SERVICES	4000-4999	782,575.29
EMPLOYEE BENEFITS	010-199	412,660.36
PURCHASED SERVICES	200-299	130,085.41
MATERIALS & SUPPLIES	300-399	1,015,249.18
CAPITAL OUTLAY	400-499	192,387.00
OTHER OBJECTS	500-599	132,947.60
TOTAL AUXILIARY SERVICES	600-997	2,665,904.84
<b>GENERAL ADMINISTRATIVE SERVICES</b>		
PERSONAL SERVICES	6000-6999	275,872.92
EMPLOYEE BENEFITS	010-199	86,685.06
PURCHASED SERVICES	200-299	15,068.83
MATERIALS & SUPPLIES	300-399	23,504.19
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	70,669.82
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	471,800.82
<b>CAPITAL OUTLAY - REAL PROPERTY</b>		
PERSONAL SERVICES	7000-7999	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	57,545.52
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	57,545.52
<b>DEBT SERVICE</b>		
PRINCIPLE	8000-8999	0.00
INTEREST	931-931	0.00
OTHER OBJECTS	932-932	5,000.00
TOTAL DEBT SERVICE	300-997	5,000.00

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	300,530.09
EMPLOYEE BENEFITS	200-299	60,184.51
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	227,582.36
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	16,430.08
TOTAL OTHER EXPENDITURES		604,727.04
TOTAL EXPENDITURES	1000-9899	9,039,190.01
OTHER FUND USES		
TRANSFERS OUT	9910	
	920-929	193,918.77
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	193,918.77
TOTAL EXPEND. & OTHER FUND USES	(NET)	9,233,108.78

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	8410	(Memo Only)
EXPENDITURES				
INSTRUCTIONAL SERVICES	1000-9899	0.00	0.00	0.00
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES				
PERSONAL SERVICES	2000-2999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	0.00	0.00	0.00
OPERATION & MAINTENANCE				
PERSONAL SERVICES	3000-3999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	0.00	0.00

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-B-1

FUND TYPES		GOVERNMENTAL - DEBT SERVICES		
DESCRIPTION - COST CENTER	ACCT #	0000	8410	(Memo Only)
<b>AUXILIARY SERVICES</b>				
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00
<b>GENERAL ADMINISTRATIVE SERVICES</b>				
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00
<b>CAPITAL OUTLAY - REAL PROPERTY</b>				
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00
<b>DEBT SERVICE</b>				
PRINCIPLE	8000-8999	0.00	230,112.92	230,112.92
INTEREST	931-931	0.00	57,188.54	57,188.54
OTHER OBJECTS	932-932	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	287,301.46	287,301.46

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - DEBT SERVICES (Memo Only)		
		0000	8410	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	287,301.46	287,301.46
OTHER FUND USES				
TRANSFERS OUT	9910	0.00	0.00	0.00
	920-929	0.00	0.00	0.00
	9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	287,301.46	287,301.46

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL
		0000	0010	0020	0060	0070	
REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00
		36,945.21	36,945.21	52,357.25	28,464.78	30,526.83	80,338.57
		36,945.21	36,945.21	52,357.25	28,464.78	30,526.83	80,338.57

EXHIBIT A-II-IV-A-1





Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					TOTAL EXPENDITURES
		0000	0010	0020	0060	0070	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	36,945.21	52,357.25	28,464.78	30,526.83	80,338.57
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	900-997 (NET)	0.00	36,945.21	52,357.25	28,464.78	30,526.83	80,338.57

EXHIBIT A-II-IV-C-1

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					
		0090	6000	8390	8410	8420	8690
REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	61,187.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	48,740.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	33,179.10	0.00	0.00	0.00	43,215.74	0.00
TOTAL OPERATION & MAINTENANCE		81,919.10	14,487.50	61,187.00	0.00	43,215.74	13,654.29
			14,487.50		0.00	43,215.74	13,654.29



Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS						TOTAL EXPENDITURES
		0090	6000	8390	8410	8420	8690	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	81,919.10	14,487.50	61,187.00	0.00	43,215.74	13,654.29	
OTHER FUND USES								
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	81,919.10	14,487.50	61,187.00	0.00	43,215.74	13,654.29	

EXHIBIT A-II-IV-C-2

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS		
		9100	9200	(Memo Only)
REVENUES	1000-8999	0.00	0.00	0.00
EXPENDITURES	1000-9899	0.00	0.00	0.00
INSTRUCTIONAL SERVICES	1000-1999	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	61,187.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	48,740.00
OTHER OBJECTS	600-977	4,750.00	0.00	337,919.27
TOTAL OPERATION & MAINTENANCE		4,750.00	0.00	447,846.27

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only)
<b>AUXILIARY SERVICES</b>				
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00
<b>GENERAL ADMINISTRATIVE SERVICES</b>				
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00
<b>CAPITAL OUTLAY - REAL PROPERTY</b>				
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00
<b>DEBT SERVICE</b>				
PRINCIPLE	8000-8999	0.00	97,870.87	97,870.87
INTEREST	931-931	0.00	49,194.88	49,194.88
OTHER OBJECTS	932-932	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	147,065.75	147,065.75

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-C-3  
 GOVERNMENTAL - CAPITAL PROJECTS

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	(Memo Only)
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	4,750.00	147,065.75	594,912.02
OTHER FUND USES				
TRANSFERS OUT	9910	0.00	0.00	0.00
	920-929	0.00	0.00	0.00
	9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	4,750.00	147,065.75	594,912.02

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0010	0020	0050	0060	0070	0080
<b>EXPENDITURES</b>							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,788.19	17,437.02	15,529.68
MATERIALS & SUPPLIES	400-499	0.00	451.84	0.00	230.62	18,063.32	13,899.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,080.00	0.00	0.00	1,943.00	3,764.12
TOTAL INSTRUCTIONAL SERVICES		0.00	1,531.84	0.00	2,018.81	37,443.34	33,193.66
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	59,397.76	0.00	9,260.88	31,598.00	20,449.28
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	25,726.51	6,872.33	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	0.00	59,397.76	0.00	34,987.39	12,378.71	20,449.28
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	30,595.63	7,064.44
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	28,534.43	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	0.00	0.00	28,534.43	30,595.63	7,064.44



Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0010	0020	0050	0060	0070	0080
AUXILIARY SERVICES	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	5,569.50	0.00	0.00	11,599.50	4,027.30
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	5,569.50	0.00	0.00	11,599.50	4,027.30
GENERAL ADMINISTRATIVE SERVICES	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	78,400.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	78,400.00	0.00

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0010	0020	0050	0060	0070	0080
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	7,451.54	0.00	0.00	144,167.07	27,765.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	86.00	12,190.25	0.00
TOTAL OTHER EXPENDITURES		0.00	7,451.54	0.00	86.00	156,357.32	27,765.97
TOTAL EXPENDITURES	1000-9899	0.00	73,950.64	0.00	65,626.63	365,244.83	92,500.65
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	16,237.88	0.00	0.00	33,564.16	290.67
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	16,237.88	0.00	0.00	33,564.16	290.67
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	90,188.52	0.00	65,626.63	398,808.99	92,791.32

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0090	6000	(Memo Only)
<b>EXPENDITURES</b>				
<b>INSTRUCTIONAL SERVICES</b>				
PERSONAL SERVICES	1000-9899	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	3,888.55	42,314.54
MATERIALS & SUPPLIES	300-399	3,671.10	509.80	33,155.44
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	975.00	7,762.12
TOTAL INSTRUCTIONAL SERVICES	600-997	3,671.10	5,373.35	83,232.10
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
PERSONAL SERVICES	2000-2999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	1,975.03	145,093.82
MATERIALS & SUPPLIES	300-399	22,412.87	1,448.14	34,046.98
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	1,954.00	14,332.71
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	22,412.87	5,377.17	193,473.51
<b>OPERATION &amp; MAINTENANCE</b>				
PERSONAL SERVICES	3000-3999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	37,660.07
MATERIALS & SUPPLIES	300-399	0.00	0.00	31,132.43
CAPITAL OUTLAY	400-499	2,598.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	2,598.00	0.00	68,792.50

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0090	6000	(Memo Only)
FIDUCIARY - EXPENDABLE TRUST				
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AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	636.40	190.55	22,023.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		636.40	190.55	22,023.25
-----				
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
-----				
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
-----				
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	78,400.00
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		0.00	0.00	78,400.00

Pickens County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0090	6000	FIDUCIARY - EXPENDABLE TRUST (Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	3,623.37	183,007.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	12,276.25
TOTAL OTHER EXPENDITURES		0.00	3,623.37	195,284.20
TOTAL EXPENDITURES	1000-9899	29,318.37	14,564.44	641,205.56
OTHER FUND USES				
TRANSFERS OUT	9910	368.40	149.46	50,610.57
OTHER FUND USES	920-929	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	368.40	149.46	50,610.57
TOTAL EXPEND & OTHER FUND USES	(NET)	29,686.77	14,713.90	691,816.13