

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

EXHIBIT A-III-I-A-1

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - GENERAL |              |            |            |            |            |
|--------------------------------------|-----------|------------------------|--------------|------------|------------|------------|------------|
|                                      |           | 1100                   | 1200         | 1201       | 1202       | 1203       | 1204       |
| REVENUES                             | 1000-8999 |                        |              |            |            |            |            |
| EXPENDITURES                         | 1000-9899 |                        |              |            |            |            |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                        |              |            |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 600,418.92             | 299,443.49   | 552,871.90 | 483,494.19 | 480,064.16 | 406,596.69 |
| EMPLOYEE BENEFITS                    | 200-299   | 213,976.03             | 97,071.02    | 195,404.41 | 180,164.38 | 173,962.88 | 145,341.79 |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 131,157.88   | 0.00       | 0.00       | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 87,495.54    | 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         | 0.00       | 0.00       | 0.00       | 0.00       |
| TOTAL INSTRUCTIONAL SERVICES         |           | 814,394.95             | 615,167.93   | 748,276.31 | 663,658.57 | 654,027.04 | 551,938.48 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                        |              |            |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 931,297.77   | 0.00       | 0.00       | 0.00       | 0.00       |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 301,343.05   | 0.00       | 0.00       | 0.00       | 0.00       |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 15,253.87    | 0.00       | 0.00       | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 8,312.66     | 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                   | 1,256,207.35 | 0.00       | 0.00       | 0.00       | 0.00       |
| OPERATION & MAINTENANCE              | 3000-3999 |                        |              |            |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 79,209.64    | 0.00       | 0.00       | 0.00       | 0.00       |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 48,901.23    | 0.00       | 0.00       | 0.00       | 0.00       |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 308,888.80   | 0.00       | 0.00       | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 8,421.07     | 0.00       | 0.00       | 0.00       | 0.00       |
| CAPITAL OUTLAY                       | 500-599   | 0.00                   | 55,987.00    | 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                   | 501,407.74   | 0.00       | 0.00       | 0.00       | 0.00       |



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

EXHIBIT A-III-I-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #        | GOVERNMENTAL - GENERAL |              |            |            |            | TOTAL EXPENDITURES |
|-------------------------------------|---------------|------------------------|--------------|------------|------------|------------|--------------------|
|                                     |               | 1100                   | 1200         | 1201       | 1202       | 1203       |                    |
| 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     | 814,394.95             | 2,381,102.97 | 748,276.31 | 663,658.57 | 654,027.04 | 551,938.48         |
| OTHER FUND USES                     |               |                        |              |            |            |            |                    |
| TRANSFERS OUT                       | 9910          |                        |              |            |            |            |                    |
| 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 EXPENDITURES, OTHER FUND USES | 900-997 (NET) | 0.00                   | 0.00         | 0.00       | 0.00       | 0.00       | 0.00               |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)         | 814,394.95             | 2,381,102.97 | 748,276.31 | 663,658.57 | 654,027.04 | 551,938.48         |

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

EXHIBIT A-III-1-A-2

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - GENERAL |            |              |            |            |            |
|--------------------------------------|-----------|------------------------|------------|--------------|------------|------------|------------|
|                                      |           | 1205                   | 1206       | 1500         | 1502       | 1520       | 1540       |
| REVENUES                             | 1000-8999 |                        |            |              |            |            |            |
| EXPENDITURES                         | 1000-9899 |                        |            |              |            |            |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                        |            |              |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 461,854.88             | 453,328.36 | 199,468.93   | 442,133.15 | 553,496.51 | 542,905.64 |
| EMPLOYEE BENEFITS                    | 200-299   | 153,601.59             | 157,520.74 | 109,449.89   | 159,852.67 | 183,465.04 | 173,407.04 |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 0.00       | 68,484.73    | 0.00       | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00       | 112,236.68   | 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         |           | 615,456.47             | 610,849.10 | 489,640.23   | 601,985.82 | 736,961.55 | 716,312.68 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                        |            |              |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 0.00       | 1,213,463.14 | 0.00       | 0.00       | 0.00       |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 0.00       | 389,152.31   | 0.00       | 0.00       | 0.00       |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 0.00       | 9,245.54     | 0.00       | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00       | 8,930.59     | 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       | 1,620,791.58 | 0.00       | 0.00       | 0.00       |
| OPERATION & MAINTENANCE              | 3000-3999 |                        |            |              |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 0.00       | 85,866.26    | 0.00       | 0.00       | 0.00       |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 0.00       | 54,590.78    | 0.00       | 0.00       | 0.00       |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 0.00       | 349,772.00   | 0.00       | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00       | 12,163.10    | 0.00       | 0.00       | 0.00       |
| CAPITAL OUTLAY                       | 500-599   | 0.00                   | 0.00       | 56,937.90    | 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       | 559,330.04   | 0.00       | 0.00       | 0.00       |



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

EXHIBIT A-III-I-C-2

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |            |              |            |            |            |
|-------------------------------------|-----------|------------------------|------------|--------------|------------|------------|------------|
|                                     |           | 1205                   | 1206       | 1500         | 1502       | 1520       | 1540       |
| 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 | 615,456.47             | 610,849.10 | 2,677,334.81 | 601,985.82 | 736,961.55 | 716,312.68 |
| OTHER FUND USES                     |           |                        |            |              |            |            |            |
| TRANSFERS OUT                       | 9910      |                        |            |              |            |            |            |
|                                     | 920-929   | 0.00                   | 0.00       | 0.00         | 0.00       | 0.00       | 0.00       |
|                                     | 9900-9999 |                        |            |              |            |            |            |
|                                     | 900-997   | 0.00                   | 0.00       | 0.00         | 0.00       | 0.00       | 0.00       |
|                                     | (NET)     | 0.00                   | 0.00       | 0.00         | 0.00       | 0.00       | 0.00       |
| TOTAL OTHER FUND USES               |           | 0.00                   | 0.00       | 0.00         | 0.00       | 0.00       | 0.00       |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 615,456.47             | 610,849.10 | 2,677,334.81 | 601,985.82 | 736,961.55 | 716,312.68 |







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

EXHIBIT A-III-1-C-3

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #        | GOVERNMENTAL - GENERAL |           |            |            |           | TOTAL EXPENDITURES |
|-------------------------------------|---------------|------------------------|-----------|------------|------------|-----------|--------------------|
|                                     |               | 1560                   | 1581      | 1602       | 1621       | 1700      |                    |
| 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     | 586,025.75             | 69,271.36 | 678,226.24 | 172,652.59 | 93,934.59 | 994,185.98         |
| 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 EXPENDITURES, OTHER FUND USES | 900-997 (NET) | 586,025.75             | 69,271.36 | 678,226.24 | 172,652.59 | 93,934.59 | 994,185.98         |
|                                     | (NET)         |                        |           |            |            |           |                    |





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

EXHIBIT A-III-1-C-4

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |           |            |            |            |              |
|-------------------------------------|-----------|------------------------|-----------|------------|------------|------------|--------------|
|                                     |           | 2400                   | 2800      | 2900       | 3500       | 3600       | 3800         |
| 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 | 952,393.65             | 27,270.46 | 199,698.25 | 127,496.26 | 259,130.38 | 1,302,278.49 |
| OTHER FUND USES                     |           |                        |           |            |            |            |              |
| TRANSFERS OUT                       | 9910      |                        |           |            |            |            |              |
|                                     | 920-929   | 0.00                   | 0.00      | 0.00       | 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)     | 0.00                   | 0.00      | 0.00       | 0.00       | 0.00       | 0.00         |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 952,393.65             | 27,270.46 | 199,698.25 | 127,496.26 | 259,130.38 | 1,302,278.49 |





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

EXHIBIT A-III-L-C-5

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |           |           |           |           |           |
|-------------------------------------|-----------|------------------------|-----------|-----------|-----------|-----------|-----------|
|                                     |           | 4400                   | 4500      | 4501      | 4502      | 4503      | 4506      |
| 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 | 9,830.01               | 11,693.39 | 14,119.64 | 33,400.27 | 64,831.07 | 12,122.35 |
| OTHER FUND USES                     |           |                        |           |           |           |           |           |
| TRANSFERS OUT                       | 9910      |                        |           |           |           |           |           |
|                                     | 920-929   | 0.00                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
|                                     | 9900-9999 |                        |           |           |           |           |           |
|                                     | 900-997   | 0.00                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
|                                     | (NET)     | 0.00                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| TOTAL OTHER FUND USES               |           | 0.00                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 9,830.01               | 11,693.39 | 14,119.64 | 33,400.27 | 64,831.07 | 12,122.35 |







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

EXHIBIT A-III-1-C-6

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #        | GOVERNMENTAL - GENERAL |           |            |           |            | 8100       | 8210 |
|-------------------------------------|---------------|------------------------|-----------|------------|-----------|------------|------------|------|
|                                     |               | 4508                   | 4510      | 4711       | 4712      |            |            |      |
| OTHER EXPENDITURES                  | 9000-9899     |                        |           |            |           |            |            |      |
| PERSONAL SERVICES                   | 010-199       | 0.00                   | 0.00      | 144,947.12 | 64,084.53 | 0.00       | 0.00       |      |
| EMPLOYEE BENEFITS                   | 200-299       | 0.00                   | 0.00      | 62,266.93  | 28,036.07 | 0.00       | 0.00       |      |
| PURCHASED SERVICES                  | 300-399       | 0.00                   | 0.00      | 16,348.69  | 1,399.07  | 0.00       | 0.00       |      |
| MATERIALS & SUPPLIES                | 400-499       | 0.00                   | 0.00      | 2,491.78   | 1,602.91  | 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      | 11,889.17  | 0.00      | 0.00       | 0.00       |      |
| TOTAL OTHER EXPENDITURES            |               | 0.00                   | 0.00      | 237,943.69 | 95,122.58 | 0.00       | 0.00       |      |
| TOTAL EXPENDITURES                  | 1000-9899     | 6,890.73               | 21,322.65 | 285,941.28 | 95,122.58 | 261,068.01 | 486,815.90 |      |
| OTHER FUND USES                     |               |                        |           |            |           |            |            |      |
| TRANSFERS OUT                       | 9910          |                        |           |            |           |            |            |      |
| 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 EXPENDITURES, OTHER FUND USES | 900-997 (NET) | 6,890.73               | 21,322.65 | 285,941.28 | 95,122.58 | 261,068.01 | 486,815.90 |      |

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

EXHIBIT A-III-I-A-7

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - GENERAL |        |            |            |            |      |
|--------------------------------------|-----------|------------------------|--------|------------|------------|------------|------|
|                                      |           | 8220                   | 8230   | 8300       | 8310       | 8390       | 8410 |
| REVENUES                             | 1000-8999 |                        |        |            |            |            |      |
| 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   | 159,382.44             | 0.00   | 0.00       | 0.00       | 0.00       | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 54,873.75              | 0.00   | 0.00       | 0.00       | 0.00       | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 116,303.53             | 0.00   | 0.00       | 0.00       | 0.00       | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 480.63                 | 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                   | 379.00 | 0.00       | 0.00       | 0.00       | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 331,040.35             | 379.00 | 0.00       | 0.00       | 0.00       | 0.00 |
| OPERATION & MAINTENANCE              | 3000-3999 |                        |        |            |            |            |      |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 0.00   | 0.00       | 0.00       | 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   | 89,729.68  | 144,466.04 | 462,494.44 | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00   | 6,807.26   | 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   | 150,734.56 | 0.00       | 0.00       | 0.00 |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00                   | 0.00   | 247,271.50 | 206,834.85 | 944,365.72 | 0.00 |



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

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |        |            |            |            | EXHIBIT A-III-I-C-7 |
|-------------------------------------|-----------|------------------------|--------|------------|------------|------------|---------------------|
|                                     |           | 8220                   | 8230   | 8300       | 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 | 331,040.35             | 379.00 | 247,271.50 | 206,834.85 | 944,365.72 | 1,899,899.72        |
| OTHER FUND USES                     |           |                        |        |            |            |            |                     |
| TRANSFERS OUT                       | 9910      |                        |        |            |            |            |                     |
| OTHER FUND USES                     | 920-929   | 0.00                   | 0.00   | 0.00       | 0.00       | 0.00       | 0.00                |
| 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       | 0.00                |
| OTHER FUND USES                     | (NET)     | 0.00                   | 0.00   | 0.00       | 0.00       | 0.00       | 0.00                |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 331,040.35             | 379.00 | 247,271.50 | 206,834.85 | 944,365.72 | 1,899,899.72        |





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

EXHIBIT A-III-I-C-8

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |           |            |            |           |            |
|-------------------------------------|-----------|------------------------|-----------|------------|------------|-----------|------------|
|                                     |           | 8420                   | 8600      | 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 | 0.00                   | 52,931.53 | 237,979.55 | 380,712.21 | 73,099.76 | 258,390.26 |
| OTHER FUND USES                     |           |                        |           |            |            |           |            |
| TRANSFERS OUT                       | 9910      |                        |           |            |            |           |            |
|                                     | 920-929   | 0.00                   | 0.00      | 0.00       | 0.00       | 0.00      | 0.00       |
|                                     | 9900-9999 |                        |           |            |            |           |            |
|                                     | 900-997   | 0.00                   | 0.00      | 0.00       | 0.00       | 0.00      | 0.00       |
|                                     | (NET)     | 0.00                   | 0.00      | 0.00       | 0.00       | 0.00      | 0.00       |
| TOTAL OTHER FUND USES               |           |                        |           |            |            |           |            |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 0.00                   | 52,931.53 | 237,979.55 | 380,712.21 | 73,099.76 | 258,390.26 |



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

EXHIBIT A-III-1-A-9

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - GENERAL |      |      |      |               |
|--------------------------------------|-----------|------------------------|------|------|------|---------------|
|                                      |           | 8690                   | 9200 | 9540 | 9700 | (Memo Only)   |
| REVENUES                             | 1000-8999 |                        |      |      |      |               |
| EXPENDITURES                         | 1000-9899 |                        |      |      |      |               |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                        |      |      |      |               |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 0.00 | 0.00 | 0.00 | 8,894,849.13  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 0.00 | 0.00 | 0.00 | 3,183,992.98  |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 0.00 | 0.00 | 0.00 | 400,102.76    |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00 | 0.00 | 0.00 | 430,734.95    |
| CAPITAL OUTLAY                       | 500-599   | 0.00                   | 0.00 | 0.00 | 0.00 | 7,700.00      |
| OTHER OBJECTS                        | 600-997   | 0.00                   | 0.00 | 0.00 | 0.00 | 0.00          |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00                   | 0.00 | 0.00 | 0.00 | 12,917,379.82 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                        |      |      |      |               |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 0.00 | 0.00 | 0.00 | 2,860,059.85  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 0.00 | 0.00 | 0.00 | 929,863.97    |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 0.00 | 0.00 | 0.00 | 426,969.06    |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00 | 0.00 | 0.00 | 26,732.46     |
| 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 | 766.00        |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                   | 0.00 | 0.00 | 0.00 | 4,244,391.34  |
| OPERATION & MAINTENANCE              | 3000-3999 |                        |      |      |      |               |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 0.00 | 0.00 | 0.00 | 453,440.66    |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 0.00 | 0.00 | 0.00 | 199,899.16    |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 0.00 | 0.00 | 0.00 | 1,412,197.13  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00 | 0.00 | 0.00 | 168,485.59    |
| CAPITAL OUTLAY                       | 500-599   | 0.00                   | 0.00 | 0.00 | 0.00 | 174,772.83    |
| OTHER OBJECTS                        | 600-977   | 0.00                   | 0.00 | 0.00 | 0.00 | 150,734.56    |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00                   | 0.00 | 0.00 | 0.00 | 2,559,529.93  |

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

EXHIBIT A-III-1-B-9

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #    | 8690       | 9200       | 9540 | 9700 | (Memo Only)  |
|--|-----------|------------|------------|------|------|--------------|
| <b>AUXILIARY SERVICES</b>              |           |            |            |      |      |              |
| PERSONAL SERVICES                      | 4000-4999 | 0.00       | 0.00       | 0.00 | 0.00 | 957,351.28   |
| EMPLOYEE BENEFITS                      | 010-199   | 0.00       | 0.00       | 0.00 | 0.00 | 572,791.51   |
| PURCHASED SERVICES                     | 200-299   | 0.00       | 0.00       | 0.00 | 0.00 | 116,425.24   |
| MATERIALS & SUPPLIES                   | 300-399   | 0.00       | 0.00       | 0.00 | 0.00 | 425,026.47   |
| CAPITAL OUTLAY                         | 400-499   | 0.00       | 0.00       | 0.00 | 0.00 | 25,957.00    |
| OTHER OBJECTS                          | 500-599   | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
| TOTAL AUXILIARY SERVICES               | 600-997   | 0.00       | 0.00       | 0.00 | 0.00 | 2,097,551.50 |
| <b>GENERAL ADMINISTRATIVE SERVICES</b> |           |            |            |      |      |              |
| PERSONAL SERVICES                      | 6000-6999 | 0.00       | 0.00       | 0.00 | 0.00 | 529,372.50   |
| EMPLOYEE BENEFITS                      | 010-199   | 0.00       | 0.00       | 0.00 | 0.00 | 147,740.50   |
| PURCHASED SERVICES                     | 200-299   | 0.00       | 0.00       | 0.00 | 0.00 | 481,930.73   |
| MATERIALS & SUPPLIES                   | 300-399   | 161,132.27 | 0.00       | 0.00 | 0.00 | 36,251.71    |
| CAPITAL OUTLAY                         | 400-499   | 34,273.11  | 0.00       | 0.00 | 0.00 | 0.00         |
| OTHER OBJECTS                          | 500-599   | 0.00       | 0.00       | 0.00 | 0.00 | 19,660.16    |
| TOTAL GENERAL ADMINISTRATIVE SERVICES  | 600-997   | 544.00     | 0.00       | 0.00 | 0.00 | 1,214,955.60 |
| <b>CAPITAL OUTLAY - REAL PROPERTY</b>  |           |            |            |      |      |              |
| PERSONAL SERVICES                      | 7000-7999 | 195,949.38 | 0.00       | 0.00 | 0.00 | 0.00         |
| EMPLOYEE BENEFITS                      | 010-199   | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
| PURCHASED SERVICES                     | 200-299   | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
| MATERIALS & SUPPLIES                   | 300-399   | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
| CAPITAL OUTLAY                         | 400-499   | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
| OTHER OBJECTS                          | 500-599   | 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         |
| <b>DEBT SERVICE</b>                    |           |            |            |      |      |              |
| PRINCIPLE                              | 8000-8999 | 0.00       | 215,000.00 | 0.00 | 0.00 | 215,000.00   |
| INTEREST                               | 931-931   | 0.00       | 178,525.00 | 0.00 | 0.00 | 178,525.00   |
| OTHER OBJECTS                          | 932-932   | 4,043.07   | 0.00       | 0.00 | 0.00 | 4,043.07     |
| TOTAL DEBT SERVICE                     | 300-997   | 4,043.07   | 393,525.00 | 0.00 | 0.00 | 397,568.07   |

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

EXHIBIT A-III-I-C-9

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |            |           |            |               | (Memo Only) |
|-------------------------------------|-----------|------------------------|------------|-----------|------------|---------------|-------------|
|                                     |           | 8690                   | 9200       | 9540      | 9700       |               |             |
| OTHER EXPENDITURES                  | 9000-9899 |                        |            |           |            |               |             |
| PERSONAL SERVICES                   | 010-199   | 0.00                   | 0.00       | 0.00      | 0.00       | 209,031.65    |             |
| EMPLOYEE BENEFITS                   | 200-299   | 0.00                   | 0.00       | 0.00      | 0.00       | 90,303.00     |             |
| PURCHASED SERVICES                  | 300-399   | 0.00                   | 0.00       | 46,500.00 | 0.00       | 64,247.76     |             |
| MATERIALS & SUPPLIES                | 400-499   | 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          |             |
| OTHER OBJECTS                       | 600-977   | 0.00                   | 0.00       | 46,500.00 | 0.00       | 11,889.17     |             |
| TOTAL OTHER EXPENDITURES            |           | 0.00                   | 0.00       | 46,500.00 | 0.00       | 379,566.27    |             |
| TOTAL EXPENDITURES                  | 1000-9899 | 199,992.45             | 393,525.00 | 46,500.00 | 0.00       | 23,810,942.53 |             |
| OTHER FUND USES                     |           |                        |            |           |            |               |             |
| TRANSFERS OUT                       | 9910      |                        |            |           |            |               |             |
| OTHER FUND USES                     | 920-929   | 0.00                   | 0.00       | 0.00      | 644,018.82 | 644,018.82    |             |
| OTHER FUND USES                     | 9900-9999 | 0.00                   | 0.00       | 0.00      | 0.00       | 0.00          |             |
| OTHER FUND USES                     | 900-997   | 0.00                   | 0.00       | 0.00      | 644,018.82 | 644,018.82    |             |
| OTHER FUND USES                     | (NET)     | 0.00                   | 0.00       | 0.00      | 0.00       | 0.00          |             |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 199,992.45             | 393,525.00 | 46,500.00 | 644,018.82 | 24,454,961.35 |             |

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

EXHIBIT A-III-II-A-1

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |            |            |           |            |           |
|--------------------------------------|-----------|--------------------------------|------------|------------|-----------|------------|-----------|
|                                      |           | 1100                           | 1200       | 1205       | 1206      | 1500       | 1621      |
| REVENUES                             | 1000-8999 |                                |            |            |           |            |           |
| EXPENDITURES                         | 1000-9899 |                                |            |            |           |            |           |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |            |            |           |            |           |
| PERSONAL SERVICES                    | 010-199   | 63,280.67                      | 513,420.74 | 77,675.63  | 45,766.00 | 162,129.43 | 0.00      |
| EMPLOYEE BENEFITS                    | 200-299   | 22,937.11                      | 220,946.09 | 23,972.79  | 16,718.95 | 68,089.46  | 0.00      |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 39,733.00  | 0.00       | 0.00      | 23,790.18  | 3,898.90  |
| MATERIALS & SUPPLIES                 | 400-499   | 7,392.83                       | 107,573.92 | 0.00       | 0.00      | 115,414.12 | 15,836.03 |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00       | 0.00       | 0.00      | 20,648.00  | 7,166.84  |
| OTHER OBJECTS                        | 600-997   | 400.00                         | 10,570.00  | 0.00       | 0.00      | 11,599.28  | 0.00      |
| TOTAL INSTRUCTIONAL SERVICES         |           | 94,010.61                      | 892,243.75 | 101,648.42 | 62,484.95 | 401,670.47 | 26,901.77 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |            |            |           |            |           |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 168,813.70 | 0.00       | 0.00      | 284,075.45 | 0.00      |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 52,185.44  | 0.00       | 0.00      | 94,912.85  | 0.00      |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 7,521.79   | 0.00       | 0.00      | 60,255.07  | 0.00      |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 26,213.25  | 0.00       | 0.00      | 16,066.43  | 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      | 8,120.45   | 0.00      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 254,734.18 | 0.00       | 0.00      | 463,430.25 | 0.00      |
| OPERATION & MAINTENANCE              | 3000-3999 |                                |            |            |           |            |           |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 41,948.31  | 0.00       | 0.00      | 51,815.31  | 0.00      |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 15,107.75  | 0.00       | 0.00      | 15,674.80  | 0.00      |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 288.94     | 0.00       | 0.00      | 3,144.00   | 0.00      |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 3,444.67   | 0.00       | 0.00      | 8,685.33   | 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                           | 60,789.67  | 0.00       | 0.00      | 79,319.44  | 0.00      |

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

EXHIBIT A-III-11-B-1

| FUND TYPES<br>DESCRIPTION - PROGRAM   | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |      |      |      |          |      |
|---------------------------------------|-----------|--------------------------------|------|------|------|----------|------|
|                                       |           | 1100                           | 1200 | 1205 | 1206 | 1500     | 1621 |
| 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                           | 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 AUXILIARY SERVICES              |           | 0.00                           | 0.00 | 0.00 | 0.00 | 0.00     | 0.00 |
| 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 | 5,000.00 | 0.00 |
| TOTAL DEBT SERVICE                    |           | 0.00                           | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |

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

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |              |            |           |            |           | EXHIBIT A-III-II-C-1 |
|-------------------------------------|-----------|--------------------------------|--------------|------------|-----------|------------|-----------|----------------------|
|                                     |           | 1100                           | 1200         | 1205       | 1206      | 1500       | 1621      |                      |
| 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 | 94,010.61                      | 1,207,767.60 | 101,648.42 | 62,484.95 | 949,420.16 | 26,901.77 |                      |
| 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)     | 94,010.61                      | 1,207,767.60 | 101,648.42 | 62,484.95 | 949,420.16 | 26,901.77 |                      |

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

EXHIBIT A-III-A-2

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |            |            |            |          |          |
|--------------------------------------|-----------|--------------------------------|------------|------------|------------|----------|----------|
|                                      |           | 1750                           | 2300       | 2400       | 2900       | 3500     | 3600     |
| REVENUES                             | 1000-8999 |                                |            |            |            |          |          |
| EXPENDITURES                         | 1000-9899 |                                |            |            |            |          |          |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |            |            |            |          |          |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 110,504.74 | 67,035.99  | 132.88     | 0.00     | 0.00     |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 54,611.70  | 44,955.80  | 10.22      | 0.00     | 0.00     |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00       | 1,275.26   | 3,315.72   | 0.00     | 0.00     |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00       | 0.00       | 17,112.73  | 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                           | 165,116.44 | 113,267.05 | 20,571.55  | 0.00     | 0.00     |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |            |            |            |          |          |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 27,444.00  | 0.00       | 94,267.56  | 0.00     | 0.00     |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 14,568.14  | 0.00       | 29,483.00  | 0.00     | 0.00     |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00       | 0.00       | 94,913.47  | 3,994.40 | 6,283.15 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00       | 0.00       | 3,303.34   | 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     | 12.57    |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 42,012.14  | 0.00       | 221,967.37 | 3,994.40 | 6,295.72 |
| OPERATION & MAINTENANCE              | 3000-3999 |                                |            |            |            |          |          |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00       | 0.00       | 3,146.25   | 0.00     | 0.00     |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00       | 0.00       | 241.02     | 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       | 3,387.27   | 0.00     | 0.00     |





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

EXHIBIT A-III-1I-C-2

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |            |            |            |          |          |
|-------------------------------------|-----------|--------------------------------|------------|------------|------------|----------|----------|
|                                     |           | 1750                           | 2300       | 2400       | 2900       | 3500     | 3600     |
| OTHER EXPENDITURES                  | 9000-9899 | 0.00                           | 0.00       | 0.00       | 2,524.75   | 0.00     | 0.00     |
| PERSONAL SERVICES                   | 010-199   | 0.00                           | 0.00       | 0.00       | 1,003.06   | 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       | 346.18     | 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       | 3,873.99   | 0.00     | 0.00     |
| TOTAL OTHER EXPENDITURES            |           | 0.00                           | 0.00       | 0.00       | 3,873.99   | 0.00     | 0.00     |
| TOTAL EXPENDITURES                  | 1000-9899 | 0.00                           | 220,821.85 | 127,339.22 | 385,206.59 | 3,994.40 | 6,295.72 |
| 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   | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00     | 0.00     |
|                                     | (NET)     | 0.00                           | 220,821.85 | 127,339.22 | 385,206.59 | 3,994.40 | 6,295.72 |

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

EXHIBIT A-III-II-A-3

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |           |           |            |      |      |
|--------------------------------------|-----------|--------------------------------|-----------|-----------|------------|------|------|
|                                      |           | 3800                           | 4300      | 4400      | 4500       | 4712 | 4800 |
| REVENUES                             | 1000-8999 |                                |           |           |            |      |      |
| EXPENDITURES                         | 1000-9899 |                                |           |           |            |      |      |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |           |           |            |      |      |
| PERSONAL SERVICES                    | 010-199   | 191,231.17                     | 0.00      | 0.00      | 0.00       | 0.00 | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 72,081.43                      | 0.00      | 0.00      | 0.00       | 0.00 | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 12,366.63                      | 0.00      | 7,801.82  | 61,886.18  | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 16,772.50                      | 0.00      | 950.06    | 130,528.18 | 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      | 4,950.62  | 10,050.55  | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES         |           | 292,451.73                     | 0.00      | 13,702.50 | 202,464.91 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |           |           |            |      |      |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 21,655.00 | 0.00      | 0.00       | 0.00 | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 4,322.36  | 0.00      | 0.00       | 0.00 | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 40,888.98                      | 12,789.70 | 2,763.09  | 16,713.71  | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 4,773.54                       | 0.00      | 0.00      | 22,837.95  | 0.00 | 0.00 |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00      | 0.00      | 0.00       | 0.00 | 0.00 |
| OTHER OBJECTS                        | 600-997   | 3,196.00                       | 0.00      | 0.00      | 481.26     | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 48,858.52                      | 38,767.06 | 2,763.09  | 40,032.92  | 0.00 | 0.00 |
| OPERATION & MAINTENANCE              | 3000-3999 |                                |           |           |            |      |      |
| PERSONAL SERVICES                    | 010-199   | 10,463.64                      | 8,785.00  | 0.00      | 0.00       | 0.00 | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 801.52                         | 1,191.18  | 0.00      | 0.00       | 0.00 | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 460.00                         | 0.00      | 0.00      | 2,945.77   | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 2,576.83                       | 0.00      | 0.00      | 7,268.24   | 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        |           | 14,301.99                      | 9,976.18  | 0.00      | 10,214.01  | 0.00 | 0.00 |



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

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |            |           |            |           |           | EXHIBIT A-III-11-C-3 |
|-------------------------------------|-----------|--------------------------------|------------|-----------|------------|-----------|-----------|----------------------|
|                                     |           | 3800                           | 4300       | 4400      | 4500       | 4712      | 4800      |                      |
| OTHER EXPENDITURES                  | 9000-9899 | 0.00                           | 263,410.00 | 0.00      | 0.00       | 18,212.84 | 16,382.50 |                      |
| PERSONAL SERVICES                   | 010-199   | 0.00                           | 50,000.86  | 0.00      | 0.00       | 6,006.40  | 3,174.19  |                      |
| EMPLOYEE BENEFITS                   | 200-299   | 0.00                           | 0.00       | 0.00      | 0.00       | 0.00      | 0.00      |                      |
| PURCHASED SERVICES                  | 300-399   | 0.00                           | 4,234.53   | 0.00      | 4,743.00   | 11,315.51 | 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                           | 317,645.39 | 0.00      | 1,164.00   | 0.00      | 0.00      |                      |
| TOTAL OTHER EXPENDITURES            |           | 0.00                           |            | 0.00      | 5,907.00   | 35,534.75 | 19,556.69 |                      |
| TOTAL EXPENDITURES                  | 1000-9899 | 355,911.94                     | 404,371.65 | 31,029.99 | 302,551.49 | 35,866.95 | 19,556.69 |                      |
| 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   | 0.00                           | 0.00       | 0.00      | 0.00       | 0.00      | 0.00      |                      |
|                                     | (NET)     | 355,911.94                     | 404,371.65 | 31,029.99 | 302,551.49 | 35,866.95 | 19,556.69 |                      |

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

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |           |            |           |            | EXHIBIT A-III-II-A-4 |
|--------------------------------------|-----------|--------------------------------|-----------|------------|-----------|------------|----------------------|
|                                      |           | 8100                           | 8210      | 8220       | 8230      | 8300       |                      |
| REVENUES                             | 1000-8999 |                                |           |            |           |            |                      |
| EXPENDITURES                         | 1000-9899 |                                |           |            |           |            |                      |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |           |            |           |            |                      |
| PERSONAL SERVICES                    | 010-199   | 1,645.00                       | 0.00      | 0.00       | 0.00      | 0.00       | 0.00                 |
| EMPLOYEE BENEFITS                    | 200-299   | 314.19                         | 0.00      | 0.00       | 0.00      | 0.00       | 0.00                 |
| PURCHASED SERVICES                   | 300-399   | 18,000.00                      | 0.00      | 0.00       | 0.00      | 0.00       | 0.00                 |
| MATERIALS & SUPPLIES                 | 400-499   | 697,371.66                     | 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         |           | 717,330.85                     | 0.00      | 0.00       | 0.00      | 0.00       | 0.00                 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |           |            |           |            |                      |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 53,039.96 | 181,832.56 | 0.00      | 0.00       | 0.00                 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 15,522.84 | 60,033.72  | 0.00      | 0.00       | 0.00                 |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 5,662.43  | 208,586.61 | 7,179.96  | 0.00       | 0.00                 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 3,704.39  | 4,002.49   | 6,170.47  | 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      | 595.00     | 2,212.90  | 0.00       | 0.00                 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 77,929.62 | 455,050.38 | 15,563.33 | 0.00       | 0.00                 |
| OPERATION & MAINTENANCE              | 3000-3999 |                                |           |            |           |            |                      |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00      | 0.00       | 0.00      | 18,495.73  | 0.00                 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00      | 0.00       | 0.00      | 1,416.79   | 0.00                 |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00      | 0.00       | 1,906.59  | 28,141.22  | 20,581.23            |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00      | 0.00       | 0.00      | 65,361.27  | 19,384.34            |
| 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       | 1,906.59  | 113,415.01 | 39,965.57            |



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

EXHIBIT A-III-II-C-4

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |           |            |           |            |           |
|-------------------------------------|-----------|--------------------------------|-----------|------------|-----------|------------|-----------|
|                                     |           | 8100                           | 8210      | 8220       | 8230      | 8300       | 8320      |
| 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 | 717,330.85                     | 77,929.62 | 455,050.38 | 17,469.92 | 113,415.01 | 39,965.57 |
| 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)     | 717,330.85                     | 77,929.62 | 455,050.38 | 17,469.92 | 113,415.01 | 39,965.57 |

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

EXHIBIT A-III-1I-A-5

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | 8330     | GOVERNMENTAL - SPECIAL REVENUE |            |      |      |      |      |
|--------------------------------------|-----------|----------|--------------------------------|------------|------|------|------|------|
|                                      |           |          | 8410                           | 8420       | 8600 | 8640 | 8690 |      |
| REVENUES                             | 1000-8999 | 0.00     | 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 | 0.00 |
| INSTRUCTIONAL SERVICES               | 1000-1999 | 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                        | 600-997   | 0.00     | 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 | 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 | 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                        | 600-997   | 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 | 0.00 | 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   | 3,938.34 | 0.00                           | 95,599.96  | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 4,129.50 | 0.00                           | 21,894.28  | 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 OPERATION & MAINTENANCE        |           | 8,067.84 | 0.00                           | 117,494.24 | 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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-1-B-5

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |          |              |            |          |      |
|--------------------------------------|-----------|--------------------------------|----------|--------------|------------|----------|------|
|                                      |           | 8330                           | 8410     | 8420         | 8600       | 8640     | 8690 |
| AUXILIARY SERVICES                   | 4000-4999 | 0.00                           | 0.00     | 736,180.45   | 0.00       | 0.00     | 0.00 |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00     | 393,306.74   | 0.00       | 0.00     | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00     | 70,270.00    | 0.00       | 0.00     | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 1,018.66 | 1,015,249.18 | 0.00       | 0.00     | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00     | 192,387.00   | 0.00       | 0.00     | 0.00 |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00     | 132,947.60   | 0.00       | 0.00     | 0.00 |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 1,018.66 | 2,540,340.97 | 0.00       | 0.00     | 0.00 |
| TOTAL AUXILIARY SERVICES             |           |                                |          |              |            |          |      |
| GENERAL ADMINISTRATIVE SERVICES      | 6000-6999 | 0.00                           | 0.00     | 0.00         | 181,152.00 | 0.00     | 0.00 |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00     | 0.00         | 55,578.05  | 0.00     | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00     | 0.00         | 10,249.83  | 4,819.00 | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00     | 0.00         | 23,504.19  | 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 |           |                                |          |              |            |          |      |
| 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 DEBT SERVICE                   |           |                                |          |              |            |          |      |
| 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       | 0.00     | 0.00 |
| TOTAL DEBT SERVICE                   |           |                                |          |              |            |          |      |

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

EXHIBIT A-III-II-C-5

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |          |              |            |          |           |
|-------------------------------------|-----------|--------------------------------|----------|--------------|------------|----------|-----------|
|                                     |           | 8330                           | 8410     | 8420         | 8600       | 8640     | 8690      |
| 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 | 8,067.84                       | 1,018.66 | 2,657,835.21 | 270,484.07 | 4,819.00 | 60,759.14 |
| 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)     | 8,067.84                       | 1,018.66 | 2,657,835.21 | 270,484.07 | 4,819.00 | 60,759.14 |

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

EXHIBIT A-III-II-A-6

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | 9100 | 9600   | 9700 | GOVERNMENTAL - SPECIAL REVENUE<br>(Memo Only) |
|--------------------------------------|-----------|------|--------|------|---|
| REVENUES                             | 1000-8999 | 0.00 | 0.00   | 0.00 | 1,232,822.25                                  |
| EXPENDITURES                         | 1000-9899 | 0.00 | 0.00   | 0.00 | 524,637.74                                    |
| INSTRUCTIONAL SERVICES               | 1000-1999 | 0.00 | 0.00   | 0.00 | 172,067.69                                    |
| PERSONAL SERVICES                    | 010-199   | 0.00 | 0.00   | 0.00 | 1,108,952.03                                  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00 | 0.00   | 0.00 | 27,814.84                                     |
| PURCHASED SERVICES                   | 300-399   | 0.00 | 0.00   | 0.00 | 37,570.45                                     |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00   | 0.00 | 0.00  |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00   | 0.00 | 0.00  |
| OTHER OBJECTS                        | 600-997   | 0.00 | 0.00   | 0.00 | 3,103,865.00                                  |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00 | 0.00   | 0.00 |   |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 | 0.00 | 0.00   | 0.00 | 831,128.23                                    |
| PERSONAL SERVICES                    | 010-199   | 0.00 | 0.00   | 0.00 | 271,028.35                                    |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00 | 0.00   | 0.00 | 467,552.36                                    |
| PURCHASED SERVICES                   | 300-399   | 0.00 | 0.00   | 0.00 | 87,071.86                                     |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00   | 0.00 | 0.00  |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00   | 0.00 | 14,618.18                                     |
| OTHER OBJECTS                        | 600-997   | 0.00 | 0.00   | 0.00 | 1,671,398.98                                  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00 | 0.00   | 0.00 |   |
| OPERATION & MAINTENANCE              | 3000-3999 | 0.00 | 0.00   | 0.00 | 134,654.24                                    |
| PERSONAL SERVICES                    | 010-199   | 0.00 | 0.00   | 0.00 | 34,433.06                                     |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00 | 0.00   | 0.00 | 157,116.05                                    |
| PURCHASED SERVICES                   | 300-399   | 0.00 | 110.00 | 0.00 | 132,744.46                                    |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00   | 0.00 | 0.00  |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00   | 0.00 | 0.00  |
| OTHER OBJECTS                        | 600-977   | 0.00 | 0.00   | 0.00 | 0.00  |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00 | 110.00 | 0.00 | 458,947.81                                    |

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

EXHIBIT A-III-II-B-6

| FUND TYPES<br>DESCRIPTION - PROGRAM   | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |      |                  |
|---------------------------------------|-----------|--------------------------------|------|------------------|
|                                       |           | 9100                           | 9600 | 9700 (Memo Only) |
| 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   | 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 AUXILIARY SERVICES              |           | 0.00                           | 0.00 | 0.00             |
| 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   | 57,545.52                      | 0.00 | 0.00             |
| OTHER OBJECTS                         | 600-997   | 0.00                           | 0.00 | 0.00             |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |           | 57,545.52                      | 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 | 0.00             |

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

EXHIBIT A-III-11-C-6

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |            |            |              |
|-------------------------------------|-----------|--------------------------------|------------|------------|--------------|
|                                     |           | 9100                           | 9600       | 9700       | (Memo Only)  |
| OTHER EXPENDITURES                  | 9000-9899 |                                |            |            |              |
| PERSONAL SERVICES                   | 010-199   | 0.00                           | 0.00       | 0.00       | 300,530.09   |
| EMPLOYEE BENEFITS                   | 200-299   | 0.00                           | 0.00       | 0.00       | 60,184.51    |
| PURCHASED SERVICES                  | 300-399   | 0.00                           | 0.00       | 0.00       | 0.00         |
| MATERIALS & SUPPLIES                | 400-499   | 0.00                           | 206,943.14 | 0.00       | 227,582.36   |
| CAPITAL OUTLAY                      | 500-599   | 0.00                           | 0.00       | 0.00       | 0.00         |
| OTHER OBJECTS                       | 600-977   | 0.00                           | 15,266.08  | 0.00       | 16,430.08    |
| TOTAL OTHER EXPENDITURES            |           | 0.00                           | 222,209.22 | 0.00       | 604,727.04   |
| TOTAL EXPENDITURES                  | 1000-9899 | 57,545.52                      | 222,319.22 | 0.00       | 9,039,190.01 |
| OTHER FUND USES                     |           |                                |            |            |              |
| TRANSFERS OUT                       | 9910      | 0.00                           | 0.00       | 193,918.77 | 193,918.77   |
|                                     | 920-929   | 0.00                           | 0.00       | 0.00       | 0.00         |
|                                     | 9900-9999 | 0.00                           | 0.00       | 0.00       | 0.00         |
| OTHER FUND USES                     | 900-997   | 0.00                           | 0.00       | 193,918.77 | 193,918.77   |
| TOTAL OTHER FUND USES               | (NET)     | 0.00                           | 0.00       | 193,918.77 | 193,918.77   |
| TOTAL EXPEND, OTHER FUND USES       | (NET)     | 57,545.52                      | 222,319.22 | 193,918.77 | 9,233,108.78 |

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

EXHIBIT A-III-III-A-1  
 GOVERNMENTAL - DEBT SERVICE

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | 9200 | (Memo Only) |
|--------------------------------------|-----------|------|-------------|
| REVENUES                             | 1000-8999 |      |             |
| EXPENDITURES                         | 1000-9899 |      |             |
| INSTRUCTIONAL SERVICES               | 1000-1999 |      |             |
| PERSONAL SERVICES                    | 010-199   | 0.00 | 0.00        |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00 | 0.00        |
| PURCHASED SERVICES                   | 300-399   | 0.00 | 0.00        |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00        |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00        |
| OTHER OBJECTS                        | 600-997   | 0.00 | 0.00        |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00 | 0.00        |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |      |             |
| PERSONAL SERVICES                    | 010-199   | 0.00 | 0.00        |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00 | 0.00        |
| PURCHASED SERVICES                   | 300-399   | 0.00 | 0.00        |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00        |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00        |
| OTHER OBJECTS                        | 600-997   | 0.00 | 0.00        |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00 | 0.00        |
| OPERATION & MAINTENANCE              | 3000-3999 |      |             |
| PERSONAL SERVICES                    | 010-199   | 0.00 | 0.00        |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00 | 0.00        |
| PURCHASED SERVICES                   | 300-399   | 0.00 | 0.00        |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00        |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00        |
| OTHER OBJECTS                        | 600-977   | 0.00 | 0.00        |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00 | 0.00        |

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

EXHIBIT A-III-III-B-1  
 GOVERNMENTAL - DEBT SERVICE

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #    | 9200       | (Memo Only) |
|--|-----------|------------|-------------|
| <b>AUXILIARY SERVICES</b>              |           |            |             |
| PERSONAL SERVICES                      | 4000-4999 | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                      | 010-199   | 0.00       | 0.00        |
| PURCHASED SERVICES                     | 200-299   | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                   | 300-399   | 0.00       | 0.00        |
| CAPITAL OUTLAY                         | 400-499   | 0.00       | 0.00        |
| OTHER OBJECTS                          | 500-599   | 0.00       | 0.00        |
| TOTAL AUXILIARY SERVICES               | 600-997   | 0.00       | 0.00        |
| <b>GENERAL ADMINISTRATIVE SERVICES</b> |           |            |             |
| PERSONAL SERVICES                      | 6000-6999 | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                      | 010-199   | 0.00       | 0.00        |
| PURCHASED SERVICES                     | 200-299   | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                   | 300-399   | 0.00       | 0.00        |
| CAPITAL OUTLAY                         | 400-499   | 0.00       | 0.00        |
| OTHER OBJECTS                          | 500-599   | 0.00       | 0.00        |
| TOTAL GENERAL ADMINISTRATIVE SERVICES  | 600-997   | 0.00       | 0.00        |
| <b>CAPITAL OUTLAY - REAL PROPERTY</b>  |           |            |             |
| PERSONAL SERVICES                      | 7000-7999 | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                      | 010-199   | 0.00       | 0.00        |
| PURCHASED SERVICES                     | 200-299   | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                   | 300-399   | 0.00       | 0.00        |
| CAPITAL OUTLAY                         | 400-499   | 0.00       | 0.00        |
| OTHER OBJECTS                          | 500-599   | 0.00       | 0.00        |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY   | 600-997   | 0.00       | 0.00        |
| <b>DEBT SERVICE</b>                    |           |            |             |
| PRINCIPLE                              | 8000-8999 | 230,112.92 | 230,112.92  |
| INTEREST                               | 931-931   | 57,188.54  | 57,188.54   |
| OTHER OBJECTS                          | 932-932   | 0.00       | 0.00        |
| TOTAL DEBT SERVICE                     | 300-997   | 287,301.46 | 287,301.46  |

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

EXHIBIT A-III-III-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | 9200       | (Memo Only) |
|-------------------------------------|-----------|------------|-------------|
| -----                               |           |            |             |
| OTHER EXPENDITURES                  | 9000-9899 |            |             |
| PERSONAL SERVICES                   | 010-199   | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                   | 200-299   | 0.00       | 0.00        |
| PURCHASED SERVICES                  | 300-399   | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                | 400-499   | 0.00       | 0.00        |
| CAPITAL OUTLAY                      | 500-599   | 0.00       | 0.00        |
| OTHER OBJECTS                       | 600-977   | 0.00       | 0.00        |
| TOTAL OTHER EXPENDITURES            |           | 0.00       | 0.00        |
| -----                               |           |            |             |
| TOTAL EXPENDITURES                  | 1000-9899 | 287,301.46 | 287,301.46  |
| -----                               |           |            |             |
| OTHER FUND USES                     |           |            |             |
| TRANSFERS OUT                       | 9910      | 0.00       | 0.00        |
|                                     | 920-929   | 0.00       | 0.00        |
|                                     | 9900-9999 | 0.00       | 0.00        |
|                                     | 900-997   | 0.00       | 0.00        |
| OTHER FUND USES                     | (NET)     | 0.00       | 0.00        |
| TOTAL OTHER FUND USES               |           | 0.00       | 0.00        |
| -----                               |           |            |             |
| TOTAL EXPEND. OTHER FUND USES       | (NET)     | 287,301.46 | 287,301.46  |

GOVERNMENTAL - DEBT SERVICE



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

EXHIBIT A-III-IV-A-1

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - CAPITAL PROJECTS |           |           |      |             |
|--------------------------------------|-----------|---------------------------------|-----------|-----------|------|-------------|
|                                      |           | 8300                            | 8310      | 8390      | 9200 | (Memo Only) |
| EXPENDITURES                         | 1000-9899 |                                 |           |           |      |             |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                 |           |           |      |             |
| PERSONAL SERVICES                    | 010-199   | 0.00                            | 0.00      | 0.00      | 0.00 | 0.00        |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                            | 0.00      | 0.00      | 0.00 | 0.00        |
| PURCHASED SERVICES                   | 300-399   | 0.00                            | 0.00      | 0.00      | 0.00 | 0.00        |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                            | 0.00      | 0.00      | 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                            | 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        |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                            | 0.00      | 0.00      | 0.00 | 0.00        |
| PURCHASED SERVICES                   | 300-399   | 0.00                            | 0.00      | 0.00      | 0.00 | 0.00        |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                            | 0.00      | 0.00      | 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                            | 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        |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                            | 0.00      | 0.00      | 0.00 | 0.00        |
| PURCHASED SERVICES                   | 300-399   | 0.00                            | 0.00      | 61,187.00 | 0.00 | 61,187.00   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                            | 0.00      | 0.00      | 0.00 | 0.00        |
| CAPITAL OUTLAY                       | 500-599   | 0.00                            | 48,740.00 | 0.00      | 0.00 | 48,740.00   |
| OTHER OBJECTS                        | 600-977   | 337,919.27                      | 0.00      | 0.00      | 0.00 | 337,919.27  |
| TOTAL OPERATION & MAINTENANCE        |           | 337,919.27                      | 48,740.00 | 61,187.00 | 0.00 | 447,846.27  |

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

EXHIBIT A-III-IV-B-1

| FUND TYPES<br>DESCRIPTION - PROGRAM   | ACCT #    | GOVERNMENTAL - CAPITAL PROJECTS |      |      |            |             |
|---------------------------------------|-----------|---------------------------------|------|------|------------|-------------|
|                                       |           | 8300                            | 8310 | 8390 | 9200       | (Memo Only) |
| AUXILIARY SERVICES                    | 4000-4999 |                                 |      |      |            |             |
| PERSONAL SERVICES                     | 010-199   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| PURCHASED SERVICES                    | 300-399   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00                            | 0.00 | 0.00 | 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 AUXILIARY SERVICES              |           | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| GENERAL ADMINISTRATIVE SERVICES       | 6000-6999 |                                 |      |      |            |             |
| PERSONAL SERVICES                     | 010-199   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| PURCHASED SERVICES                    | 300-399   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00                            | 0.00 | 0.00 | 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 GENERAL ADMINISTRATIVE SERVICES |           | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| CAPITAL OUTLAY - REAL PROPERTY        | 7000-7999 |                                 |      |      |            |             |
| PERSONAL SERVICES                     | 010-199   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| PURCHASED SERVICES                    | 300-399   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00                            | 0.00 | 0.00 | 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 CAPITAL OUTLAY - REAL PROPERTY  |           | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| DEBT SERVICE                          | 8000-8999 |                                 |      |      |            |             |
| PRINCIPLE                             | 931-931   | 0.00                            | 0.00 | 0.00 | 97,870.87  | 97,870.87   |
| INTEREST                              | 932-932   | 0.00                            | 0.00 | 0.00 | 49,194.88  | 49,194.88   |
| OTHER OBJECTS                         | 300-997   | 0.00                            | 0.00 | 0.00 | 0.00       | 0.00        |
| TOTAL DEBT SERVICE                    |           | 0.00                            | 0.00 | 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 PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-IV-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - CAPITAL PROJECTS |           |           |            |             |
|-------------------------------------|-----------|---------------------------------|-----------|-----------|------------|-------------|
|                                     |           | 8300                            | 8310      | 8390      | 9200       | (Memo Only) |
| OTHER EXPENDITURES                  | 9000-9899 | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
| PERSONAL SERVICES                   | 010-199   | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
| EMPLOYEE BENEFITS                   | 200-299   | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
| PURCHASED SERVICES                  | 300-399   | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
| MATERIALS & SUPPLIES                | 400-499   | 0.00                            | 0.00      | 0.00      | 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 OTHER EXPENDITURES            |           | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
| TOTAL EXPENDITURES                  | 1000-9899 | 337,919.27                      | 48,740.00 | 61,187.00 | 147,065.75 | 594,912.02  |
| OTHER FUND USES                     |           |                                 |           |           |            |             |
| TRANSFERS OUT                       | 9910      | 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        |
| TOTAL OTHER FUND USES               | 9900-9999 | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
|                                     | 900-997   | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
|                                     | (NET)     | 0.00                            | 0.00      | 0.00      | 0.00       | 0.00        |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 337,919.27                      | 48,740.00 | 61,187.00 | 147,065.75 | 594,912.02  |

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

EXHIBIT A-III-VIII-A-1

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | FIDUCIARY - EXPENDABLE TRUST |           |          |          |           |           |
|--------------------------------------|-----------|------------------------------|-----------|----------|----------|-----------|-----------|
|                                      |           | 1200                         | 1500      | 1621     | 3800     | 4400      | 4500      |
| REVENUES                             |           |                              |           |          |          |           |           |
| EXPENDITURES                         |           |                              |           |          |          |           |           |
| INSTRUCTIONAL SERVICES               | 1000-8999 |                              |           |          |          |           |           |
| PERSONAL SERVICES                    | 1000-9899 |                              |           |          |          |           |           |
| 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   | 1,788.19                     | 15,681.18 | 2,871.95 | 3,888.55 | 3,671.10  | 14,336.04 |
| CAPITAL OUTLAY                       | 400-499   | 176.62                       | 7,827.80  | 0.00     | 509.80   | 54.00     | 24,399.72 |
| OTHER OBJECTS                        | 500-599   | 0.00                         | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      |
| TOTAL INSTRUCTIONAL SERVICES         | 600-997   | 1,964.81                     | 28,178.10 | 2,871.95 | 5,373.35 | 5,843.10  | 38,735.76 |
| INSTRUCTIONAL SUPPORT SERVICES       |           |                              |           |          |          |           |           |
| 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   | 31,673.75                    | 34,990.25 | 0.00     | 1,053.38 | 58,878.26 | 17,372.58 |
| CAPITAL OUTLAY                       | 400-499   | 25,472.09                    | 4,273.59  | 0.00     | 1,448.14 | 0.00      | 2,598.74  |
| OTHER OBJECTS                        | 500-599   | 0.00                         | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | 600-997   | 57,145.84                    | 12,378.71 | 0.00     | 1,954.00 | 58,878.26 | 19,971.32 |
| OPERATION & MAINTENANCE              |           |                              |           |          |          |           |           |
| 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                         | 3,724.66  | 0.00     | 0.00     | 0.00      | 2,709.87  |
| CAPITAL OUTLAY                       | 400-499   | 54.49                        | 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 OPERATION & MAINTENANCE        | 600-977   | 54.49                        | 3,724.66  | 0.00     | 0.00     | 0.00      | 2,709.87  |

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

EXHIBIT A-III-VIII-B-1

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #    | FIDUCIARY - EXPENDABLE TRUST |           |      |        |          |           |
|--|-----------|------------------------------|-----------|------|--------|----------|-----------|
|  |           | 1200                         | 1500      | 1621 | 3800   | 4400     | 4500      |
| <b>AUXILIARY SERVICES</b>              |           |                              |           |      |        |          |           |
| PERSONAL SERVICES                      | 4000-4999 | 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                         | 259.00    | 0.00 | 190.55 | 3,762.90 | 17,810.80 |
| 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 AUXILIARY SERVICES               | 600-997   | 0.00                         | 259.00    | 0.00 | 190.55 | 3,762.90 | 17,810.80 |
| <b>GENERAL ADMINISTRATIVE SERVICES</b> |           |                              |           |      |        |          |           |
| PERSONAL SERVICES                      | 6000-6999 | 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 GENERAL ADMINISTRATIVE SERVICES  | 600-997   | 0.00                         | 0.00      | 0.00 | 0.00   | 0.00     | 0.00      |
| <b>CAPITAL OUTLAY - REAL PROPERTY</b>  |           |                              |           |      |        |          |           |
| 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      |
| <b>DEBT SERVICE</b>                    |           |                              |           |      |        |          |           |
| PRINCIPLE                              | 8000-8999 | 0.00                         | 0.00      | 0.00 | 0.00   | 0.00     | 0.00      |
| INTEREST                               | 931-931   | 0.00                         | 0.00      | 0.00 | 0.00   | 0.00     | 0.00      |
| OTHER OBJECTS                          | 932-932   | 0.00                         | 78,400.00 | 0.00 | 0.00   | 0.00     | 0.00      |
| TOTAL DEBT SERVICE                     | 300-997   | 0.00                         | 78,400.00 | 0.00 | 0.00   | 0.00     | 0.00      |

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

EXHIBIT A-III-VIII-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | FIDUCIARY - EXPENDABLE TRUST |            |          |           |           |           |  |
|-------------------------------------|-----------|------------------------------|------------|----------|-----------|-----------|-----------|--|
|                                     |           | 1200                         | 1500       | 1621     | 3800      | 4400      | 4500      |  |
| 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 | 59,165.14                    | 162,204.31 | 2,871.95 | 10,019.42 | 68,484.26 | 79,227.75 |  |
| 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 EXPENDITURES, OTHER FUND USES | (NET)     | 59,165.14                    | 162,204.31 | 2,871.95 | 10,019.42 | 68,484.26 | 79,227.75 |  |

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

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | FIDUCIARY - EXPENDABLE TRUST |        |        |      |        |           | EXHIBIT A-III-VIII-A-2 |
|--------------------------------------|-----------|------------------------------|--------|--------|------|--------|-----------|------------------------|
|                                      |           | 8100                         | 8210   | 8230   | 8300 | 8320   | 8330      |                        |
| REVENUES                             | 1000-8999 |                              |        |        |      |        |           |                        |
| EXPENDITURES                         | 1000-9899 |                              |        |        |      |        |           |                        |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                              |        |        |      |        |           |                        |
| 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   | 77.53                        | 0.00   | 0.00   | 0.00 | 0.00   | 0.00      | 0.00                   |
| MATERIALS & SUPPLIES                 | 400-499   | 187.50                       | 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 SERVICES         |           | 265.03                       | 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      | 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                         | 203.95 | 0.00   | 0.00 | 0.00   | 0.00      | 0.00                   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                         | 254.42 | 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                         | 458.37 | 921.65 | 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      | 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 | 629.91 | 24,980.15 | 5,615.48               |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                         | 0.00   | 0.00   | 0.00 | 0.00   | 31,077.94 | 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 OPERATION & MAINTENANCE        |           | 0.00                         | 0.00   | 0.00   | 0.00 | 629.91 | 56,058.09 | 5,615.48               |





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

EXHIBIT A-III-VIII-C-2

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | FIDUCIARY - EXPENDABLE TRUST |        |        |        |           |          |
|-------------------------------------|-----------|------------------------------|--------|--------|--------|-----------|----------|
|                                     |           | 8100                         | 8210   | 8230   | 8300   | 8320      | 8330     |
| 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 | 265.03                       | 458.37 | 921.65 | 629.91 | 56,058.09 | 5,615.48 |
| 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               | (NETT)    | 0.00                         | 0.00   | 0.00   | 0.00   | 0.00      | 0.00     |
| TOTAL EXPENDITURES, OTHER FUND USES | (NETT)    | 265.03                       | 458.37 | 921.65 | 629.91 | 56,058.09 | 5,615.48 |

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

EXHIBIT A-III-VIII-A-3  
 FIDUCIARY - EXPENDABLE TRUST

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | 9600 | 9700 | (Memo Only) |
|--------------------------------------|-----------|------|------|-------------|
| REVENUES                             | 1000-8999 |      |      |             |
| EXPENDITURES                         | 1000-9899 |      |      |             |
| INSTRUCTIONAL SERVICES               | 1000-1999 |      |      |             |
| 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 | 42,314.54   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00 | 33,155.44   |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00 | 0.00        |
| OTHER OBJECTS                        | 600-997   | 0.00 | 0.00 | 7,762.12    |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00 | 0.00 | 83,232.10   |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |      |      |             |
| 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 | 145,093.82  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00 | 34,046.98   |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00 | 0.00        |
| OTHER OBJECTS                        | 600-997   | 0.00 | 0.00 | 14,332.71   |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00 | 0.00 | 193,473.51  |
| OPERATION & MAINTENANCE              | 3000-3999 |      |      |             |
| 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 | 37,660.07   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00 | 0.00 | 31,132.43   |
| CAPITAL OUTLAY                       | 500-599   | 0.00 | 0.00 | 0.00        |
| OTHER OBJECTS                        | 600-977   | 0.00 | 0.00 | 0.00        |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00 | 0.00 | 68,792.50   |

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

EXHIBIT A-III-VIII-B-3  
 FIDUCIARY - EXPENDABLE TRUST

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #    | 9600 | 9700 | (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 | 22,023.25   |
| 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 | 22,023.25   |
| <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 | 0.00 | 0.00        |
| INTEREST                               | 931-931   | 0.00 | 0.00 | 0.00        |
| OTHER OBJECTS                          | 932-932   | 0.00 | 0.00 | 78,400.00   |
| TOTAL DEBT SERVICE                     | 300-997   | 0.00 | 0.00 | 78,400.00   |

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

EXHIBIT A-III-VIII-C-3  
 FIDUCIARY - EXPENDABLE TRUST

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | FIDUCIARY - EXPENDABLE TRUST |           |             |
|-------------------------------------|-----------|------------------------------|-----------|-------------|
|                                     |           | 9600                         | 9700      | (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   | 183,007.95                   | 0.00      | 183,007.95  |
| CAPITAL OUTLAY                      | 500-599   | 0.00                         | 0.00      | 0.00        |
| OTHER OBJECTS                       | 600-977   | 12,276.25                    | 0.00      | 12,276.25   |
| TOTAL OTHER EXPENDITURES            |           | 195,284.20                   | 0.00      | 195,284.20  |
| OTHER EXPENDITURES                  | 1000-9899 | 195,284.20                   | 0.00      | 641,205.56  |
| OTHER FUND USES                     |           |                              |           |             |
| TRANSFERS OUT                       | 9910      | 0.00                         | 50,610.57 | 50,610.57   |
| OTHER FUND USES                     | 920-929   | 0.00                         | 0.00      | 0.00        |
| TOTAL OTHER FUND USES               | 9900-9999 | 0.00                         | 50,610.57 | 50,610.57   |
| OTHER FUND USES                     | 900-997   | 0.00                         | 0.00      | 0.00        |
| TOTAL OTHER FUND USES               | (NETT)    | 0.00                         | 50,610.57 | 50,610.57   |
| TOTAL EXPENDITURES, OTHER FUND USES | (NETT)    | 195,284.20                   | 50,610.57 | 691,816.13  |