

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-1-A-1
		1110-0	1132-0	1220-0	1221-0	1222-0	
<b>REVENUES:</b>							
STATE REVENUES	1000-8999	14,862,522.00	237,385.24	194,773.00	66,840.00	51,102.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	1,773,960.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	16,636,482.00	237,385.24	194,773.00	66,840.00	51,102.00	0.00
<b>EXPENDITURES:</b>							
INSTRUCTIONAL SERVICES	1000-9899	8,090,001.11	198,224.71	0.00	0.00	0.00	0.00
PERSONAL SERVICES	1000-1999	2,936,177.84	39,160.53	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	291,408.79	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	238,744.23	0.00	0.00	0.00	20,902.50	6,416.36
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	7,700.00	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		11,556,331.97	237,385.24	0.00	0.00	28,602.50	6,416.36
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	2,492,626.14	0.00	99,736.84	54,826.20	0.00	0.00
PERSONAL SERVICES	010-199	822,919.68	0.00	38,358.56	12,013.80	0.00	0.00
EMPLOYEE BENEFITS	200-299	27,736.79	0.00	56,677.60	0.00	0.00	0.00
PURCHASED SERVICES	300-399	17,812.33	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		3,361,094.94	0.00	194,773.00	66,840.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999	453,440.66	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	199,899.16	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,803.69	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 OPERATION & MAINTENANCE		657,143.51	0.00	0.00	0.00	0.00	0.00



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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-1-C-1
		1110-0	1132-0	1220-0	1221-0	1222-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	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 OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	15,993,348.60	237,385.24	194,773.00	66,840.00	28,602.50	6,416.36
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9910						
OTHER FUND USES	920-929	643,133.40	0.00	0.00	0.00	0.00	0.00
TOTAL	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	(643,133.40)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(643,133.40)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	22,499.50	(6,416.36)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	6,416.36
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	22,499.50	0.00





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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1230-0	1240-0	1252-0	1256-0	1262-0	1271-0
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	600-997	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	240,000.00	68,205.86	12,630.00	31,828.63	0.00	40,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
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	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)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING OVER/(UNDER) EXP & OTHER FUND USES	(NET)	0.00	12,900.14	0.00	0.00	8,150.00	(0.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	12,900.14	0.00	0.00	8,150.00	(0.00)







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EXHIBIT A-1-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1273-0	1273-1	1273-9	1275-0	1275-9	1279-0
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	600-997	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	48,638.34	4,503.61	38,091.50	25,561.59	1,708.87	12,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
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	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)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	52,861.66	(4,503.61)	(38,091.50)	1,524.41	(1,708.87)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	4,503.61	38,091.50	0.00	1,708.87	0.00
ENDING FUND BALANCE - SEP 30	(NET)	52,861.66	0.00	0.00	1,524.41	0.00	0.00

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EXHIBIT A-1-I-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1287-0	1310-0	1410-0	1410-9	1520-0	1520-9
<b>REVENUES:</b>							
STATE REVENUES	1000-8999	67,558.00	1,789,357.00	86,970.00	0.00	90,149.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	67,558.00	1,789,357.00	86,970.00	0.00	90,149.00	0.00
<b>EXPENDITURES:</b>							
INSTRUCTIONAL SERVICES	1000-9899	0.00	0.00	47,624.76	0.00	0.00	0.00
PERSONAL SERVICES	1000-1999	0.00	0.00	37,136.91	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,208.33	2,969.89	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	86,970.00	2,969.89	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	61,847.93	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		61,847.93	0.00	0.00	0.00	0.00	0.00



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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-1-1-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL						
		1287-0	1310-0	1410-0	1410-9	1520-0	1520-9	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	62,565.07	1,519.46	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	27,583.93	452.14	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	759.95	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,602.91	
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 OTHER EXPENDITURES	1000-9899	61,847.93	1,789,357.00	86,970.00	2,969.89	90,149.00	4,334.46	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00	
TRANSFERS OUT	9910							
	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	
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
(NET)								
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	5,710.07	(0.00)	(0.00)	(2,969.89)	0.00	(4,334.46)	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	2,969.89	0.00	4,334.46	
ENDING FUND BALANCE - SEP 30	(NET)	5,710.07	(0.00)	(0.00)	0.00	0.00	0.00	

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL						EXHIBIT A-1-A-5
		1720-0	1760-0	1764-0	1765-0	1767-0	1768-0	
<b>REVENUES:</b>								
STATE REVENUES	1000-8999	220,760.09	60,957.00	1,308,242.00	0.00	67,062.00	75,618.88	
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES	8000-8999	220,760.09	60,957.00	1,308,242.00	0.00	67,062.00	75,618.88	
<b>EXPENDITURES:</b>								
<b>INSTRUCTIONAL SERVICES</b>								
PERSONAL SERVICES	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	1000-1999	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	4,663.57	73,818.88	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	4,663.57	73,818.88	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
PERSONAL SERVICES	2000-2999	14,686.20	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	010-199	2,968.66	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	1,800.00	
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 INSTRUCTIONAL SUPPORT SERV	600-997	17,654.86	0.00	0.00	0.00	0.00	1,800.00	
<b>OPERATION &amp; MAINTENANCE</b>								
PERSONAL SERVICES	3000-3999	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	585,870.04	0.00	0.00	
CAPITAL OUTLAY	400-499	285.00	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 OPERATION & MAINTENANCE	600-997	285.00	0.00	0.00	150,734.56	0.00	0.00	
					736,604.60	0.00	0.00	



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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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EXHIBIT A-1-I-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1720-0	1760-0	1764-0	1765-0	1767-0	1768-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	144,947.12	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	62,266.93	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,418.92	46,500.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	163.56	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 OTHER EXPENDITURES		213,796.53	46,500.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	231,917.69	46,500.00	0.00	736,604.60	4,663.57	75,618.88
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9910						
	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
TOTAL	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 EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(11,157.60)	14,457.00	1,308,242.00	(736,604.60)	62,398.43	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	23,131.22	137,050.61	0.00	736,604.60	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	11,973.62	151,507.61	1,308,242.00	0.00	62,398.43	0.00

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

EXHIBIT A-1-1-A-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					2130-0	2241-0
		1770-0	1810-0	1810-1	1810-9	160,758.67		
<b>REVENUES:</b>								
STATE REVENUES	1000-8999	127,311.00	0.00	0.00	0.00	1,695.00	160,758.67	
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES	8000-8999	127,311.00	0.00	0.00	0.00	1,695.00	160,758.67	
<b>EXPENDITURES:</b>								
<b>INSTRUCTIONAL SERVICES</b>								
PERSONAL SERVICES	1000-9899	0.00	0.00	0.00	0.00	0.00	97,098.36	
EMPLOYEE BENEFITS	1000-1999	0.00	0.00	0.00	0.00	0.00	59,982.06	
PURCHASED SERVICES	200-299	0.00	0.00	20,166.41	1,327.00	0.00	3,004.44	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	8,673.00	0.00	673.79	
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 INSTRUCTIONAL SERVICES	600-997	0.00	0.00	20,166.41	10,000.00	0.00	160,758.65	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
PERSONAL SERVICES	2000-2999	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 INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
<b>OPERATION &amp; MAINTENANCE</b>								
PERSONAL SERVICES	3000-3999	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	2,835.95	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	500-599	112,924.90	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE	600-997	115,760.85	0.00	0.00	0.00	0.00	0.00	





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

EXHIBIT A-1-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					2130-0	2241-0
		1770-0	1810-0	1810-1	1810-9			
OTHER EXPENDITURES	9000-9899							
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 OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	115,760.85	0.00	20,166.41	10,000.00	0.00	160,758.65	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9910							
TRANSFERS OUT	920-929	0.00	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	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	11,550.15	0.00	(20,166.41)	(10,000.00)	1,695.00	0.02	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	20,166.41	10,000.00	22,568.00	0.00	
ENDING FUND BALANCE - SEP 30	(NET)	11,550.15	0.00	0.00	0.00	24,263.00	0.02	

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-1-A-7
		2254-0	2259-0	2901-0	2901-1	6001-0	
REVENUES:							
STATE REVENUES	1000-8999	0.00	286.36	30,000.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	700.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	1,780,258.49	1,416,957.68
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	0.00	286.36	30,000.00	0.00	1,780,958.49	1,416,957.68
EXPENDITURES:							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999	0.00	0.00	25,000.00	0.00	144,690.00	68,900.09
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	27,243.77	26,745.90
PURCHASED SERVICES	200-299	0.00	0.00	5,000.00	99.44	22,400.16	76.32
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	1,000.00	1,830.60
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 INSTRUCTIONAL SERVICES	600-997	0.00	0.00	30,000.00	99.44	195,333.93	97,552.91
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	27,051.87	74,201.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	5,339.63	24,229.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	153,672.43	117,710.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,603.54	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	766.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	188,433.47	216,141.72
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	822,523.40	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	165,364.64	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	987,888.04	0.00

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

EXHIBIT A-1-B-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					6001-0	6110-0
		2254-0	2259-0	2901-0	2901-1			
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	1,680.75	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	99,736.35	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	25,957.00	
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	101,417.10	25,957.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999	0.00	0.00	0.00	0.00	210,062.37	0.00	
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	48,445.89	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	481,757.29	0.00	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	36,251.71	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	19,660.16	0.00	
TOTAL GENERAL ADMIN SERVICES	600-997	0.00	0.00	0.00	0.00	796,177.42	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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00	
DEBT SERVICES	8000-8999	0.00	0.00	0.00	0.00	0.00	215,000.00	
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	178,525.00	
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	4,043.07	0.00	
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	4,043.07	393,525.00	

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					6110-0
		2254-0	2259-0	2901-0	2901-1	6001-0	
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	10,050.89	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,328.22	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	11,889.17	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	24,268.28	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	30,000.00	99.44	2,297,561.31	733,176.63
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	198,100.62	0.00
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	885.42	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	9900-9999	0.00	0.00	0.00	0.00	197,215.20	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	197,215.20	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	197,215.20	0.00
EXCESS REVENUES & OTHER FINANCING OVER (UNDER) EXP & OTHER FUND USES	(NET)	0.00	286.36	0.00	(99.44)	(319,387.62)	683,781.05
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,717.00	2,297.24	0.00	99.44	(1,362,718.22)	4,021,498.66
ENDING FUND BALANCE - SEP 30	(NET)	1,717.00	2,583.60	0.00	0.00	(1,682,105.84)	4,705,279.71

EXHIBIT A-11-C-7





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

EXHIBIT A-1-I-C-8

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		6850-0	6921-0	6992-0	6994-0	6995-0	6998-0
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	518.00	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 OTHER EXPENDITURES		0.00	0.00	518.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	37,109.05	518.00	0.00	0.00	80,795.02
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	24,986.78	0.00	0.00	0.00	137,600.02
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
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	9900-9999	0.00	24,986.78	0.00	0.00	0.00	137,600.02
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	24,986.78	0.00	0.00	0.00	137,600.02
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	24,986.78	0.00	0.00	0.00	137,600.02
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(10,205.94)	(518.00)	0.00	10.00	56,805.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	3,255.23	(7,896.65)	5,594.67	392.36	0.00	(472,482.11)
ENDING FUND BALANCE - SEP 30	(NET)	3,255.23	(18,102.59)	5,076.67	392.36	10.00	(415,677.11)



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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
		8002-0	8995-0	8997-0	9110-0	9320-0	
<b>REVENUES:</b>							
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	20,053,647.87
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	700.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	4,975,283.96
OTHER REVENUES	6000-7999	0.00	0.00	0.00	2,181.46	0.00	146,033.26
TOTAL REVENUES	8000-8999	0.00	63,362.05	82,671.21	2,181.46	0.00	25,175,665.09
<b>EXPENDITURES:</b>							
INSTRUCTIONAL SERVICES	1000-9899	0.00	0.00	0.00	0.00	0.00	8,894,849.13
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	3,183,992.98
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	400,102.76
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	430,734.95
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	7,700.00
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 INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	12,917,379.82
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	2,860,059.85
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	929,863.97
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	426,969.06
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	26,732.46
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	766.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	0.00	0.00	0.00	4,244,391.34
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999	0.00	0.00	0.00	0.00	0.00	453,440.66
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	199,899.16
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	1,412,197.13
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	168,485.59
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	174,772.83
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	150,734.56
TOTAL OPERATION & MAINTENANCE	600-997	0.00	0.00	0.00	0.00	0.00	2,559,529.93

EXHIBIT A-11-A-9



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

EXHIBIT A-1-1-C-9

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
		8002-0	8995-0	8997-0	9110-0	9320-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	209,031.65
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	90,303.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	64,247.76
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	4,094.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	11,889.17
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	379,566.27
TOTAL EXPENDITURES	1000-9899	0.00	61,124.00	82,406.05	0.00	0.00	23,810,942.53
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	162,586.80
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	198,100.62
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	644,018.82
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	(283,331.40)
	(NET)						
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	(283,331.40)
EXCESS REVENUES & OTHER FINANCING OVER/(UNDER) EXP & OTHER FUND USES	(NET)	0.00	2,238.05	265.16	2,181.46	0.00	1,081,391.16
BEGINNING FUND BALANCE - OCT 1	0300-0399	10,000.00	0.00	0.00	394,546.82	9,981.86	3,613,831.83
ENDING FUND BALANCE - SEP 30	(NET)	10,000.00	2,238.05	265.16	396,728.28	9,981.86	4,695,222.99













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

EXHIBIT A-11-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4110-1	4130-0	4150-0	4160-0	4180-0	4286-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	346.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	346.18
TOTAL EXPENDITURES	1000-9899	68,393.87	167,106.19	26,004.37	95,167.31	74,229.08	72,181.05
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9910						
	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	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00

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

EXHIBIT A-111-A-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4287-0	4289-0	4290-0	4295-0	4296-0	4297-0
REVENUES:							
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	10,996.00	5,333.35	0.00	323,339.92	635,151.53	70,654.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	10,996.00	5,333.35	0.00	323,339.92	635,151.53	70,654.00
EXPENDITURES:							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	322,409.46	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	143,456.10	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	1,368.85	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	231.78	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 INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	467,466.19	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	28,214.19	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	14,894.01	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,599.58	0.00	0.00	0.00	70,654.00
MATERIALS & SUPPLIES	400-499	0.00	641.47	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 SERV		0.00	4,241.05	0.00	0.00	43,108.20	70,654.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	40,342.99	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	26,688.63	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	67,031.62	0.00



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

EXHIBIT A-1-II-C-3

FUND TYPES	ACCT#	4287-0	4289-0	4290-0	4295-0	4296-0	4297-0
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	268,007.50	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	51,097.89	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	10,844.19	0.00	0.00	4,234.53	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 OTHER EXPENDITURES		10,844.19	0.00	0.00	323,339.92	0.00	0.00
TOTAL EXPENDITURES	1000-9899	10,996.00	5,333.35	0.00	323,339.92	635,151.53	70,654.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
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	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)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00

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

EXHIBIT A-1-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4298-0	4303-0	5101-0	5170-0	5194-0	5196-0
<b>REVENUES:</b>							
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999						
LOCAL REVENUES	3000-5999	1,785,660.23	29,897.03	1,671,822.60	0.00	109,860.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	68,018.16	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	1,785,660.23	29,897.03	1,758,262.33	0.00	109,860.00	0.00
<b>EXPENDITURES:</b>							
<b>INSTRUCTIONAL SERVICES</b>							
PERSONAL SERVICES	1000-9899						
EMPLOYEE BENEFITS	1000-1999	401,762.23	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	134,847.54	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	3,584.08	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	521,346.85	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	27,814.84	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	1,089,355.54	0.00	0.00	0.00	0.00	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	212,565.89	25,000.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	69,407.25	4,897.03	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	13,101.29	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	27,218.94	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 INSTRUCTIONAL SUPPORT SERV	600-997	322,293.37	29,897.03	0.00	0.00	0.00	0.00
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	91,165.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	7,503.41	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	95,599.96	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	72,591.94	0.00	21,894.28	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	600-997	171,260.35	0.00	117,494.24	0.00	0.00	0.00



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

EXHIBIT A-11-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4298-0	4303-0	5101-0	5170-0	5194-0	5196-0
OTHER EXPENDITURES	9000-9899	11,785.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	2,077.16	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 OTHER EXPENDITURES		13,862.16	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,785,660.23	29,897.03	2,547,975.21	0.00	109,860.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	643,133.40	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
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	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	643,133.40	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	643,133.40	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	(146,579.48)	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	600,374.89	0.00	0.00	1,624.83
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)	0.00	453,795.41	0.00	0.00	1,624.83







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

EXHIBIT A-11-C-5

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		5199-0	5990-0	6960-0	6991-0	6996-0	6997-0
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	600-997	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	152,330.12	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
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	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)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	4,582.45	464.19	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	32,360.76	66,827.11	2,780.54	(51.30)
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	36,943.21	67,291.30	2,780.54	(51.30)

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

EXHIBIT A-1-I-A-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	9115-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
<b>REVENUES:</b>				
STATE REVENUES	1000-8999	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00	7,289,681.56
LOCAL REVENUES	3000-5999	980,729.41	0.00	1,053,794.21
OTHER REVENUES	6000-7999	0.00	0.00	18,421.57
TOTAL REVENUES	8000-8999	980,729.41	0.00	8,361,897.34
<b>EXPENDITURES:</b>				
INSTRUCTIONAL SERVICES	1000-9899	0.00	0.00	1,232,822.25
PERSONAL SERVICES	1000-1999	0.00	0.00	524,637.74
EMPLOYEE BENEFITS	010-199	0.00	0.00	172,067.69
PURCHASED SERVICES	200-299	89,741.29	0.00	1,108,952.03
MATERIALS & SUPPLIES	300-399	253,567.60	0.00	27,814.84
CAPITAL OUTLAY	400-499	0.00	0.00	37,570.45
OTHER OBJECTS	500-599	37,570.45	0.00	3,103,865.00
TOTAL INSTRUCTIONAL SERVICES	600-997	380,879.34	0.00	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
PERSONAL SERVICES	2000-2999	0.00	0.00	831,128.23
EMPLOYEE BENEFITS	010-199	0.00	0.00	271,028.35
PURCHASED SERVICES	200-299	55,833.11	0.00	467,552.36
MATERIALS & SUPPLIES	300-399	34,128.91	0.00	87,071.86
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	10,827.18	0.00	14,618.18
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	100,789.20	0.00	1,671,398.98
<b>OPERATION &amp; MAINTENANCE</b>				
PERSONAL SERVICES	3000-3999	0.00	0.00	134,654.24
EMPLOYEE BENEFITS	010-199	0.00	0.00	34,433.06
PURCHASED SERVICES	200-299	61,516.09	0.00	157,116.05
MATERIALS & SUPPLIES	300-399	38,258.24	0.00	132,744.46
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	99,774.33	0.00	458,947.81

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

EXHIBIT A-1-11-B-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE	
		7101-0	9115-0 (Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	58,796.75	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 AUXILIARY SERVICES		58,796.75	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
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 GENERAL ADMIN SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
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 CAPITAL OUTLAY-REAL PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	5,000.00	0.00
TOTAL DEBT SERVICES		5,000.00	0.00

782,575.29	0.00	275,872.92
412,660.36	0.00	86,685.06
130,085.41	0.00	15,068.83
1,015,249.18	0.00	23,504.19
192,387.00	0.00	0.00
132,947.60	0.00	70,669.82
2,665,904.84	0.00	471,800.82
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
57,545.52	0.00	0.00
0.00	0.00	0.00
57,545.52	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
5,000.00	0.00	5,000.00
5,000.00	0.00	5,000.00

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

EXHIBIT A-1-I-C-6

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	9115-0	GOVERNMENTAL - SPECIAL REVENUE	
				(Memo Only)	
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	300,530.09	
EMPLOYEE BENEFITS	200-299	0.00	0.00	60,184.51	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	211,686.14	0.00	227,582.36	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	
OTHER OBJECTS	600-997	16,430.08	0.00	16,430.08	
TOTAL OTHER EXPENDITURES		228,116.22	0.00	604,727.04	
TOTAL EXPENDITURES	1000-9899	873,355.84	0.00	9,039,190.01	
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	45,726.59	0.00	688,859.99	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	
TRANSFERS OUT	9910				
	920-929	193,918.77	0.00	193,918.77	
OTHER FUND USES	9900-9999				
TOTAL	900-997	(148,192.18)	0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(148,192.18)	0.00	494,941.22	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(40,818.61)	0.00	(182,351.45)	
BEGINNING FUND BALANCE - OCT 1	0300-0399	727,031.99	105,581.91	1,536,530.73	
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	686,213.38	105,581.91	1,354,179.28	

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

EXHIBIT A-I-III-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL (Memo Only)			
		1320-0	1321-0	9115-0	
REVENUES:					
STATE REVENUES	1000-8999	235,011.00	0.00	0.00	235,011.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	235,011.00	0.00	0.00	235,011.00
EXPENDITURES:					
INSTRUCTIONAL SERVICES	1000-9899				
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
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	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
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	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00

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

EXHIBIT A-1-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL (Memo Only)		
		1320-0	1321-0	9115-0
AUXILIARY SERVICES	4000-4999	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999	0.00	0.00	0.00
PRINCIPAL	931-931	230,112.92	0.00	230,112.92
INTEREST	932-932	57,188.54	0.00	57,188.54
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		287,301.46	0.00	287,301.46

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

EXHIBIT A-I-III-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL			
		1320-0	1321-0	9115-0	(Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
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	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	287,301.46	0.00	0.00	287,301.46
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
TRANSFERS OUT	9910				
	920-929	0.00	0.00	0.00	0.00
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(52,290.46)	0.00	0.00	(52,290.46)
BEGINNING FUND BALANCE - OCT 1	0300-0399	225,347.47	0.00	1,851,733.44	2,077,080.91
ENDING FUND BALANCE - SEP 30	(NET)	173,057.01	0.00	1,851,733.44	2,024,790.45



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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				8410-0	8411-0
		1321-0	2120-0	2202-0	2210-0		
REVENUES:							
STATE REVENUES	1000-8999	710,058.00	493,527.25	0.00	48,740.00	147,065.75	61,187.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	95,452.66	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	710,058.00	588,979.91	0.00	48,740.00	147,065.75	61,187.00
EXPENDITURES:							
INSTRUCTIONAL SERVICES	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00
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 INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	61,187.00
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	48,740.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	337,919.27	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	337,919.27	0.00	48,740.00	0.00	61,187.00

EXHIBIT A-I-IV-A-1

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

EXHIBIT A-1-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1321-0	2120-0	2202-0	2210-0	8410-0	8411-0
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
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 ADMIN SERVICES	600-997	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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	97,870.87	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	49,194.88	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	147,065.75	0.00

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

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					
		1321-0	2120-0	2202-0	2210-0	8410-0	8411-0
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	600-997	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	337,919.27	0.00	48,740.00	147,065.75	61,187.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
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	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)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING OVER(UNDER) EXP & OTHER FUND USES	(NET)	710,058.00	251,060.64	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,286,544.52	78,279.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	710,058.00	1,537,605.16	78,279.00	0.00	0.00	0.00

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
<b>REVENUES:</b>		
STATE REVENUES	1000-8999	1,460,578.00
FEDERAL REVENUES	1000-2999	0.00
LOCAL REVENUES	3000-5999	95,452.66
OTHER REVENUES	6000-7999	0.00
TOTAL REVENUES	8000-8999	1,556,030.66
<b>EXPENDITURES:</b>		
INSTRUCTIONAL SERVICES	1000-9899	0.00
PERSONAL SERVICES	1000-1999	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>		
PERSONAL SERVICES	2000-2999	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00
<b>OPERATION &amp; MAINTENANCE</b>		
PERSONAL SERVICES	3000-3999	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	61,187.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	48,740.00
TOTAL OPERATION & MAINTENANCE	600-997	337,919.27
		447,846.27

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	97,870.87
INTEREST	932-932	49,194.88
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		147,065.75

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	594,912.02
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
TRANSFERS OUT	9910	
	920-929	0.00
OTHER FUND USES	9900-9999	0.00
TOTAL	900-997	0.00
	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES		
	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES		
	(NET)	961,118.64
BEGINNING FUND BALANCE - OCT 1		
	0300-0399	1,364,823.52
ENDING FUND BALANCE - SEP 30		
	(NET)	2,325,942.16

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

EXHIBIT A-1-VIII-A-1  
 FIDUCIARY - EXPENDABLE TRUST

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)
<b>REVENUES:</b>			
STATE REVENUES	1000-8999	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00
OTHER REVENUES	6000-7999	709,222.03	709,222.03
TOTAL REVENUES	8000-8999	0.00	0.00
		709,222.03	709,222.03
<b>EXPENDITURES:</b>			
INSTRUCTIONAL SERVICES	1000-9899		
PERSONAL SERVICES	1000-1999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	42,314.54	42,314.54
CAPITAL OUTLAY	400-499	33,155.44	33,155.44
OTHER OBJECTS	500-599	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	7,762.12	7,762.12
		83,232.10	83,232.10
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	145,093.82	145,093.82
MATERIALS & SUPPLIES	400-499	34,046.98	34,046.98
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	14,332.71	14,332.71
TOTAL INSTRUCTIONAL SUPPORT SERV		193,473.51	193,473.51
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	37,660.07	37,660.07
MATERIALS & SUPPLIES	400-499	31,132.43	31,132.43
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		68,792.50	68,792.50

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

EXHIBIT A-1-VIII-B-1  
 FIDUCIARY - EXPENDABLE TRUST

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	22,023.25	22,023.25
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 AUXILIARY SERVICES		22,023.25	22,023.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
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 GENERAL ADMIN SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
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 CAPITAL OUTLAY-REAL PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	78,400.00	78,400.00
TOTAL DEBT SERVICES		78,400.00	78,400.00



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

EXHIBIT A-1-VIII-C-1  
 FIDUCIARY - EXPENDABLE TRUST

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)
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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	183,007.95	183,007.95
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	12,276.25	12,276.25
TOTAL OTHER EXPENDITURES		195,284.20	195,284.20
TOTAL EXPENDITURES	1000-9899	641,205.56	641,205.56
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OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	37,101.37	37,101.37
OTHER FINANCING SOURCES	9000-9997	0.00	0.00
	9910		
TRANSFERS OUT	920-929	50,610.57	50,610.57
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	(13,509.20)	(13,509.20)
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES			
	(NET)	(13,509.20)	(13,509.20)
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EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES			
	(NET)	54,507.27	54,507.27
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BEGINNING FUND BALANCE - OCT 1	0300-0399	622,130.38	622,130.38
ENDING FUND BALANCE - SEP 30	(NET)	676,637.65	676,637.65