

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-A-1	
		1100	1200	1500	1621	1700	2300
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	566,883.55	3,706,836.29	1,881,641.53	0.00	55,276.88	517,711.01
EMPLOYEE BENEFITS	200-299	203,312.41	1,358,648.12	706,464.11	0.00	31,681.82	190,391.81
PURCHASED SERVICES	300-399	0.00	49,964.35	28,623.08	0.00	157.20	1,290.64
MATERIALS & SUPPLIES	400-499	0.00	80,975.31	63,090.95	7,093.60	2,471.10	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		770,195.96	5,196,424.07	2,679,819.67	7,093.60	89,587.00	709,393.46
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	919,063.16	911,869.65	0.00	5,878.76	0.00
EMPLOYEE BENEFITS	200-299	0.00	333,793.38	324,386.75	0.00	3,423.56	0.00
PURCHASED SERVICES	300-399	0.00	1,732.72	3,277.69	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	54.31	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	1,254,589.26	1,239,534.09	0.00	9,356.63	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	99,143.02	64,343.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	62,712.08	37,417.87	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	274,371.10	253,811.03	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	10,982.17	4,492.69	0.00	467.00	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	447,208.37	360,064.59	0.00	467.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III+B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				
		1100	1200	1500	1621	1700 2300
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	7,483.38	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	6,245.53	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	7,483.38	6,245.53	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	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-4-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-4-C-1	
		1100	1200	1500	1621	1700	2300
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	600-977	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	770,195.96	6,905,705.08	4,285,663.88	7,093.60	99,410.63	709,393.46
OTHER FUND USES							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	770,195.96	6,905,705.08	4,285,663.88	7,093.60	99,410.63	709,393.46

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-1-A-2
		2400	2800	2900	3500	3600 3800
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	427,888.10	0.00	0.00	0.00	0.00 710,646.26
EMPLOYEE BENEFITS	200-299	154,778.13	0.00	0.00	0.00	0.00 263,858.30
PURCHASED SERVICES	300-399	7,810.08	0.00	0.00	0.00	0.00 19,292.18
MATERIALS & SUPPLIES	400-499	0.00	3,119.39	0.00	0.00	0.00 39,461.18
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 INSTRUCTIONAL SERVICES		590,476.31	3,119.39	0.00	0.00	0.00 1,033,257.92
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	27,082.22	10,643.34	56,788.24 46,545.40
EMPLOYEE BENEFITS	200-299	0.00	0.00	9,493.89	3,568.38	18,333.24 17,458.27
PURCHASED SERVICES	300-399	7,994.10	1,153.47	0.00	0.00	0.00 0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00 0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00 0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00 0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		7,994.10	1,153.47	36,576.11	14,211.72	75,121.48 64,003.67
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00 9,304.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00 3,098.87
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00 8,200.03
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00 9,774.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00 0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00 0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00 30,378.70

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-B-2
		2400	2800	2900	3500	3600 3800
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	60,028.67	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	56,239.56	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,625.39	0.00	395.20
MATERIALS & SUPPLIES	400-499	0.00	0.00	18,228.17	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	136,121.79	0.00	395.20
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	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

Pickens County Board of Education
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GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-C-2	
		2400	2800	2900	3500	3600	3800
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	600-977	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	598,470.41	4,272.86	172,697.90	14,211.72	75,121.48	1,128,035.49
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
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 EXPENDITURES, OTHER FUND USES	(NET)	598,470.41	4,272.86	172,697.90	14,211.72	75,121.48	1,128,035.49

Pickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-A-3
		4400	4500	4501	4502	4503 4506
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	010-199	8,727.00	338.87	10,000.55	21,834.80	39,846.14 7,326.65
PERSONAL SERVICES	200-299	1,669.22	65.50	1,907.03	4,191.78	7,639.25 1,416.25
EMPLOYEE BENEFITS	300-399		0.00	0.00	0.00	0.00 0.00
PURCHASED SERVICES	400-499		0.00	0.00	0.00	0.00 0.00
MATERIALS & SUPPLIES	500-599		0.00	0.00	0.00	0.00 0.00
CAPITAL OUTLAY	600-997		0.00	0.00	0.00	0.00 0.00
OTHER OBJECTS			404.37	11,907.58	26,026.58	47,485.39 8,742.90
TOTAL INSTRUCTIONAL SERVICES		10,396.22				
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00 0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00 0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00 0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00 0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00 0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00 0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES						
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	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						

Pickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-B-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				4503	4506
		4400	4500	4501	4502		
AUXILIARY SERVICES	4000-4999						
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	2,316.72	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		2,316.72	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	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						
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						
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		0.00	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-III-I-C-3
		4400	4500	4501	4502	4503	
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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	12,712.94	404.37	11,907.58	26,026.58	47,485.39	8,742.90
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	12,712.94	404.37	11,907.58	26,026.58	47,485.39	8,742.90

Pickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-A-4
		4510	4711	4712	8100	
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	9,654.23	0.00	0.00	55,491.00	0.00
EMPLOYEE BENEFITS	200-299	1,848.76	0.00	0.00	19,246.60	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	4,023.05	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,015.61	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		11,502.99	0.00	0.00	81,776.26	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	83,512.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	30,257.83
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	10,687.10
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	124,457.73
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	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 OPERATION & MAINTENANCE		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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-B-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL			
		4510	4711	4712	8100
					8210
					8220
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	19,008.03	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	20,736.04	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 AUXILIARY SERVICES		0.00	39,744.07	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
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 GENERAL ADMINISTRATIVE SERVICES		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
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 CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		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, 2014

EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				8210	8220
		4510	4711	4712	8100		
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	124,022.03	3,118.87	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	57,834.69	1,196.68	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	11,157.26	591.12	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,511.27	1,899.91	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	198,525.25	6,806.58	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	11,502.99	238,269.32	6,806.58	81,776.26	77,800.95	124,457.73
OTHER FUND USES	9910						
TRANSFERS OUT	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 OTHER FUND USES	9000-9997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	11,502.99	238,269.32	6,806.58	81,776.26	77,800.95	124,457.73

Pickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-A-5
		8300	8320	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
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	761.94	187,229.88	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	59.28	72,595.03	0.00	0.00
PURCHASED SERVICES	300-399	81,150.18	0.00	206,433.82	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,738.01	0.00	75,178.85	0.00	0.00
CAPITAL OUTLAY	500-599	10,034.81	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	9,025.33	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		111,948.33	821.22	541,437.58	0.00	0.00

Pickens County Board of Education

EXHIBIT A-III-B-5

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-C-5	
		8300	8320	8390	8410	8600	8610
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	600-977	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	111,948.33	821.22	541,437.58	1,755,280.05	37,267.68	211,090.82
OTHER FUND USES							
TRANSFERS OUT	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 OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	111,948.33	821.22	541,437.58	1,755,280.05	37,267.68	211,090.82

Pickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-A-6
		8620	8630	8640	8690	
REVENUES	1000-8999					
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	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-B-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				9540	9600
		8620	8630	8640	8690		
AUXILIARY SERVICES	4000-4999						
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						
PERSONAL SERVICES	010-199	158,756.61	0.00	149,063.32	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	45,113.46	0.00	56,552.59	0.00	0.00	0.00
PURCHASED SERVICES	300-399	10,925.91	20,177.78	87,986.21	96,262.86	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,457.13	0.00	14,965.84	26,662.45	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	416.00	11,247.06	0.00	9,515.52	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		219,669.11	31,424.84	308,567.96	132,440.83	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
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						
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		0.00	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-III-I-C-6	
		8620	8630	8640	8690	9540	9600
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	22,750.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	3,707.30
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	9,236.73
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	22,750.00	12,944.03
TOTAL EXPENDITURES	1000-9899	219,669.11	31,424.84	308,567.96	132,440.83	22,750.00	12,944.03
OTHER FUND USES	9910						
TRANSFERS OUT	970-929	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 OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	219,669.11	31,424.84	308,567.96	132,440.83	22,750.00	12,944.03

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-A-7
 GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	8,020,102.86
EMPLOYEE BENEFITS	200-299	0.00	2,947,119.09
PURCHASED SERVICES	300-399	0.00	111,160.58
MATERIALS & SUPPLIES	400-499	0.00	199,227.14
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	11,277,609.67
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	2,106,471.63
EMPLOYEE BENEFITS	200-299	0.00	757,646.63
PURCHASED SERVICES	300-399	0.00	30,392.98
MATERIALS & SUPPLIES	400-499	0.00	10,287.97
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	2,904,799.21
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	360,782.80
EMPLOYEE BENEFITS	200-299	0.00	175,883.13
PURCHASED SERVICES	300-399	0.00	823,966.16
MATERIALS & SUPPLIES	400-499	0.00	112,633.56
CAPITAL OUTLAY	500-599	0.00	10,034.81
OTHER OBJECTS	600-997	0.00	9,025.33
TOTAL OPERATION & MAINTENANCE		0.00	1,492,325.79

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-B-7

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	842,964.90
EMPLOYEE BENEFITS	200-299	0.00	596,741.23
PURCHASED SERVICES	300-399	0.00	63,399.54
MATERIALS & SUPPLIES	400-499	0.00	430,752.16
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	1,933,857.83
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	393,862.89
EMPLOYEE BENEFITS	200-299	0.00	124,673.05
PURCHASED SERVICES	300-399	0.00	366,601.21
MATERIALS & SUPPLIES	400-499	0.00	46,085.42
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	22,967.58
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	954,190.15
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 PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		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, 2014

EXHIBIT A-III-I-C-7
GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	127,140.90
EMPLOYEE BENEFITS	200-299	0.00	59,031.37
PURCHASED SERVICES	300-399	0.00	34,498.38
MATERIALS & SUPPLIES	400-499	0.00	11,118.48
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	9,236.73
TOTAL OTHER EXPENDITURES		0.00	241,025.86
TOTAL EXPENDITURES	1000-9899	0.00	18,803,808.51
OTHER FUND USES			
TRANSFERS OUT	920-929	493,779.29	493,779.29
OTHER FUND USES	9900-9999		
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00
		493,779.29	493,779.29
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	493,779.29	19,297,587.80

Pickens County Board of Education

EXHIBIT A-III-1-A-1

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-B-1	
		1100	1200	1500	1621	1750	2300	
AUXILIARY SERVICES	4000-4999							
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	10,050.00	231.40	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	10,050.00	231.40	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	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							
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							
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		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 REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-C-1	
		1100	1200	1500	1621	1750	2300	
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	600-977	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	13,368.38	825,300.27	580,782.87	7,324.84	963.69	254,255.96	
OTHER FUND USES								
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	920-929							
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)	13,368.38	825,300.27	580,782.87	7,324.84	963.69	254,255.96	

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-A-2
		2400	2900	3600	3800	4300 4400
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	33,935.10	0.00	0.00	0.00	48,240.00 0.00
EMPLOYEE BENEFITS	200-299	22,916.32	0.00	0.00	0.00	3,661.05 0.00
PURCHASED SERVICES	300-399	78.60	0.00	0.00	13,403.76	0.00 12,915.29
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	280,009.04	0.00 770.70
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	2,605.00	0.00 25,267.00
TOTAL INSTRUCTIONAL SERVICES		56,930.02	0.00	0.00	296,017.80	51,901.05 38,952.99
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	82,981.00	0.00	0.00	0.00 0.00
EMPLOYEE BENEFITS	200-299	0.00	28,863.52	0.00	0.00	0.00 0.00
PURCHASED SERVICES	300-399	0.00	110,306.59	2,357.00	20,908.97	0.00 2,344.62
MATERIALS & SUPPLIES	400-499	0.00	39,974.75	0.00	2,226.02	0.00 3,111.70
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	262,125.86	2,357.00	23,134.99	0.00 5,456.32
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	14,004.26	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	14,004.26	0.00 0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-B-2	
		2400	2900	3600	3800	4300	4400
AUXILIARY SERVICES	4000-4999						
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	62.40	0.00	25,193.03
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	62.40	0.00	25,193.03
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	75,411.60	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	25,410.12	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	19,142.49	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	119,964.21	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	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						
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		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 REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-C-2
		2400	2900	3600	3800	4300	
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	600-977	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	56,930.02	382,090.07	2,357.00	333,219.45	51,901.05	69,602.34
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
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)	56,930.02	382,090.07	2,357.00	333,219.45	51,901.05	69,602.34

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-A-3	
		4500	4712	4800	8100	8210	8220
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,855.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	144.33	0.00	0.00
PURCHASED SERVICES	300-399	79,934.05	0.00	0.00	12,371.89	0.00	0.00
MATERIALS & SUPPLIES	400-499	181,444.80	0.00	0.00	101,155.92	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	864.60	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		262,243.45	0.00	0.00	115,527.14	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	12,431.24
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	5,394.97
PURCHASED SERVICES	300-399	28,156.02	0.00	0.00	0.00	6,461.29	55,659.22
MATERIALS & SUPPLIES	400-499	31,545.77	0.00	0.00	0.00	141.75	3,062.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,040.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		60,741.79	0.00	0.00	0.00	6,603.04	76,548.41
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	3,172.98	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,998.27	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		6,171.25	0.00	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, 2014

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-B-3	
DESCRIPTION - PROGRAM	ACCT #	4500	4712	4800	8100	8210	8220
AUXILIARY SERVICES	4000-4999						
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	28,926.21	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	70.00	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		28,996.21	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	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	386.75	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	386.75	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	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						
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		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 REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-C-3	
		4500	4712	4800	8100	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	41,436.28	6,950.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	15,899.35	1,328.29	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	2,712.88	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	838.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		838.00	60,048.51	8,278.29	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	358,990.70	60,435.26	8,278.29	115,527.14	6,603.04	76,548.41
OTHER FUND USES							
TRANSFERS OUT	9910	1,673.88	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	1,673.88	0.00	0.00	0.00	0.00	0.00
	(NET)						
TOTAL EXPEND. OTHER FUND USES	(NET)	360,664.58	60,435.26	8,278.29	115,527.14	6,603.04	76,548.41

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, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-A-4
		8230	8300	8310	8320	
REVENUES	1000-8999					
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	19,624.94	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	14,423.79	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	4,128.73	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		38,177.46	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	402.28	21,329.21	3,657.00	23,216.46	776.24
MATERIALS & SUPPLIES	400-499	0.00	4,579.02	0.00	40,041.49	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		402.28	25,908.23	3,657.00	63,257.95	776.24

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, 2014

EXHIBIT A-III-II-B-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				8340
		8230	8300	8310	8320	
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	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	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, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-C-4	
		8230	8300	8310	8320	8330	8340
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	600-977	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	38,579.74	25,908.23	3,657.00	63,257.95	6,066.01	776.24
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
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)	38,579.74	25,908.23	3,657.00	63,257.95	6,066.01	776.24

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, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-A-5
		8350	8420	8600	8690	
REVENUES	1000-8999					
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	25.12	87,149.91	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	12,116.30	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 OPERATION & MAINTENANCE		25.12	99,266.21	0.00	166.08	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-II-B-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE			
		8350	8420	8600	8690
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	681,885.19	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	399,163.09	0.00	0.00
PURCHASED SERVICES	300-399	0.00	55,684.36	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	719,597.81	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	123,727.54	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	1,980,057.99	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	122,631.36	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	39,861.92	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,879.11	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	43,831.90	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	168,372.39	43,831.90
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
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 CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		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, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				EXHIBIT A-III-II-C-5	
		8350	8420	8600	8690	9600	9700
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	128,804.16	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	3,996.97	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	132,801.13	0.00
TOTAL EXPENDITURES	1000-9899	25.12	2,079,324.20	168,372.39	43,831.90	132,967.21	0.00
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	66,775.73
OTHER FUND USES	970-929						
TOTAL OTHER FUND USES	900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	66,775.73
	(NET)						
TOTAL EXPEND, OTHER FUND USES	(NET)	25.12	2,079,324.20	168,372.39	43,831.90	132,967.21	66,775.73

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, 2014

FUND TYPES	ACCT #	TOTAL (Memo Only)
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	810,983.56
EMPLOYEE BENEFITS	200-299	315,787.98
PURCHASED SERVICES	300-399	205,027.74
MATERIALS & SUPPLIES	400-499	764,862.25
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	39,388.08
TOTAL INSTRUCTIONAL SERVICES		2,136,049.61
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	305,123.98
EMPLOYEE BENEFITS	200-299	107,577.97
PURCHASED SERVICES	300-399	284,250.79
MATERIALS & SUPPLIES	400-499	125,707.73
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	5,568.84
TOTAL INSTRUCTIONAL SUPPORT SERVICES		828,229.31
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	159,991.32
MATERIALS & SUPPLIES	400-499	63,862.32
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		223,853.64

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, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	681,885.19
EMPLOYEE BENEFITS	200-299	399,163.09
PURCHASED SERVICES	300-399	120,147.40
MATERIALS & SUPPLIES	400-499	719,667.81
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	123,727.54
TOTAL AUXILIARY SERVICES		2,044,591.03
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	198,042.96
EMPLOYEE BENEFITS	200-299	65,272.04
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	5,879.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	63,361.14
TOTAL GENERAL ADMINISTRATIVE SERVICES		332,555.25
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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		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, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	48,386.28
EMPLOYEE BENEFITS	200-299	17,227.64
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	131,517.04
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	4,834.97
TOTAL OTHER EXPENDITURES		201,965.93
TOTAL EXPENDITURES	1000-9899	5,767,244.77
OTHER FUND USES		
TRANSFERS OUT	9910	
	920-929	68,449.61
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	68,449.61
TOTAL EXPEND. OTHER FUND USES	(NET)	5,835,694.38

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, 2014

EXHIBIT A-III-III-A-1

GOVERNMENTAL - DEBT SERVICE

(Memo Only)

9200

ACCT #

FUND TYPES

DESCRIPTION - PROGRAM

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

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-III-B-1

GOVERNMENTAL - DEBT SERVICE

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9200	(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	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 AUXILIARY SERVICES		0.00	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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	211,753.08	211,753.08
INTEREST	932-932	21,710.67	21,710.67
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		233,463.75	233,463.75

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, 2014

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - DEBT SERVICE	
		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			
TOTAL EXPENDITURES	1000-9899	233,463.75	233,463.75
OTHER FUND USES			
TRANSFERS OUT	9910		
	920-929	0.00	0.00
OTHER FUND USES	900-9999		
	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)		
TOTAL EXPEND, OTHER FUND USES	(NET)	233,463.75	233,463.75

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, 2014

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				9100	9700
		1200	1500	3800	8300		
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	109,222.64	91,163.65	20,243.29	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		109,222.64	91,163.65	20,243.29	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,945.26	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	11,102.66	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	440.13	116,461.16	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	440.13	129,509.08	0.00	0.00

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, 2014

EXHIBIT A-III-IV-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-III-IV-B-1	
		1200	1500	3800	8300	9100	9700
AUXILIARY SERVICES	4000-4999						
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						
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						
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	289,019.23	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	289,019.23	0.00
DEBT SERVICE	8000-8999						
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		0.00	0.00	0.00	0.00	0.00	0.00

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, 2014

EXHIBIT A-III-IV-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-III-IV-C-1	
		1200	1500	3800	8300	9100	9700	
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	600-977	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	109,222.64	91,163.65	20,683.42	129,509.08	289,019.23	0.00	
OTHER FUND USES								
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	59,096.98	
OTHER FUND USES	920-929							
TOTAL OTHER FUND USES	9000-9999	0.00	0.00	0.00	0.00	0.00	0.00	
	900-997	0.00	0.00	0.00	0.00	0.00	59,096.98	
	(NET)							
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	109,222.64	91,163.65	20,683.42	129,509.08	289,019.23	59,096.98	

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, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	220,629.58
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		220,629.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
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 INSTRUCTIONAL SUPPORT SERVICES		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	1,945.26
CAPITAL OUTLAY	500-599	11,102.66
OTHER OBJECTS	600-977	116,901.29
TOTAL OPERATION & MAINTENANCE		129,949.21

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, 2014

FUND TYPES DESCRIPTION - PROGRAM	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 ADMINISTRATIVE 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	289,019.23
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		289,019.23
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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, 2014

FUND TYPES DESCRIPTION - PROGRAM	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	600-977	0.00
TOTAL OTHER EXPENDITURES		
TOTAL EXPENDITURES	1000-9899	639,598.02
OTHER FUND USES		
TRANSFERS OUT	9910	
	920-929	59,096.98
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	59,096.98
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	698,695.00

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2014

EXHIBIT A-III-V-A-

1

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	PROPRIETARY - ENTERPRISE (Memo Only)
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	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
	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:		
OPERATING TRANSFERS OUT	9900-9999	
	9910	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	920-929	0.00
	(NET)	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2014

EXHIBIT A-III-VI-A

1

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	PROPRIETARY - INTERNAL SERVICE (Memo Only)
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	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
	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:		
OPERATING TRANSFERS OUT	9900-9999	
	9910	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	920-929	0.00
	(NET)	0.00

Pickens County Board of Education

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VII-
A-1

FUND TYPE DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - NON EXPENDABLE TRUST (Memo Only)
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	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
	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:		
OPERATING TRANSFERS OUT	9900-9999	
	9910	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	920-929	0.00
	(NET)	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST			
		1100	1200	1500	1621
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
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	1,902.28	816.31	15,719.46
MATERIALS & SUPPLIES	400-499	1,053.39	18,428.72	15,139.46	273.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	149.50
OTHER OBJECTS	600-997	260.00	27.00	4,990.60	0.00
TOTAL INSTRUCTIONAL SERVICES		1,313.39	20,358.00	20,946.37	0.00
				422.50	1,803.13
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	2,121.62	26,507.93	19,776.24	14,311.45
MATERIALS & SUPPLIES	400-499	0.00	9,595.00	22,284.07	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	135.00	0.00	1,127.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,256.62	36,102.93	43,187.31	0.00
				0.00	14,311.45
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	2,830.48	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	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	2,830.48	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					EXHIBIT A-III-VIII-B-1	
		1100	1200	1500	1621	3800	4400	
AUXILIARY SERVICES	4000-4999							
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	217.42	8,668.18	
MATERIALS & SUPPLIES	400-499	0.00	0.00	6,382.38	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	6,382.38	0.00	217.42	8,668.18	
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
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							
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							
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	5,000.00	0.00	0.00	0.00	
TOTAL DEBT SERVICE		0.00	0.00	5,000.00	0.00	0.00	0.00	

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST					EXHIBIT A-III-VIII-C-1	
		1100	1200	1500	1621	3800	4400	
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	10,438.26	
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	10,438.26	
TOTAL EXPENDITURES	1000-9899	3,570.01	56,460.93	78,346.54	15,719.46	639.92	35,221.02	
OTHER FUND USES								
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	920-929							
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 EXPENDITURES, OTHER FUND USES	(NET)	3,570.01	56,460.93	78,346.54	15,719.46	639.92	35,221.02	

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST			
		4500	8100	8210	8230
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
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	17,500.87	200.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	28,868.27	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 SERVICES		46,369.14	200.00	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	15,130.44	0.00	8,663.32	1,447.70
MATERIALS & SUPPLIES	400-499	2,227.80	0.00	1,879.81	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 SERVICES		17,358.24	0.00	10,543.13	11,134.13
					12,581.83
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	6,025.48	0.00	0.00	501.00
MATERIALS & SUPPLIES	400-499	742.54	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		6,768.02	0.00	0.00	501.00
					103.66

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST			
		4500	8100	8210	8230
AUXILIARY SERVICES	4000-4999				
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	2,610.36	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 AUXILIARY SERVICES		2,610.36	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
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 GENERAL ADMINISTRATIVE SERVICES		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
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 CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXHIBIT A-III-VIII-C-2	
		4500	8100	8210	8230	8300	8310
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	3,937.94	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		3,937.94	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	77,043.70	200.00	10,543.13	12,581.83	103.66	501.00
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
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 EXPENDITURES, OTHER FUND USES	(NET)	77,043.70	200.00	10,543.13	12,581.83	103.66	501.00

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, 2014

EXHIBIT A-III-VIII-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST			
		8320	8330	8410	8420
REVENUES	1000-8999				
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
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 SERVICES		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 SERVICES		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	9,808.54	15,922.76	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,672.07	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	11,480.61	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		11,480.61	15,922.76	0.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-B-3

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	8320	8330	8410	8420	9200	9600
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	61.10	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	61.10	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	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						
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						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	8,460.36	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	539.64	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	9,000.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXHIBIT A-III-VIII-C-3	
		8320	8330	8410	8420	9200	9600
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	220,406.17
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	93,801.96
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	314,208.13
TOTAL EXPENDITURES	1000-9899	11,480.61	15,922.76	61.10	0.00	9,000.00	314,208.13
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9000-9999	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 FUND USES	(NET)	11,480.61	15,922.76	61.10	0.00	9,000.00	314,208.13

Pickens County Board of Education

EXHIBIT A-III-VIII-A-4

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST	
DESCRIPTION - PROGRAM	ACCT #	9700	(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	37,139.18
MATERIALS & SUPPLIES	400-499	0.00	63,785.21
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	6,207.60
TOTAL INSTRUCTIONAL SERVICES		0.00	107,131.99
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	87,958.70
MATERIALS & SUPPLIES	400-499	0.00	35,986.68
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	12,396.13
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	136,341.51
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	35,191.92
MATERIALS & SUPPLIES	400-499	0.00	2,414.61
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	37,606.53

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-B-4

FIDUCIARY - EXPENDABLE TRUST

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9700	(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	0.00	11,557.06
MATERIALS & SUPPLIES	400-499	0.00	6,382.38
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	17,939.44
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	8,460.36
INTEREST	932-932	0.00	539.64
OTHER OBJECTS	300-997	0.00	5,000.00
TOTAL DEBT SERVICE		0.00	14,000.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-VIII-C-4

FIDUCIARY - EXPENDABLE TRUST

FUND TYPES

DESCRIPTION - PROGRAM

9700 (Memo Only)

ACCT #

OTHER EXPENDITURES
PERSONAL SERVICES
EMPLOYEE BENEFITS
PURCHASED SERVICES
MATERIALS & SUPPLIES
CAPITAL OUTLAY
OTHER OBJECTS
TOTAL OTHER EXPENDITURES

9000-9899
010-199
200-299
300-399
400-499
500-599
600-977

0.00
0.00
0.00
0.00
234,782.37
0.00
93,801.96
328,584.33
0.00

TOTAL EXPENDITURES

1000-9899

0.00

OTHER FUND USES

9910

55,542.46

TRANSFERS OUT

920-929
9900-9999

55,542.46

OTHER FUND USES

900-997
(NET)

0.00
55,542.46

TOTAL OTHER FUND USES

(NET)

55,542.46

TOTAL EXPENDITURES, OTHER FUND USES

(NET)

697,146.26