

Pickens County Board of Education
 COMBINING BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL - GENERAL FUND TYPE
 BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT

EXHIBIT B-III-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	1110-0	1220-0	1221-0	1222-0	1230-0	1252-0
		GOVERNMENTAL - GENERAL					
		-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	14,345,659.00	148,571.00	61,368.00	25,939.00	158,643.00	20,096.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	1,629,690.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		15,975,349.00	148,571.00	61,368.00	25,939.00	158,643.00	20,096.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	7,785,837.00	0.00	0.00	0.00	132,513.00	16,500.00
EMPLOYEE BENEFITS	200-299	2,941,959.00	0.00	0.00	0.00	24,504.00	1,275.00
PURCHASED SERVICES	300-399	185,000.00	0.00	0.00	2,000.00	0.00	2,321.00
MATERIALS & SUPPLIES	400-499	342,076.00	0.00	0.00	23,939.00	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		11,254,872.00	0.00	0.00	25,939.00	157,017.00	20,096.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,147,346.00	99,661.00	45,333.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	749,367.00	47,727.00	16,035.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	17,014.00	0.00	0.00	0.00	1,626.00	0.00
MATERIALS & SUPPLIES	400-499	26,834.48	1,183.00	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		2,940,561.48	148,571.00	61,368.00	0.00	1,626.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	370,890.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	200,767.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	181,552.46	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		753,209.46	0.00	0.00	0.00	0.00	0.00

Pickens County Board of Education
 COMBINING BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL - GENERAL FUND TYPE
 BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT

EXHIBIT B-III-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	1110-0	GOVERNMENTAL - GENERAL				1230-0	1252-0
		-----	-----	-----	-----	-----	-----	
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	15,327,801.94	148,571.00	61,368.00	25,939.00	158,643.00	20,096.00	
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	
	9910							
TRANSFERS OUT	920-929	647,547.06	0.00	0.00	0.00	0.00	0.00	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	(647,547.06)	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(647,547.06)	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 - SEP 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00	

Pickens County Board of Education
 COMBINING BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL - GENERAL FUND TYPE
 BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT

EXHIBIT B-III-I-A-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	1275-0	1310-0	1410-0	1520-0	1765-0	6001-0
GOVERNMENTAL - GENERAL							

REVENUES:	1000-8999						
STATE REVENUES	1000-2999	9,559.00	1,679,170.00	88,774.00	37,177.00	592,937.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	1,500.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	1,488,875.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		9,559.00	1,679,170.00	88,774.00	37,177.00	592,937.00	1,490,375.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	51,627.00	0.00	0.00	72,579.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	33,866.00	0.00	0.00	14,587.00
PURCHASED SERVICES	300-399	0.00	0.00	3,281.00	0.00	0.00	119,405.00
MATERIALS & SUPPLIES	400-499	8,809.00	0.00	0.00	0.00	108,937.00	3,000.00
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		8,809.00	0.00	88,774.00	0.00	108,937.00	209,571.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	5,886.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,187.00
PURCHASED SERVICES	300-399	750.00	0.00	0.00	0.00	0.00	54,044.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	3,817.00
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	2,800.00
TOTAL INSTRUCTIONAL SUPPORT SERV		750.00	0.00	0.00	0.00	0.00	67,734.00
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	260,000.00	467,704.78
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	185,000.00	126,865.00
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	445,000.00	594,569.78

Pickens County Board of Education
 COMBINING BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL - GENERAL FUND TYPE
 BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT

EXHIBIT B-III-I-B-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	1275-0	GOVERNMENTAL - GENERAL			1520-0	1765-0	6001-0
		-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999							
PERSONAL SERVICES	010-199	0.00	907,209.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	623,567.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	32,570.00	0.00	0.00	39,000.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	115,824.00	0.00	0.00	0.00	100,476.00	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 AUXILIARY SERVICES		0.00	1,679,170.00	0.00	0.00	39,000.00	100,476.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	164,342.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	38,037.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	532,815.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	33,500.00	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	26,451.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	795,145.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	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 CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999							
PRINCIPAL	931-931	0.00	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	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	2,200.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	2,200.00	0.00

Pickens County Board of Education
 COMBINING BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL - GENERAL FUND TYPE
 BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT

EXHIBIT B-III-I-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6110-0	8995-0	GOVERNMENTAL - GENERAL (Memo Only)
	-----	-----	-----	-----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	17,167,893.00
FEDERAL REVENUES	3000-5999	0.00	0.00	1,500.00
LOCAL REVENUES	6000-7999	1,014,500.00	0.00	4,133,065.00
OTHER REVENUES	8000-8999	0.00	50,000.00	50,000.00
TOTAL REVENUES		1,014,500.00	50,000.00	21,352,458.00
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	70,302.00	0.00	8,129,358.00
EMPLOYEE BENEFITS	200-299	29,830.00	0.00	3,046,021.00
PURCHASED SERVICES	300-399	0.00	0.00	312,007.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	486,761.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		100,132.00	0.00	11,974,147.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	59,637.00	0.00	2,357,863.00
EMPLOYEE BENEFITS	200-299	21,185.00	0.00	835,501.00
PURCHASED SERVICES	300-399	0.00	0.00	73,434.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	31,834.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	2,800.00
TOTAL INSTRUCTIONAL SUPPORT SERV		80,822.00	0.00	3,301,432.48
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	370,890.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	200,767.00
PURCHASED SERVICES	300-399	0.00	0.00	909,257.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	311,865.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,792,779.24

Pickens County Board of Education
 COMBINING BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL - GENERAL FUND TYPE
 BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT

EXHIBIT B-III-I-B-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6110-0 -----	8995-0 -----	GOVERNMENTAL - GENERAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	907,209.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	623,567.00
PURCHASED SERVICES	300-399	0.00	0.00	71,570.00
MATERIALS & SUPPLIES	400-499	0.00	50,000.00	266,300.00
CAPITAL OUTLAY	500-599	100,000.00	0.00	100,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		100,000.00	50,000.00	1,968,646.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	445,428.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	136,110.00
PURCHASED SERVICES	300-399	0.00	0.00	532,815.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	33,500.00
CAPITAL OUTLAY	500-599	50,000.00	0.00	50,000.00
OTHER OBJECTS	600-997	0.00	0.00	26,451.00
TOTAL GENERAL ADMIN SERVICES		50,000.00	0.00	1,224,304.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	432,700.00	0.00	434,900.00
TOTAL DEBT SERVICES		432,700.00	0.00	434,900.00

Pickens County Board of Education
 COMBINING BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL - GENERAL FUND TYPE
 BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT

EXHIBIT B-III-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	6110-0	8995-0	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	26,321.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	10,147.00
PURCHASED SERVICES	300-399	0.00	0.00	694.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	50,709.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	87,871.00
TOTAL EXPENDITURES	1000-9899	763,654.00	50,000.00	20,784,079.72
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	226,303.90
	9910			
TRANSFERS OUT	920-929	0.00	0.00	647,547.06
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	(421,243.16)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(421,243.16)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	250,846.00	0.00	147,135.12
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	250,846.00	0.00	147,135.12