

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

EXHIBIT B-III-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1252-0
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	7,805,750.00	0.00	0.00	0.00	132,513.00	14,853.00
EMPLOYEE BENEFITS	200-299	2,948,469.00	0.00	0.00	0.00	24,504.00	1,146.00
PURCHASED SERVICES	300-399	189,015.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	338,061.00	0.00	0.00	25,939.00	0.00	4,097.00
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		11,281,295.00	0.00	0.00	25,939.00	157,017.00	20,096.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	2,154,501.00	99,661.00	45,333.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	750,116.00	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		2,948,465.48	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	147,225.46	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		718,882.46	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

EXHIBIT B-III-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	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

EXHIBIT B-III-I-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	GOVERNMENTAL - GENERAL					
		1760-0 -----	1765-0 -----	1810-0 -----	2254-0 -----	6001-0 -----	6110-0 -----
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	592,937.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	1,500.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	1,488,875.00	1,014,500.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	592,937.00	0.00	0.00	1,490,375.00	1,014,500.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	72,579.00	70,302.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	14,587.00	29,830.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	119,405.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	108,937.00	0.00	0.00	3,000.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	108,937.00	0.00	0.00	209,571.00	100,132.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	5,886.00	59,637.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,187.00	21,185.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	54,044.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,817.00	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	2,800.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	67,734.00	80,822.00
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	260,000.00	0.00	0.00	502,031.78	0.00
MATERIALS & SUPPLIES	400-499	0.00	185,000.00	0.00	0.00	126,865.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	445,000.00	0.00	0.00	628,896.78	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

EXHIBIT B-III-I-B-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	GOVERNMENTAL - GENERAL					
		1760-0 -----	1765-0 -----	1810-0 -----	2254-0 -----	6001-0 -----	6110-0 -----
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	39,000.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	196,581.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	100,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	39,000.00	0.00	0.00	196,581.00	100,000.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	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	38,037.00	0.00
PURCHASED SERVICES	300-399	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	33,500.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	50,000.00
OTHER OBJECTS	600-997	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	795,145.00	50,000.00
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 PROP.		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
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	2,200.00	432,700.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	2,200.00	432,700.00

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

EXHIBIT B-III-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - GENERAL					
		1760-0	1765-0	1810-0	2254-0	6001-0	6110-0
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	694.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	50,000.00	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	50,694.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	592,937.00	0.00	0.00	1,950,821.78	763,654.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	225,825.72	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	225,825.72	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	225,825.72	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(234,621.06)	250,846.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	68,025.00	592,937.00	(56,790.00)	1,717.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	68,025.00	592,937.00	(56,790.00)	1,717.00	(234,621.06)	250,846.00

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

EXHIBIT B-III-I-A-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	8995-0	8997-0	9110-0	GOVERNMENTAL - GENERAL (Memo Only)
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REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	17,377,159.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	1,500.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	4,133,065.00
OTHER REVENUES	8000-8999	0.00	27,833.00	0.00	27,833.00
TOTAL REVENUES		0.00	27,833.00	0.00	21,539,557.00
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	8,147,624.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	3,052,402.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	311,701.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	501,093.00
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	12,012,820.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	2,365,018.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	836,250.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	77,634.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	31,834.48
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	2,800.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	3,313,536.48
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	370,890.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	200,767.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	909,257.24
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	311,865.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	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

EXHIBIT B-III-I-B-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	8995-0	8997-0	9110-0	GOVERNMENTAL - GENERAL (Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	956,257.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	642,791.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	71,570.00
MATERIALS & SUPPLIES	400-499	22,167.00	27,833.00	0.00	294,133.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	100,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		22,167.00	27,833.00	0.00	2,064,751.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	445,428.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	136,110.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	532,815.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	33,500.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	50,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	26,451.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	1,224,304.00
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 PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	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	434,900.00
TOTAL DEBT SERVICES		0.00	0.00	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

EXHIBIT B-III-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	8995-0	8997-0	9110-0	GOVERNMENTAL - GENERAL (Memo Only)
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OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	26,321.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,147.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	694.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	50,709.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	87,871.00
TOTAL EXPENDITURES	1000-9899	22,167.00	27,833.00	0.00	20,930,961.72
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	22,167.00	0.00	0.00	22,167.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	225,825.72
9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	647,547.06
9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	22,167.00	0.00	0.00	(399,554.34)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	22,167.00	0.00	0.00	(399,554.34)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	209,040.94
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	400,000.00	1,005,889.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	400,000.00	1,214,929.94