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

EXHIBIT B-III-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3310-0	4110-0	4130-0	4160-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	697,329.00	16,284.00	52,386.00	1,154,347.00	150,690.00	87,578.00
LOCAL REVENUES	6000-7999	0.00	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		697,329.00	16,284.00	52,386.00	1,154,347.00	150,690.00	87,578.00
EXPEDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	128,367.00	0.00	0.00	391,852.00	109,112.00	0.00
EMPLOYEE BENEFITS	200-299	79,421.00	0.00	0.00	154,879.80	37,577.00	0.00
PURCHASED SERVICES	300-399	10,500.00	0.00	0.00	51,243.58	0.00	6,000.00
MATERIALS & SUPPLIES	400-499	7,500.00	0.00	25,146.00	58,699.10	239.63	27,861.16
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		225,788.00	0.00	25,146.00	656,674.48	146,928.63	33,861.16
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	119,565.00	0.00	0.00	217,433.00	0.00	37,593.00
EMPLOYEE BENEFITS	200-299	41,474.00	0.00	0.00	74,752.00	0.00	14,416.00
PURCHASED SERVICES	300-399	82,535.97	0.00	25,240.00	2,000.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	25,000.00	0.00	0.00	29,544.00	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	2,000.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		268,574.97	0.00	27,240.00	323,729.00	0.00	52,009.00
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	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

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

EXHIBIT B-III-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3310-0	4110-0	4130-0	4160-0
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	13,477.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	14,888.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	500.00	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		28,365.00	0.00	0.00	500.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	84,959.00	0.00	0.00	71,761.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	28,937.00	0.00	0.00	23,984.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	25,000.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	13,462.78	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,406.03	406.47	0.00	28,813.65	3,761.37	1,707.84
TOTAL GENERAL ADMIN SERVICES		131,302.03	406.47	0.00	163,021.43	3,761.37	1,707.84
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	0.00	0.00
TOTAL DEBT SERVICES		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 - SPECIAL REVENUE FUND TYPE
BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-III-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3310-0	4110-0	4130-0	4160-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	26,916.00	10,811.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	16,383.00	4,168.00	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	898.53	0.00	10,422.09	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		43,299.00	15,877.53	0.00	10,422.09	0.00	0.00
TOTAL EXPENDITURES	1000-9899	697,329.00	16,284.00	52,386.00	1,154,347.00	150,690.00	87,578.00
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 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - 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 - SPECIAL REVENUE FUND TYPE
BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-III-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					TOTAL
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	4290-0	4294-0	5101-0	7101-0	(Memo Only)
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	49,330.00	943,266.00	410,783.00	1,455,500.00	0.00	5,017,493.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	203,500.00	979,354.00	1,182,854.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	59,500.00	0.00	59,500.00
TOTAL REVENUES		49,330.00	943,266.00	410,783.00	1,718,500.00	979,354.00	6,259,847.00
EXPEDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	122,780.00	0.00	0.00	0.00	752,111.00
EMPLOYEE BENEFITS	200-299	0.00	91,854.00	0.00	0.00	0.00	363,731.80
PURCHASED SERVICES	300-399	0.00	0.00	32,800.00	0.00	122,081.00	222,624.58
MATERIALS & SUPPLIES	400-499	0.00	5,000.00	370,083.00	0.00	210,465.00	704,993.89
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	27,440.00	27,440.00
TOTAL INSTRUCTIONAL SERVICES		0.00	219,634.00	402,883.00	0.00	359,986.00	2,070,901.27
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	3,000.00	0.00	4,287.50	0.00	0.00	381,878.50
EMPLOYEE BENEFITS	200-299	603.00	0.00	812.50	0.00	0.00	132,057.50
PURCHASED SERVICES	300-399	41,995.67	0.00	2,800.00	0.00	63,414.00	217,985.64
MATERIALS & SUPPLIES	400-499	2,500.00	136,039.00	0.00	0.00	19,696.00	212,779.00
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	3,850.00	5,850.00
TOTAL INSTRUCTIONAL SUPPORT SERV		48,098.67	136,039.00	7,900.00	0.00	86,960.00	950,550.64
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	117,097.00	0.00	0.00	0.00	117,097.00
EMPLOYEE BENEFITS	200-299	0.00	33,508.00	0.00	0.00	0.00	33,508.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	105,600.00	82,491.00	188,091.00
MATERIALS & SUPPLIES	400-499	0.00	348,845.59	0.00	16,500.00	61,882.00	427,227.59
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	499,450.59	0.00	122,100.00	144,373.00	765,923.59

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

EXHIBIT B-III-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					TOTAL
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	4290-0	4294-0	5101-0	7101-0	(Memo Only)
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	702,728.00	0.00	716,205.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	414,112.00	0.00	429,000.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	114,260.00	47,324.00	162,084.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	962,545.00	300.00	962,845.00
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	169,384.79	0.00	169,384.79
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	2,363,029.79	47,624.00	2,439,518.79
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	156,720.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	52,921.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	25,000.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	13,462.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,231.33	8,814.24	0.00	0.00	0.00	62,140.93
TOTAL GENERAL ADMIN SERVICES		1,231.33	8,814.24	0.00	0.00	0.00	310,244.71
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	0.00	0.00
TOTAL DEBT SERVICES		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 - SPECIAL REVENUE FUND TYPE
BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-III-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					TOTAL
DESCRIPTION - FUND SOURCE	ACCT#	4180-0	4290-0	4294-0	5101-0	7101-0	(Memo Only)
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	37,727.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	20,551.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	79,328.17	0.00	0.00	87,779.00	178,427.79
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	9,900.00	9,900.00
TOTAL OTHER EXPENDITURES		0.00	79,328.17	0.00	0.00	97,679.00	246,605.79
TOTAL EXPENDITURES	1000-9899	49,330.00	943,266.00	410,783.00	2,485,129.79	736,622.00	6,783,744.79
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	647,547.06	52,400.00	699,947.06
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	53,540.00	53,540.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	647,547.06	(1,140.00)	646,407.06
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	647,547.06	(1,140.00)	646,407.06
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(0.00)	0.00	(119,082.73)	241,592.00	122,509.27
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	248,374.76	354,878.00	603,252.76
ENDING FUND BALANCE - SEP 30	(NET)	0.00	(0.00)	0.00	129,292.03	596,470.00	725,762.03