

Pickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL						EXHIBIT A-11-A-1
		0000	0010	0020	0030	0050	0060	
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999	0.00				0.00	1,969,958.14	
PERSONAL SERVICES	010-199	0.00	1,187,455.94	796,944.92	721,846.23	0.00	755,570.98	
EMPLOYEE BENEFITS	200-299	0.00	458,189.82	324,064.41	269,893.87	0.00	45,820.39	
PURCHASED SERVICES	300-399	0.00	93,229.66	32,708.36	15,905.47	0.00	25,505.29	
MATERIALS & SUPPLIES	400-499	0.00	17,493.37	9,199.53	10,466.58	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	1,756,368.79	1,162,917.22	1,018,112.15	0.00	2,796,854.80	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	245,928.18	309,475.19	261,768.28	0.00	252,538.35	
EMPLOYEE BENEFITS	200-299	0.00	95,656.75	112,045.85	93,687.37	0.00	92,161.95	
PURCHASED SERVICES	300-399	0.00	8,527.76	1,393.80	1,388.78	0.00	3,486.38	
MATERIALS & SUPPLIES	400-499	0.00	529.57	0.00	319.15	0.00	879.75	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	379.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	350,642.26	423,293.84	357,163.58	0.00	349,066.43	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	17,999.38	24,185.10	17,528.79	0.00	36,521.45	
EMPLOYEE BENEFITS	200-299	0.00	13,094.31	14,243.58	11,929.60	0.00	25,564.42	
PURCHASED SERVICES	300-399	0.00	51,026.02	75,033.52	79,722.82	25,966.25	81,500.40	
MATERIALS & SUPPLIES	400-499	0.00	2,573.26	1,422.64	2,414.60	0.00	4,997.42	
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	84,692.97	114,884.84	111,595.81	25,966.25	148,583.69	

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0000	0010	0020	0030	0050 0060
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	697.96	7,861.62	204,779.32	282.31 1,296.32
EMPLOYEE BENEFITS	200-299	0.00	131.04	1,405.70	162,488.64	51.50 221.14
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	829.00	9,267.32	367,267.96	333.81 1,517.46
TOTAL AUXILIARY SERVICES						
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						
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						
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						

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		0000	0010	0020	0030	0050 0060
OTHER EXPENDITURES	9000-9899					
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	1,064.00
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	1,064.00
TOTAL OTHER EXPENDITURES						
TOTAL EXPENDITURES	1000-9899	0.00	2,192,533.02	1,710,363.22	1,854,139.50	27,364.06 3,296,022.38
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	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
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	2,192,533.02	1,710,363.22	1,854,139.50	27,364.06 3,296,022.38

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 TICKETS COUNTY BOARD OF EDUCATION
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					8100	8210
		0070	0080	0090	6000			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	1,530,031.83	828,737.86	928,578.35	21,385.46	8,296.75	0.00	0.00
EMPLOYEE BENEFITS	200-299	595,737.67	332,969.17	364,391.83	9,777.53	1,998.45	0.00	0.00
PURCHASED SERVICES	300-399	29,384.78	20,068.13	11,883.00	11,410.39	13,836.82	0.00	0.00
MATERIALS & SUPPLIES	400-499	20,642.38	9,128.88	11,438.43	25,485.22	13,941.59	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 INSTRUCTIONAL SERVICES		2,175,796.66	1,190,904.04	1,316,291.61	68,058.60	38,073.61	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	367,932.96	267,168.61	213,764.74	174,147.75	145,050.06	0.00	0.00
EMPLOYEE BENEFITS	200-299	133,686.86	93,865.35	85,601.32	63,483.82	53,479.41	0.00	0.00
PURCHASED SERVICES	300-399	9,279.25	3,362.97	2,620.28	5,340.03	63,654.71	207.90	0.00
MATERIALS & SUPPLIES	400-499	635.92	15,606.40	488.30	95.16	202.98	0.00	0.00
CAPITAL OUTLAY	500-599	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	898.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		516,534.99	380,003.33	302,474.64	243,964.76	262,387.16	207.90	0.00
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	17,058.82	22,285.18	17,402.29	17,402.29	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	12,970.83	13,112.64	12,831.55	12,965.29	0.00	0.00	0.00
PURCHASED SERVICES	300-399	96,564.63	72,614.97	45,719.67	1,742.26	33,802.20	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,667.72	2,623.68	2,118.80	4,564.06	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		133,262.00	110,636.47	78,072.31	36,673.90	33,802.20	0.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-1-B-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0070	0080	0090	6000	8100	8210
AUXILIARY SERVICES							
PERSONAL SERVICES	4000-4999						0.00
EMPLOYEE BENEFITS	010-199	203,363.56	216,940.49	851.10	22,490.77	127.50	0.00
PURCHASED SERVICES	200-299	174,654.86	202,809.75	152.81	4,800.54	13.16	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	286.87	0.00	6,988.28	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	378,018.42	419,750.24	1,290.78	27,291.31	7,128.94	0.00
GENERAL ADMINISTRATIVE SERVICES							
PERSONAL SERVICES	6000-6999						0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	18,476.55	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	0.00	18,476.55	0.00
CAPITAL OUTLAY - REAL PROPERTY							
PERSONAL SERVICES	7000-7999						0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	4,960,791.89	0.00	0.00
DEBT SERVICE							
PRINCIPLE	8000-8999						0.00
INTEREST	931-931	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00	0.00	0.00	0.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES		GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-2
DESCRIPTION - COST CENTER	ACCT #	0070	0080	0090	6000	8100	8210
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	134,147.06	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	63,778.93	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	18,184.34	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,605.42	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	218,715.75	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	3,203,612.07	2,101,294.08	1,698,129.34	5,336,780.46	578,584.21	207.90
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	2,570.34	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	2,570.34	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	3,203,612.07	2,101,294.08	1,698,129.34	5,336,780.46	581,154.55	207.90

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8220	8230	8390	8410	8610	8620
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999	70,088.55	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	27,085.46	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	2,053.64	720.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	4,754.40	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	103,982.05	720.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999	0.00	0.00	181,506.70	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	70,766.13	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	23,962.73	0.00	37,342.87	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	69,285.79	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	12,000.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	0.00	357,521.35	0.00	37,342.87	0.00

PICKENS COUNTY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8220	8230	8390	8410	8610	8620
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	232,129.61	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	101,319.96	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	82,183.40	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	252,662.78	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	668,295.75	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	9,083.37	116,477.74	0.00	0.00	274,569.18	0.00
EMPLOYEE BENEFITS	200-299	1,791.87	44,596.36	0.00	0.00	78,308.41	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	135,263.33	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,292.55	29.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,133.60	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	496,567.07	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		10,875.24	161,074.10	0.00	0.00	996,773.22	29.50
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 COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
		8220	8230	8390	8410	8610
OTHER EXPENDITURES	9000-9899					
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 OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	114,857.29	161,794.10	357,521.35	668,295.75	533,909.94
OTHER FUND USES						29.50
TRANSFERS OUT	9910					
	920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999					
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	114,857.29	161,794.10	357,521.35	668,295.75	1,087,392.65
						29.50

Fickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-11-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				TOTAL (Memo Only)
		8630	8640	8690	9200	9545
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	23,762.97	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	10,900.33	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	34,663.30	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	1,478.53	26,316.54	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,841.79	4,807.12	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	56,328.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	57,795.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	65,115.32	87,451.66	0.00	0.00
						1,425,601.64

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					TOTAL 9545 (Memo Only)
		8630	8640	8690	9200		
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	890,820.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	648,049.10
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	89,458.55
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	252,662.78
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	1,880,990.99
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	400,130.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	124,696.64
PURCHASED SERVICES	300-399	12,420.00	194,009.64	102,170.14	0.00	0.00	462,339.66
MATERIALS & SUPPLIES	400-499	0.00	5,069.96	22,825.87	0.00	0.00	30,217.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	16,700.90	0.00	4,454.00	0.00	0.00	27,288.50
TOTAL GENERAL ADMINISTRATIVE SERVICES		29,120.90	199,079.60	129,450.01	0.00	0.00	1,044,672.97
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	4,960,791.89
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	190,000.00	0.00	190,000.00
INTEREST	932-932	0.00	0.00	0.00	240,317.50	0.00	240,317.50
OTHER OBJECTS	300-997	0.00	0.00	1,306.90	0.00	0.00	1,306.90
TOTAL DEBT SERVICE		0.00	0.00	1,306.90	430,317.50	0.00	431,624.40

EXHIBIT A-II-I-B-4

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-II-C-4 TOTAL	
		8630	8640	8690	9200	9545	(Memo Only)
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	134,147.06
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	63,778.93
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	10,000.00	28,184.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	483.18	0.00	0.00	4,152.60
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	10,000.00	230,262.93
TOTAL OTHER EXPENDITURES				483.18	0.00		
TOTAL EXPENDITURES	1000-9899	29,120.90	298,858.22	218,691.75	430,317.50	10,000.00	24,822,426.54
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	556,053.05
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 EXPEND & OTHER FUND USES	2100 (NET)	29,120.90	298,858.22	218,691.75	430,317.50	10,000.00	25,378,479.59

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-II-A-1
		0000	0010	0020	0030	0050	0060
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	91,354.95	80,143.40	99,394.42	0.00	79,593.74
EMPLOYEE BENEFITS	200-299	0.00	31,816.54	33,759.68	34,480.37	0.00	39,164.66
PURCHASED SERVICES	300-399	0.00	2,768.92	37,215.67	6,517.97	0.00	36,853.09
MATERIALS & SUPPLIES	400-499	0.00	22,157.25	57,380.97	10,066.73	0.00	28,143.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	80.00	1,374.85	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	148,177.66	209,874.57	150,459.49	0.00	183,755.13
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	1,000.00	32,113.48	29,907.23	0.00	52,444.44
EMPLOYEE BENEFITS	200-299	0.00	192.22	11,014.74	10,595.20	0.00	24,197.15
PURCHASED SERVICES	300-399	0.00	6,723.88	50,397.16	3,536.79	0.00	4,706.36
MATERIALS & SUPPLIES	400-499	0.00	2,862.33	6,771.54	12,161.42	0.00	2,633.51
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,998.00	0.00	0.00	200.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	10,778.43	102,294.92	56,200.64	0.00	84,181.46
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	3,574.31	35,364.58	2,499.84	0.00	2,728.14
MATERIALS & SUPPLIES	400-499	0.00	14,079.12	16,742.60	10,861.77	0.00	8,527.06
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	17,653.43	52,107.18	13,361.61	0.00	11,255.20

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES		EXHIBIT A-II-II-B-1					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0030	0050	0060
AUXILIARY SERVICES							
PERSONAL SERVICES	4000-4999	0.00	190,631.26	104,679.72	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	117,039.10	58,434.06	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	44,718.50	15,715.13	0.00	0.00	2,944.87
MATERIALS & SUPPLIES	300-399	0.00	196,144.97	85,685.26	7,200.36	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	8,772.00	8,772.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	30,681.64	17,032.31	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	587,987.47	290,318.48	7,200.36	0.00	2,944.87
GENERAL ADMINISTRATIVE SERVICES							
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY							
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE							
PRINCIPLE	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	931-931	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	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 COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				
		0000	0010	0020	0030	0050 0060
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	20,220.31	4,336.25	11,364.53	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,489.69	841.70	2,043.46	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,630.39
MATERIALS & SUPPLIES	400-499	0.00	43,189.98	6,982.70	39,831.16	23,042.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	1,903.33	1,394.42	350.00	10.00
TOTAL OTHER EXPENDITURES		0.00	68,803.31	13,555.07	53,589.15	26,682.64
TOTAL EXPENDITURES	1000-9899	0.00	833,400.30	668,150.22	280,811.25	308,819.30
OTHER FUND USES						
TRANSFERS OUT	9910 970-929	0.00	13,598.28	8,198.98	18,923.53	32,477.28
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	13,598.28	8,198.98	18,923.53	32,477.28
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	846,998.58	676,349.20	299,734.78	341,296.58

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0070	0080	0090	6000	8100	8220
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-9899						
EMPLOYEE BENEFITS	010-199	109,106.17	101,835.26	79,925.38	0.00	25,789.00	0.00
PURCHASED SERVICES	200-299	37,927.13	44,163.05	46,858.73	0.00	3,727.68	0.00
MATERIALS & SUPPLIES	300-399	60,160.64	40,096.07	5,749.13	5,276.39	1,369.42	0.00
CAPITAL OUTLAY	400-499	79,164.67	20,738.69	20,858.60	7,089.42	71,104.51	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	13,284.52	21,250.87	0.00	180.00	0.00	0.00
		299,643.13	228,083.94	153,391.84	12,545.81	101,990.61	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	37,714.58	30,851.25	30,442.92	38,342.04	85,799.28	0.00
PURCHASED SERVICES	200-299	12,070.87	10,362.12	10,375.21	16,720.20	30,832.02	0.00
MATERIALS & SUPPLIES	300-399	19,538.14	41,591.03	19,549.68	41,291.14	187,830.50	0.00
CAPITAL OUTLAY	400-499	3,910.06	9,451.50	3,789.19	4,892.81	33,255.85	2,558.19
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	1,077.80	725.00	60.81	73.00	0.00	0.00
		74,311.45	92,980.90	64,217.81	101,319.19	337,717.65	2,558.19
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	51,184.80	33,760.33	23,456.29	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	15,941.46	8,717.39	4,619.63	1,159.59	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	67,126.26	42,477.72	28,075.92	1,159.59	0.00	0.00

FICKENS County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-11-C-2
		0070	0080	0090	6000	8100	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	590.00	0.00	0.00	35,671.10	0.00
EMPLOYEE BENEFITS	200-299	0.00	112.68	0.00	0.00	15,562.44	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	55,560.90	3,581.04	3,620.00	270.00	998.61	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	1,765.00	5,579.66	0.00	40.00	0.00	0.00
TOTAL OTHER EXPENDITURES		57,325.90	9,863.38	3,620.00	310.00	52,232.15	0.00
TOTAL EXPENDITURES	1000-9899	973,891.06	614,196.24	537,681.37	121,435.58	621,500.92	182,400.85
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	18,277.96	6,370.15	1,858.33	998.63	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	18,277.96	6,370.15	1,858.33	998.63	0.00	0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	992,169.02	620,566.39	539,539.70	122,434.21	621,500.92	182,400.85

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE	
DESCRIPTION - COST CENTER	ACCT #	8640	(Memo Only)
EXPENDITURES			
INSTRUCTIONAL SERVICES	1000-9899		
PERSONAL SERVICES	010-199	0.00	667,142.32
EMPLOYEE BENEFITS	200-299	0.00	271,897.84
PURCHASED SERVICES	300-399	0.00	196,007.30
MATERIALS & SUPPLIES	400-499	0.00	316,704.48
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	36,170.24
TOTAL INSTRUCTIONAL SERVICES		0.00	1,487,922.18
INSTRUCTIONAL SUPPORT SERVICES			
PERSONAL SERVICES	2000-2999		
EMPLOYEE BENEFITS	010-199	12,795.40	351,410.62
PURCHASED SERVICES	200-299	5,869.42	132,229.15
MATERIALS & SUPPLIES	300-399	0.00	375,164.68
CAPITAL OUTLAY	400-499	0.00	82,286.40
OTHER OBJECTS	500-599	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	18,664.82	4,134.61
			945,225.46
OPERATION & MAINTENANCE			
PERSONAL SERVICES	3000-3999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	152,568.29
CAPITAL OUTLAY	400-499	0.00	80,648.62
OTHER OBJECTS	500-599	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	0.00
		0.00	233,216.91

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE	
DESCRIPTION - COST CENTER	ACCT #	8640	(Memo Only)
AUXILIARY SERVICES			
PERSONAL SERVICES	4000-4999	0.00	647,125.56
EMPLOYEE BENEFITS	010-199	0.00	395,113.43
PURCHASED SERVICES	200-299	0.00	114,988.44
MATERIALS & SUPPLIES	300-399	0.00	603,350.62
CAPITAL OUTLAY	400-499	0.00	43,860.00
OTHER OBJECTS	500-599	0.00	103,289.74
TOTAL AUXILIARY SERVICES	600-997	0.00	1,907,727.79
GENERAL ADMINISTRATIVE SERVICES			
PERSONAL SERVICES	6000-6999	0.00	179,830.49
EMPLOYEE BENEFITS	010-199	0.00	61,819.94
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	26,265.53
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	32,962.01
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	300,877.97
CAPITAL OUTLAY - REAL PROPERTY			
PERSONAL SERVICES	7000-7999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00
DEBT SERVICE			
PRINCIPLE	8000-8999	0.00	0.00
INTEREST	931-931	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE	
DESCRIPTION - COST CENTER	ACCT #	8640	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	72,182.19
EMPLOYEE BENEFITS	200-299	0.00	22,049.97
PURCHASED SERVICES	300-399	0.00	3,630.39
MATERIALS & SUPPLIES	400-499	0.00	177,076.64
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	11,042.41
TOTAL OTHER EXPENDITURES			285,981.60
TOTAL EXPENDITURES	1000-9899	18,664.82	5,160,951.91
OTHER FUND USES			
TRANSFERS OUT	9910		
	920-929	0.00	100,703.14
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	100,703.14
TOTAL EXPEND. & OTHER FUND USES	(NET)	18,664.82	5,261,655.05

Fickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-III-A-1

FUND TYPES		GOVERNMENTAL - DEBT SERVICES		
DESCRIPTION - COST CENTER	ACCT #	0000	8410	(Memo Only)
EXPENDITURES				
INSTRUCTIONAL SERVICES	1000-9899			
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES				
PERSONAL SERVICES	2000-2999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	0.00	0.00	0.00
OPERATION & MAINTENANCE				
PERSONAL SERVICES	3000-3999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	0.00	0.00

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-III-B-1

FUND TYPES				GOVERNMENTAL - DEBT SERVICES	
DESCRIPTION - COST CENTER	ACCT #	0000	8410	(Memo Only)	
AUXILIARY SERVICES					
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00	
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	0.00	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES					
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	0.00	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	
CAPITAL OUTLAY - REAL PROPERTY					
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	0.00	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	
DEBT SERVICE					
PRINCIPLE	8000-8999	0.00	88,274.89	88,274.89	
INTEREST	931-931	0.00	23,484.48	23,484.48	
OTHER OBJECTS	932-932	0.00	0.00	0.00	
TOTAL DEBT SERVICE	300-997	0.00	111,759.37	111,759.37	

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-III-C-1

FUND TYPES		GOVERNMENTAL - DEBT SERVICES		
DESCRIPTION - COST CENTER	ACCT #	0000	8410	(Memo Only)
OTHER EXPENDITURES	9000-9899			
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	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	111,759.37	111,759.37
OTHER FUND USES				
TRANSFERS OUT	9910			
	920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	111,759.37	111,759.37

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-A-1	
		0000	0010	0020	0050	0060	0070	
REVENUES	1000-8999							
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
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 INSTRUCTIONAL SERVICES		0.00	0.00	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	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 INSTRUCTIONAL SUPPORT SERVICES		0.00	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	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	600-977	0.00	0.00	5,895.00	15,000.00	31,175.47	67,091.43	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	5,895.00	15,000.00	31,175.47	67,091.43	67,091.43

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-B-1
		0000	0010	0020	0050	0060	0070
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	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 - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				
		0000	0010	0020	0050	0060 0070
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						
TOTAL EXPENDITURES	1000-9899	0.00	0.00	5,895.00	15,000.00	31,175.47 67,091.43
OTHER FUND USES						
TRANSFERS OUT	9910					
	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 EXPEND & OTHER FUND USES	(NET)	0.00	0.00	5,895.00	15,000.00	31,175.47 67,091.43

FICKENS COUNTY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-A-2
		0080	6000	8390	8410	8640	9100
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,973.41	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	2,973.41	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	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	234,894.00	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	3,040.70	17,251.27	0.00	7,500.00	13,105.14	15,973.58
TOTAL OPERATION & MAINTENANCE		3,040.70	17,251.27	234,894.00	7,500.00	13,105.14	15,973.58

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-B-2
		0080	6000	8390	8410	8640	9100
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	21,645.00	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	21,645.00	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 - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-C-2
		0080	6000	8390	8410	8640	9100
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	3,040.70	20,224.68	234,894.00	7,500.00	34,750.14	15,973.58
OTHER FUND USES							
TRANSFERS OUT	9910						
	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 EXPEND & OTHER FUND USES	(NET)	3,040.70	20,224.68	234,894.00	7,500.00	34,750.14	15,973.58

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-3

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS	
DESCRIPTION - COST CENTER	ACCT #	9200	(Memo Only)
REVENUES			
EXPENDITURES			
INSTRUCTIONAL SERVICES	1000-8999		
PERSONAL SERVICES	1000-9899		
EMPLOYEE BENEFITS	1000-1999		
PURCHASED SERVICES	010-199	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	0.00
OTHER OBJECTS	400-499	0.00	2,973.41
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00
	600-997	0.00	0.00
			2,973.41
INSTRUCTIONAL SUPPORT SERVICES			
PERSONAL SERVICES	2000-2999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	0.00	0.00
			0.00
OPERATION & MAINTENANCE			
PERSONAL SERVICES	3000-3999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	234,894.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	176,032.59
			410,926.59

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-B-3

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS	
DESCRIPTION - COST CENTER	ACCT #	9200	(Memo Only)
AUXILIARY SERVICES			
PERSONAL SERVICES	4000-4999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES			
PERSONAL SERVICES	6000-6999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY			
PERSONAL SERVICES	7000-7999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	21,645.00
DEBT SERVICE			
PRINCIPLE	8000-8999	62,843.41	62,843.41
INTEREST	931-931	87,150.68	87,150.68
OTHER OBJECTS	932-932	0.00	0.00
TOTAL DEBT SERVICE	300-997	149,994.09	149,994.09

FICKENS COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-11-IV-C-3

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS	
DESCRIPTION - COST CENTER	ACCT #	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	149,994.09	585,539.09
OTHER FUND USES			
TRANSFERS OUT	9910		
	920-929	0.00	0.00
OTHER FUND USES	9900-9999		
	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)		
TOTAL EXPEND & OTHER FUND USES	(NET)	149,994.09	585,539.09

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST						EXHIBIT A-II-VIII-A-1
		0010	0020	0050	0060	0070	0080	
EXPENDITURES								
INSTRUCTIONAL SERVICES	1000-9899							
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	0.00	5,251.83	28,952.53	14,875.10	
MATERIALS & SUPPLIES	300-399	713.84	0.00	0.00	912.93	12,761.59	0.00	
CAPITAL OUTLAY	400-499	10,461.92	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	1,985.50	955.70	
TOTAL INSTRUCTIONAL SERVICES	600-997	11,175.76	250.00	0.00	6,164.76	43,699.62	15,830.80	
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	5,951.69	5,090.99	0.00	6,234.11	33,884.12	44,170.19	
MATERIALS & SUPPLIES	400-499	169.27	671.31	0.00	9,644.95	9,705.69	55.28	
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	13,308.72	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		6,120.96	5,762.30	0.00	15,879.06	56,898.53	44,225.47	
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	3,679.92	0.00	0.00	39,292.04	2,473.35	
MATERIALS & SUPPLIES	400-499	0.00	1,064.47	0.00	111.66	417.92	95.15	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	12,750.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	4,744.39	0.00	111.66	52,459.96	2,568.50	

Fickens County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST						EXHIBIT A-II-VIII-B-1
		0010	0020	0050	0060	0070	0080	
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	15,041.60	1,094.40	0.00	824.76	21,786.24	1,525.80	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	896.00	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		15,041.60	1,094.40	0.00	824.76	22,682.24	1,525.80	
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
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST					
		0010	0020	0050	0060	0070	0080
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	3,939.00	17,171.76	0.00	11,969.20	285,271.55	8,842.10
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	25,514.63	204.00
TOTAL OTHER EXPENDITURES		3,939.00	17,171.76	0.00	11,969.20	310,786.18	9,046.10
TOTAL EXPENDITURES	1000-9899	36,277.32	29,022.85	0.00	34,949.44	486,526.53	73,196.67
OTHER FUND USES	9910						
TRANSFERS OUT	920-929	2,496.38	997.67	0.00	533.66	33,514.23	14,636.68
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
		2,496.38	997.67	0.00	533.66	33,514.23	14,636.68
TOTAL EXPEND & OTHER FUND USES	(NET)	38,773.70	30,020.52	0.00	35,483.10	520,040.76	87,833.35

Pickens County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-A-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST		
DESCRIPTION - COST CENTER	ACCT #	0090	6000	(Memo Only)
EXPENDITURES				
INSTRUCTIONAL SERVICES	1000-9899			
PERSONAL SERVICES	1000-1999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	2,902.48	52,695.78
MATERIALS & SUPPLIES	300-399	0.00	0.00	26,550.71
CAPITAL OUTLAY	400-499	2,414.27	0.00	0.00
OTHER OBJECTS	500-599	0.00	4,945.00	8,136.20
TOTAL INSTRUCTIONAL SERVICES	600-997	2,414.27	7,847.48	87,382.69
INSTRUCTIONAL SUPPORT SERVICES				
PERSONAL SERVICES	2000-2999			
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	13,672.30	2,765.39	111,768.79
CAPITAL OUTLAY	400-499	0.00	226.00	20,472.50
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	13,672.30	7.00	13,315.72
			2,998.39	145,557.01
OPERATION & MAINTENANCE				
PERSONAL SERVICES	3000-3999			
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	5,557.04	0.00	51,002.35
CAPITAL OUTLAY	400-499	0.00	0.00	1,689.20
OTHER OBJECTS	500-599	0.00	0.00	12,750.00
TOTAL OPERATION & MAINTENANCE	600-977	5,557.04	0.00	65,441.55

FICKENS County Board of Education
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-B-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST	
DESCRIPTION - COST CENTER	ACCT #	0090	6000 (Memo Only)
AUXILIARY SERVICES			
PERSONAL SERVICES	4000-4999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	3,293.72	43,963.72
CAPITAL OUTLAY	400-499	0.00	896.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	3,293.72	44,859.72
GENERAL ADMINISTRATIVE SERVICES			
PERSONAL SERVICES	6000-6999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY			
PERSONAL SERVICES	7000-7999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00
DEBT SERVICE			
PRINCIPLE	8000-8999		
INTEREST	931-931	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-VIII-C-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST	
DESCRIPTION - COST CENTER	ACCT #	0090	6000 (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	1,807.65	330,991.26
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	25,798.63
TOTAL OTHER EXPENDITURES		1,807.65	356,789.89
TOTAL EXPENDITURES	1000-9899	26,744.98	700,030.86
OTHER FUND USES	9910		
TRANSFERS OUT	920-929	4,577.92	56,756.54
OTHER FUND USES	9900-9999	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	4,577.92	56,756.54
TOTAL EXPEND & OTHER FUND USES	(NET)	31,322.90	756,787.40