

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0050	0060	0070
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	66,332.28	98,207.42	0.00	103,333.78	64,934.72
EMPLOYEE BENEFITS	200-299	0.00	34,022.13	46,061.52	0.00	42,279.88	41,818.79
PURCHASED SERVICES	300-399	0.00	10,561.94	4,946.42	0.00	48,436.29	51,612.25
MATERIALS & SUPPLIES	400-499	0.00	128,786.38	51,615.33	0.00	63,167.13	213,063.96
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	10,756.61
TOTAL INSTRUCTIONAL SERVICES		0.00	239,702.73	200,830.69	0.00	257,217.08	382,186.33
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	81,904.28	39,207.77	0.00	36,597.43	43,094.68
EMPLOYEE BENEFITS	200-299	0.00	30,500.31	13,068.45	0.00	11,099.62	12,960.94
PURCHASED SERVICES	300-399	0.00	8,418.52	6,394.34	0.00	363.44	18,163.45
MATERIALS & SUPPLIES	400-499	0.00	2,219.21	1,740.84	0.00	6,947.75	19,306.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	225.00	700.00	0.00	1,440.99	1,195.65
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	123,267.32	61,111.40	0.00	56,449.23	94,721.40
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	2,664.17	3,875.53	0.00	355.62	59,969.52
MATERIALS & SUPPLIES	400-499	0.00	5,964.69	1,897.78	0.00	2,404.36	3,030.03
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	8,628.86	5,773.31	0.00	2,759.98	62,999.55

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0050	0060	0070
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	211,651.53	183,780.29	0.00	0.00	192,951.78
EMPLOYEE BENEFITS	200-299	0.00	101,412.00	89,034.42	0.00	0.00	97,373.78
PURCHASED SERVICES	300-399	0.00	26,392.69	9,573.29	0.00	2,819.38	30,005.14
MATERIALS & SUPPLIES	400-499	0.00	245,418.31	103,671.22	0.00	0.00	202,668.20
CAPITAL OUTLAY	500-599	0.00	9,473.44	9,473.44	0.00	0.00	118,946.30
OTHER OBJECTS	600-997	0.00	29,237.81	22,405.20	0.00	0.00	27,707.80
TOTAL AUXILIARY SERVICES		0.00	623,585.78	417,937.86	0.00	2,819.38	669,653.00
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	19,332.86
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	19,332.86

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	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	27,029.70	0.00	562.61	0.00
MATERIALS & SUPPLIES	400-499	0.00	343.54	190,829.50	0.00	11,733.54	42,277.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	8,978.40	0.00	0.00	7,637.87
TOTAL OTHER EXPENDITURES		0.00	343.54	226,837.60	0.00	12,296.15	49,915.20
TOTAL EXPENDITURES	1000-9899	0.00	995,528.23	912,490.86	0.00	331,541.82	1,278,808.34
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	22,865.13	59,674.68	0.00	28,162.05	32,226.63
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	22,865.13	59,674.68	0.00	28,162.05	32,226.63
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,018,393.36	972,165.54	0.00	359,703.87	1,311,034.97

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0080	0090	6000	8100	8210	8220
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	196,961.85	137,811.84	3,900.00	109,710.22	0.00	0.00
EMPLOYEE BENEFITS	200-299	87,056.35	62,241.86	298.35	22,266.04	0.00	0.00
PURCHASED SERVICES	300-399	30,339.42	6,197.92	9,116.23	40,036.74	0.00	0.00
MATERIALS & SUPPLIES	400-499	27,463.70	14,096.22	11,292.30	129,989.15	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	14,754.68	0.00	2,232.05	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		356,576.00	220,347.84	26,838.93	302,002.15	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	40,247.37	38,596.62	0.00	119,819.16	5,569.83	0.00
EMPLOYEE BENEFITS	200-299	13,251.85	12,877.18	0.00	35,181.26	1,997.69	0.00
PURCHASED SERVICES	300-399	6,124.03	2,541.36	39,206.75	230,452.45	0.00	71,654.77
MATERIALS & SUPPLIES	400-499	2,205.00	2,006.23	7,075.53	11,452.43	4,481.22	12,350.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	572.40	161.00	1,878.18	4,977.34	0.00	5,560.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		62,400.65	56,182.39	48,160.46	401,882.64	12,048.74	89,564.77
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	360.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	76.32	0.00	0.00
PURCHASED SERVICES	300-399	12,863.95	4,147.27	3,404.14	0.00	0.00	8,335.41
MATERIALS & SUPPLIES	400-499	4,556.72	490.24	1,432.88	0.00	0.00	13,379.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	53,000.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		17,420.67	4,637.51	4,837.02	436.32	0.00	74,714.97

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE						EXHIBIT A-II-II-B-2
DESCRIPTION - COST CENTER	ACCT #	0080	0090	6000	8100	8210	8220	
AUXILIARY SERVICES	4000-4999							
PERSONAL SERVICES	010-199	157,044.77	87,992.72	0.00	30,372.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	84,677.50	43,776.83	0.00	6,442.50	0.00	0.00	
PURCHASED SERVICES	300-399	10,093.54	6,559.75	1,000.00	2,490.97	0.00	0.00	
MATERIALS & SUPPLIES	400-499	101,012.41	92,687.94	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	1,260.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	20,715.61	13,420.49	0.00	0.00	0.00	0.00	
TOTAL AUXILIARY SERVICES		373,543.83	245,697.73	1,000.00	39,305.47	0.00	0.00	
GENERAL ADMINISTRATIVE SERVICES	6000-6999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	94,666.64	0.00	94,185.86	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	29,512.96	0.00	29,167.89	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	8,211.77	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	14,246.99	
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	13,515.27	0.00	19,025.40	
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	137,694.87	0.00	164,837.91	
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 CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0080	0090	6000	8100	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	18,462.96	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	6,598.97	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	13,991.36	0.00	2,453.54	4,750.18	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		13,991.36	0.00	2,453.54	29,812.11	0.00	0.00
TOTAL EXPENDITURES	1000-9899	823,932.51	526,865.47	83,289.95	911,133.56	12,048.74	329,117.65
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	24,185.17	1,744.01	1,658.33	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 OTHER FUND USES	(NET)	24,185.17	1,744.01	1,658.33	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	848,117.68	528,609.48	84,948.28	911,133.56	12,048.74	329,117.65

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - COST CENTER	ACCT #	8410	8610	(Memo Only)
EXPENDITURES				
INSTRUCTIONAL SERVICES	1000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	781,192.11
EMPLOYEE BENEFITS	200-299	0.00	0.00	336,044.92
PURCHASED SERVICES	300-399	0.00	0.00	201,247.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	639,474.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	27,743.34
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	1,985,701.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	405,037.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	130,937.30
PURCHASED SERVICES	300-399	0.00	0.00	383,319.11
MATERIALS & SUPPLIES	400-499	0.00	0.00	69,784.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	16,710.56
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	1,005,789.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	360.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	76.32
PURCHASED SERVICES	300-399	0.00	0.00	95,615.61
MATERIALS & SUPPLIES	400-499	0.00	0.00	33,156.26
CAPITAL OUTLAY	500-599	0.00	0.00	53,000.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	182,208.19

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-3

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	8410	8610	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	863,793.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	422,717.03
PURCHASED SERVICES	300-399	20,391.77	0.00	109,326.53
MATERIALS & SUPPLIES	400-499	0.00	0.00	745,458.08
CAPITAL OUTLAY	500-599	0.00	0.00	139,153.18
OTHER OBJECTS	600-997	0.00	0.00	113,486.91
TOTAL AUXILIARY SERVICES		20,391.77	0.00	2,393,934.82
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	188,852.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	58,680.85
PURCHASED SERVICES	300-399	0.00	0.00	8,211.77
MATERIALS & SUPPLIES	400-499	0.00	0.00	14,246.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	32,540.67
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	302,532.78
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 PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	19,332.86
TOTAL DEBT SERVICE		0.00	0.00	19,332.86

PICKENS CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - COST CENTER	ACCT #	8410	8610	(Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	18,462.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	6,598.97
PURCHASED SERVICES	300-399	0.00	0.00	27,592.31
MATERIALS & SUPPLIES	400-499	0.00	0.00	266,378.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	16,616.27
TOTAL OTHER EXPENDITURES		0.00	0.00	335,649.50
TOTAL EXPENDITURES	1000-9899	20,391.77	0.00	6,225,148.90
OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	0.00	0.00	170,516.00
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	170,516.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	20,391.77	0.00	6,395,664.90