

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

		EXHIBIT A-III-II-A-1					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1205	1500	1502	1621
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	63,617.00	175,553.15	18,180.67	146,192.44	51,592.00	0.00
EMPLOYEE BENEFITS	200-299	22,112.44	79,642.44	5,710.25	83,014.24	19,923.46	0.00
PURCHASED SERVICES	300-399	4,375.42	48,842.77	0.00	27,540.25	0.00	4,248.29
MATERIALS & SUPPLIES	400-499	7,771.44	198,123.57	0.00	156,959.37	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	15,585.97	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		97,876.30	502,161.93	23,890.92	429,292.27	71,515.46	4,248.29
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	110,884.63	0.00	122,549.82	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	35,998.37	0.00	39,281.24	0.00	0.00
PURCHASED SERVICES	300-399	0.00	11,047.90	0.00	12,518.37	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,843.64	0.00	5,445.52	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	225.00	0.00	1,534.96	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	163,999.54	0.00	181,329.91	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	0.00	7,214.12	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,260.00	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	8,474.12	0.00	0.00

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

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE						EXHIBIT A-III-II-B-1
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1205	1500	1502	1621	
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	19,332.86	0.00	0.00	
TOTAL DEBT SERVICE		0.00	0.00	0.00	19,332.86	0.00	0.00	

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

EXHIBIT A-III-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1205	1500	1502	1621
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	562.61	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	562.61	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	97,876.30	666,724.08	23,890.92	638,429.16	71,515.46	4,248.29
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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	97,876.30	666,724.08	23,890.92	638,429.16	71,515.46	4,248.29

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

FUND TYPES		EXHIBIT A-III-II-A-2					
DESCRIPTION - PROGRAM	ACCT #	1750	2300	2400	2900	3500	3600
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	47,795.00	164,651.63	2,100.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	23,388.81	79,688.89	423.68	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	8,870.56	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	5,383.23	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	71,183.81	244,340.52	16,777.47	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	48,013.70	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	18,713.31	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	193,414.74	4,032.24	3,591.71
MATERIALS & SUPPLIES	400-499	1,562.67	0.00	0.00	11,767.81	0.00	786.99
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	3,452.34	0.00	292.54
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,562.67	66,727.01	0.00	208,634.89	4,032.24	4,671.24
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	600-977	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 CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		EXHIBIT A-III-II-B-2					
DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1750	2300	2400	2900	3500	3600
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	29,379.77	11,377.44	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	11,642.00	11,869.29	0.00	0.00	0.00
PURCHASED SERVICES	300-399	679.95	0.00	0.00	2,490.97	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		679.95	41,021.77	23,246.73	2,490.97	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	94,666.64	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	29,512.96	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	10,708.32	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	134,887.92	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 CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1750	2300	2400	2900	3500	3600
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	5,360.16	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	1,915.84	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	18.72	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-977	0.00	0.00	0.00	7,294.72	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,242.62	178,932.59	267,587.25	370,085.97	4,032.24	4,671.24
OTHER FUND USES							
TRANSFERS OUT	9910						
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	2,242.62	178,932.59	267,587.25	370,085.97	4,032.24	4,671.24

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

EXHIBIT A-III-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	3800	4300	4400	4500	4712	8100
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	3,900.00	107,610.22	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	298.35	21,842.36	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	9,116.23	268.80	14,740.01	52,347.50	0.00	30,897.38
MATERIALS & SUPPLIES	400-499	11,292.30	0.00	345.63	133,442.76	0.00	126,155.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,232.05	0.00	5,874.62	4,050.70	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		26,838.93	129,721.38	20,960.26	189,840.96	0.00	157,053.25
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	8,505.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,802.90	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	30,624.12	0.00	0.00	4,799.17	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,288.54	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	1,375.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		38,287.66	10,307.90	0.00	4,799.17	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	360.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	76.32	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	85.00	0.00	0.00	4,867.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,432.88	0.00	0.00	473.98	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 OPERATION & MAINTENANCE		1,517.88	436.32	0.00	5,340.98	0.00	0.00

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

FUND TYPES		EXHIBIT A-III-II-B-3					
DESCRIPTION - PROGRAM	ACCT #	3800	4300	4400	4500	4712	8100
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	30,372.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	6,442.50	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,000.00	19,134.75	9,056.52	19,522.97	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		1,000.00	55,949.25	9,056.52	19,522.97	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	213.38	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	213.38	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 CO BOARD
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GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	3800	4300	4400	4500	4712	8100
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	13,102.80	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	4,683.13	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	4,731.46	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	735.57	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	735.57	22,517.39	0.00
TOTAL EXPENDITURES	1000-9899	67,644.47	196,414.85	30,016.78	220,239.65	22,730.77	157,053.25
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	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	67,644.47	196,414.85	30,016.78	220,239.65	22,730.77	157,053.25

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

		EXHIBIT A-III-II-A-4					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8200	8210	8220	8230	8300	8320
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	010-199	0.00	61,595.29	53,488.70	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	18,685.73	16,455.75	0.00	0.00	0.00
PURCHASED SERVICES	300-399	245.47	19,844.10	68,143.58	35,057.71	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,528.30	12,840.42	19,721.00	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	7,085.00	2,745.72	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		245.47	105,653.42	158,013.45	57,524.43	0.00	0.00
OPERATION & MAINTENANCE							
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	1,175.53	22,263.85	57,008.70
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	21,836.82
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		0.00	0.00	0.00	1,175.53	22,263.85	131,845.52

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

		EXHIBIT A-III-II-B-4					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8200	8210	8220	8230	8300	8320
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 CO BOARD
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8200	8210	8220	8230	8300	8320
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	245.47	105,653.42	158,013.45	58,699.96	22,263.85	131,845.52
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	0.00	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	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	245.47	105,653.42	158,013.45	58,699.96	22,263.85	131,845.52

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

		EXHIBIT A-III-II-A-5					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8330	8410	8420	8600	8620	8690
REVENUES							
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-199	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-199	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							
PERSONAL SERVICES	3000-199	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	1,496.37	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	300.00	0.00	7,852.58	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 OPERATION & MAINTENANCE		1,796.37	0.00	7,852.58	0.00	0.00	0.00

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

FUND TYPES		EXHIBIT A-III-II-B-5					
DESCRIPTION - PROGRAM	ACCT #	8330	GOVERNMENTAL - SPECIAL REVENUE			8620	8690
			8410	8420	8600		
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	792,663.88	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	392,763.24	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	577.07	56,864.30	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	745,458.08	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	139,153.18	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	113,486.91	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	577.07	2,240,389.59	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	94,185.86	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	29,167.89	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	8,211.77	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	14,246.99	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	749.00	0.00	20,869.97
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	146,561.51	0.00	20,869.97
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	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

		EXHIBIT A-III-II-C-5					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8330	8410	8420	8600	8620	8690
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	1,796.37	577.07	2,248,242.17	146,561.51	0.00	20,869.97
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	0.00	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	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	1,796.37	577.07	2,248,242.17	146,561.51	0.00	20,869.97

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

EXHIBIT A-III-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - PROGRAM	ACCT #	9600	9700	(Memo Only)
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
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	1,505.04	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		1,505.04	0.00	182,208.19

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

EXHIBIT A-III-II-B-6

FUND TYPES				
DESCRIPTION - PROGRAM	ACCT #	9600	9700	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	0.00	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		0.00	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 PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-6

FUND TYPES				
DESCRIPTION - PROGRAM	ACCT #	9600	9700	GOVERNMENTAL - SPECIAL REVENUE (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	27,029.70	0.00	27,592.31
MATERIALS & SUPPLIES	400-499	261,628.81	0.00	266,378.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	15,880.70	0.00	16,616.27
TOTAL OTHER EXPENDITURES		304,539.21	0.00	335,649.50
TOTAL EXPENDITURES	1000-9899	306,044.25	0.00	6,225,148.90
OTHER FUND USES				
TRANSFERS OUT	9910			
	920-929	0.00	170,516.00	170,516.00
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997	0.00	0.00	0.00
	(NET)	0.00	170,516.00	170,516.00
TOTAL EXPEND, OTHER FUND USES	(NET)	306,044.25	170,516.00	6,395,664.90