

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1110-0**

**REVENUES:**

**1000-2999: State Sources** \$13,151,519.00

**6000-7999: Local Sources** \$2,968,990.00

**TOTAL REVENUES:** **\$16,120,509.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$7,487,063.43

200-299: Employee Benefits \$2,610,387.10

300-399: Purchased Services \$1,772.42

400-499: Materials & Supplies \$220,749.25

**Total Instructional Services** **\$10,319,972.20**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$2,740,519.91

200-299: Employee Benefits \$947,859.23

300-399: Purchased Services \$11,567.82

400-499: Materials & Supplies \$23,640.84

**Total Instructional Support Services** **\$3,723,587.80**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services \$424,950.56

200-299: Employee Benefits \$237,940.16

300-399: Purchased Services \$718,948.69

**Total Operations & Maintenance Services** **\$1,381,839.41**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$6,556.50

200-299: Employee Benefits \$10,830.03

400-499: Materials & Supplies \$153,699.50

**Total Auxiliary Services** **\$171,086.03**

**6000-6999: General Administrative Services**

001-199: Personal Services \$393,666.34

200-299: Employee Benefits \$130,151.79

**Total General Administrative Services** **\$523,818.13**

**9000-9899: Other Expenditures**

001-199: Personal Services \$205.43

**Total Other Expenditures** **\$205.43**

**TOTAL EXPENDITURES:** **\$16,120,509.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:** **\$16,120,509.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:** **\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:** **\$0.00**

**ENDING FUND BALANCE - SEPT. 30:** **\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1132-0

**REVENUES:**

1000-2999: State Sources	\$257,630.41
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**TOTAL REVENUES:**

**\$257,630.41**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$215,063.95
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200-299: Employee Benefits	\$42,566.46
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Total Instructional Services	\$257,630.41
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**TOTAL EXPENDITURES:**

**\$257,630.41**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$257,630.41**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

**REVENUES:**

1000-2999: State Sources \$188,316.00

**TOTAL REVENUES:**

**\$188,316.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$125,357.30

200-299: Employee Benefits \$51,563.58

300-399: Purchased Services \$614.26

400-499: Materials & Supplies \$10,128.52

**Total Instructional Support Services**

**\$187,663.66**

**4000-4999: Auxiliary Services**

400-499: Materials & Supplies \$652.34

**Total Auxiliary Services**

**\$652.34**

**TOTAL EXPENDITURES:**

**\$188,316.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$188,316.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

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Fund Types

Descriptions/Fund Source

1221-0

**REVENUES:**

1000-2999: State Sources \$66,839.00

**TOTAL REVENUES:**

**\$66,839.00**

**EXPENDITURES:**

**6000-6999: General Administrative Services**

001-199: Personal Services \$49,813.02

200-299: Employee Benefits \$17,025.98

**Total General Administrative Services**

**\$66,839.00**

**TOTAL EXPENDITURES:**

**\$66,839.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$66,839.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

**REVENUES:**

1000-2999: State Sources	\$25,551.00
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**TOTAL REVENUES:**

**\$25,551.00**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies	\$25,551.00
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Total Instructional Services

**\$25,551.00**

**TOTAL EXPENDITURES:**

**\$25,551.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$25,551.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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**For Fiscal Year Ended September 30, 2023**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

**REVENUES:**

1000-2999: State Sources	\$240,000.00
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**TOTAL REVENUES:**

**\$240,000.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$170,689.76
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200-299: Employee Benefits	\$61,829.98
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300-399: Purchased Services	\$2,335.98
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400-499: Materials & Supplies	\$5,144.28
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**Total Instructional Support Services**

**\$240,000.00**

**TOTAL EXPENDITURES:**

**\$240,000.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$240,000.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1240-0

**REVENUES:**

1000-2999: State Sources \$53,930.00

**TOTAL REVENUES: \$53,930.00**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies \$53,930.00

Total Instructional Services \$53,930.00

**TOTAL EXPENDITURES: \$53,930.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$53,930.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1252-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$4,060.00
<b>TOTAL REVENUES:</b>	<b>\$4,060.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$870.00
<b>Total Instructional Services</b>	<b>\$870.00</b>
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$3,090.10
<b>Total Instructional Support Services</b>	<b>\$3,090.10</b>
4000-4999: Auxiliary Services	
400-499: Materials & Supplies	\$99.90
<b>Total Auxiliary Services</b>	<b>\$99.90</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,060.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$4,060.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1260-0

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$10,952.50

200-299: Employee Benefits \$1,448.95

400-499: Materials & Supplies \$9,808.89

**Total Instructional Services \$22,210.34**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$1,335.00

200-299: Employee Benefits \$332.64

**Total Instructional Support Services \$1,667.64**

**TOTAL EXPENDITURES: \$23,877.98**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$23,877.98**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$23,877.98)**

**BEGINNING FUND BALANCE - OCT. 1: \$23,877.98**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2023**

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1262-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$7,845.00
<b>TOTAL REVENUES:</b>	<b>\$7,845.00</b>
<b>EXPENDITURES:</b>	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$7,845.00
<b>Total Instructional Support Services</b>	<b>\$7,845.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,845.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$7,845.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1271-0

**REVENUES:**

1000-2999: State Sources \$40,000.00

**TOTAL REVENUES: \$40,000.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$24,232.47

200-299: Employee Benefits \$9,594.24

**Total Instructional Support Services \$33,826.71**

**TOTAL EXPENDITURES: \$33,826.71**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$33,826.71**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$6,173.29**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$6,173.29**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1273-0

**REVENUES:**

1000-2999: State Sources	\$21,500.00
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**TOTAL REVENUES:**

**\$21,500.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services	\$21,500.00
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**Total Instructional Support Services**

**\$21,500.00**

**TOTAL EXPENDITURES:**

**\$21,500.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$21,500.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1275-0

**REVENUES:**

1000-2999: State Sources \$25,581.00

**TOTAL REVENUES:**

**\$25,581.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$11,298.07

**Total Instructional Services**

**\$11,298.07**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$2,930.24

400-499: Materials & Supplies \$3,023.92

**Total Instructional Support Services**

**\$5,954.16**

**4000-4999: Auxiliary Services**

400-499: Materials & Supplies \$8,328.77

**Total Auxiliary Services**

**\$8,328.77**

**TOTAL EXPENDITURES:**

**\$25,581.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$25,581.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-0

**REVENUES:**

1000-2999: State Sources \$20,980.94

**TOTAL REVENUES:**

**\$20,980.94**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$17,500.00

200-299: Employee Benefits \$3,480.94

**Total Instructional Support Services \$20,980.94**

**TOTAL EXPENDITURES:**

**\$20,980.94**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$20,980.94**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-0

**REVENUES:**

1000-2999: State Sources \$67,558.00

**TOTAL REVENUES:**

**\$67,558.00**

**EXPENDITURES:**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$32,117.67

400-499: Materials & Supplies \$30,508.00

**Total Operations & Maintenance Services \$62,625.67**

**TOTAL EXPENDITURES:**

**\$62,625.67**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$62,625.67**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$4,932.33**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$4,932.33**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
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013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

**REVENUES:**

1000-2999: State Sources \$2,189,425.00

**TOTAL REVENUES:**

**\$2,189,425.00**

**EXPENDITURES:**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$1,149,200.36

200-299: Employee Benefits \$672,062.74

300-399: Purchased Services \$160,166.68

400-499: Materials & Supplies \$207,995.22

**Total Auxiliary Services**

**\$2,189,425.00**

**TOTAL EXPENDITURES:**

**\$2,189,425.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$2,189,425.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

**REVENUES:**

1000-2999: State Sources \$72,132.00

**TOTAL REVENUES: \$72,132.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$20,474.50

200-299: Employee Benefits \$13,465.34

400-499: Materials & Supplies \$6,623.27

**Total Instructional Services \$40,563.11**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$6,568.89

**Total Instructional Support Services \$6,568.89**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$25,000.00

**Total Operations & Maintenance Services \$25,000.00**

**TOTAL EXPENDITURES:**

**\$72,132.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$72,132.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

**REVENUES:**

1000-2999: State Sources	\$90,149.00
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**TOTAL REVENUES:**

**\$90,149.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services	\$57,395.79
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200-299: Employee Benefits	\$32,753.21
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Total Other Expenditures	\$90,149.00
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**TOTAL EXPENDITURES:**

**\$90,149.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$90,149.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
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**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

**REVENUES:**

1000-2999: State Sources \$239,943.60

**TOTAL REVENUES:**

**\$239,943.60**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$131,072.26

200-299: Employee Benefits \$63,055.28

300-399: Purchased Services \$4,839.38

400-499: Materials & Supplies \$33,736.10

**Total Other Expenditures**

**\$232,703.02**

**TOTAL EXPENDITURES:**

**\$232,703.02**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$232,703.02**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$7,240.58**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$920.32**

**ENDING FUND BALANCE - SEPT. 30:**

**\$8,160.90**

**STATE OF ALABAMA**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1764-0

**REVENUES:**

1000-2999: State Sources \$1,219,707.00

**TOTAL REVENUES:**

**\$1,219,707.00**

**EXPENDITURES:**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$459,708.00

**Total Operations & Maintenance Services**

**\$459,708.00**

**TOTAL EXPENDITURES:**

**\$459,708.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$459,708.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$759,999.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$759,999.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1766-0**

<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$7,045.05</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$7,045.05</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1767-0**

**REVENUES:**

1000-2999: State Sources \$62,628.00

**TOTAL REVENUES: \$62,628.00**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies \$25,716.74

**Total Instructional Services \$25,716.74**

**TOTAL EXPENDITURES: \$25,716.74**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$25,716.74**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$36,911.26**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$36,911.26**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

**Exhibit C-II-11**

**Fund Types**

**Descriptions/Fund Source**

**1768-0**

**REVENUES:**

1000-2999: State Sources	\$20,000.00
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<b>TOTAL REVENUES:</b>	<b>\$20,000.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$20,000.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$20,000.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1770-0

**REVENUES:**

1000-2999: State Sources	\$116,855.00
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<b>TOTAL REVENUES:</b>	<b>\$116,855.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$116,855.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$116,855.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2130-0
<b>REVENUES:</b>	
1000-2999: State Sources	\$1,556.00
<b>TOTAL REVENUES:</b>	<b>\$1,556.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$1,556.00
<b>Total Instructional Services</b>	<b>\$1,556.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,556.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,556.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2259-0

**REVENUES:**

1000-2999: State Sources \$262.84

**TOTAL REVENUES:**

**\$262.84**

**EXPENDITURES:**

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$262.84

Total Instructional Support Services **\$262.84**

**TOTAL EXPENDITURES:**

**\$262.84**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$262.84**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**REVENUES:**

<b>3000-5999: Federal Sources</b>	\$760.00
<b>6000-7999: Local Sources</b>	\$2,089,572.05
<b>8000-8999: Other Sources</b>	\$90,737.72

**TOTAL REVENUES:**

**\$2,181,069.77**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$78,174.49
200-299: Employee Benefits	\$7,856.60
300-399: Purchased Services	\$1,681.06
400-499: Materials & Supplies	\$45,544.70
500-599: Capital Outlay	\$12,707.00

**Total Instructional Services**

**\$145,963.85**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$112,521.67
200-299: Employee Benefits	\$31,274.07
300-399: Purchased Services	\$100,119.62
400-499: Materials & Supplies	\$1,642.94
600-899: Other Objects	\$8,400.00

**Total Instructional Support Services**

**\$253,958.30**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services	\$4,732.28
200-299: Employee Benefits	\$916.69
300-399: Purchased Services	\$250,165.85
400-499: Materials & Supplies	\$179,579.90
500-599: Capital Outlay	\$125,030.00
600-899: Other Objects	\$65,252.10

**Total Operations & Maintenance Services**

**\$625,676.82**

**4000-4999: Auxiliary Services**

001-199: Personal Services	\$11,194.47
200-299: Employee Benefits	\$2,029.11
400-499: Materials & Supplies	\$49,038.14

**Total Auxiliary Services**

**\$62,261.72**

**6000-6999: General Administrative Services**

001-199: Personal Services	\$305,358.66
200-299: Employee Benefits	\$90,104.49
300-399: Purchased Services	\$159,707.87
400-499: Materials & Supplies	\$32,333.15
600-899: Other Objects	\$28,053.93

**Total General Administrative Services**

**\$615,558.10**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$1,056.99
200-299: Employee Benefits	\$14.46
400-499: Materials & Supplies	\$917.70
<b>Total Other Expenditures</b>	<b>\$1,989.15</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,705,407.94</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9000-9999: Other Financing Sources</b>	\$206,995.51
<b>9200-9299: Transfers In</b>	\$1,120,271.69
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$1,327,267.20</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$975,543.91
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$975,543.91</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,353,684.65</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$827,385.12</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$1,976,465.01</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$2,803,850.13</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6110-0

**REVENUES:**

6000-7999: Local Sources	\$1,043,856.74
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**TOTAL REVENUES:**

**\$1,043,856.74**

**OTHER FINANCING USES:**

920-929: Transfers Out	\$1,043,856.74
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**TOTAL OTHER FINANCING USES:**

**\$1,043,856.74**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,043,856.74**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6850-0

**REVENUES:**

6000-7999: Local Sources	\$11,250.00
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<b>TOTAL REVENUES:</b>	<b>\$11,250.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$11,250.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$11,250.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

**REVENUES:**

8000-8999: Other Sources \$66,220.78

**TOTAL REVENUES:**

**\$66,220.78**

**EXPENDITURES:**

4000-4999: Auxiliary Services

400-499: Materials & Supplies \$66,220.78

Total Auxiliary Services

**\$66,220.78**

**TOTAL EXPENDITURES:**

**\$66,220.78**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$66,220.78**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

**EXPENDITURES:**

4000-4999: Auxiliary Services

400-499: Materials & Supplies

\$130.00

Total Auxiliary Services

\$130.00

**TOTAL EXPENDITURES:**

\$130.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$130.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$130.00)

BEGINNING FUND BALANCE - OCT. 1:

\$130.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

**REVENUES:**

3000-5999: Federal Sources \$673,311.00

**TOTAL REVENUES:**

**\$673,311.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$382,518.06

200-299: Employee Benefits \$218,425.94

400-499: Materials & Supplies \$2,858.68

**Total Instructional Services**

**\$603,802.68**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$26,022.00

200-299: Employee Benefits \$14,536.00

300-399: Purchased Services \$232.50

**Total Instructional Support Services**

**\$40,790.50**

**9000-9899: Other Expenditures**

001-199: Personal Services \$14,638.97

200-299: Employee Benefits \$5,175.79

**Total Other Expenditures**

**\$19,814.76**

**TOTAL EXPENDITURES:**

**\$664,407.94**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$8,903.06

**TOTAL OTHER FINANCING USES:**

**\$8,903.06**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$673,311.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

**REVENUES:**

3000-5999: Federal Sources \$31,645.00

**TOTAL REVENUES: \$31,645.00**

**EXPENDITURES:**

**9000-9899: Other Expenditures**

001-199: Personal Services \$23,189.23

200-299: Employee Benefits \$8,455.77

**Total Other Expenditures \$31,645.00**

**TOTAL EXPENDITURES: \$31,645.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$31,645.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

**REVENUES:**

3000-5999: Federal Sources \$64,330.00

**TOTAL REVENUES:**

**\$64,330.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$49,982.91

**Total Instructional Services**

**\$49,982.91**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$660.00

200-299: Employee Benefits \$50.63

300-399: Purchased Services \$12,190.28

**Total Instructional Support Services**

**\$12,900.91**

**6000-6999: General Administrative Services**

300-399: Purchased Services \$595.56

**Total General Administrative Services**

**\$595.56**

**TOTAL EXPENDITURES:**

**\$63,479.38**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$850.62

**TOTAL OTHER FINANCING USES:**

**\$850.62**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$64,330.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND**

**OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3317-0

**REVENUES:**

3000-5999: Federal Sources

\$4,561.03

**TOTAL REVENUES:**

**\$4,561.03**

**EXPENDITURES:**

2000-2999: Instructional Support Services

400-499: Materials & Supplies

\$4,561.03

Total Instructional Support Services

**\$4,561.03**

**TOTAL EXPENDITURES:**

**\$4,561.03**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$4,561.03**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

**REVENUES:**

3000-5999: Federal Sources \$1,269,829.00

**TOTAL REVENUES:**

**\$1,269,829.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$614,172.80

200-299: Employee Benefits \$242,181.17

300-399: Purchased Services \$6,372.00

400-499: Materials & Supplies \$88,686.73

**Total Instructional Services**

**\$951,412.70**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$93,433.58

200-299: Employee Benefits \$25,888.24

300-399: Purchased Services \$4,889.81

400-499: Materials & Supplies \$3,730.53

**Total Instructional Support Services**

**\$127,942.16**

**6000-6999: General Administrative Services**

001-199: Personal Services \$121,986.08

200-299: Employee Benefits \$41,106.93

300-399: Purchased Services \$6,395.16

400-499: Materials & Supplies \$4,195.26

**Total General Administrative Services**

**\$173,683.43**

**TOTAL EXPENDITURES:**

**\$1,253,038.29**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$16,790.71

**TOTAL OTHER FINANCING USES:**

**\$16,790.71**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,269,829.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

**REVENUES:**

3000-5999: Federal Sources \$179,576.13

**TOTAL REVENUES:**

**\$179,576.13**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$86,091.50

200-299: Employee Benefits \$31,781.57

**Total Instructional Services**

**\$117,873.07**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$660.00

200-299: Employee Benefits \$48.96

300-399: Purchased Services \$58,716.57

**Total Instructional Support Services**

**\$59,425.53**

**TOTAL EXPENDITURES:**

**\$177,298.60**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$2,277.53

**TOTAL OTHER FINANCING USES:**

**\$2,277.53**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$179,576.13**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4160-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$94,400.00
<b>TOTAL REVENUES:</b>	<b>\$94,400.00</b>
<b>EXPENDITURES:</b>	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$26,793.10
<b>Total Instructional Services</b>	<b>\$26,793.10</b>
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$5,000.00
400-499: Materials & Supplies	\$9,358.67
<b>Total Instructional Support Services</b>	<b>\$14,358.67</b>
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$52,000.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$52,000.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$93,151.77</b>
<b>OTHER FINANCING USES:</b>	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,248.23
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,248.23</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$94,400.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4161-0

**REVENUES:**

3000-5999: Federal Sources \$200,000.00

**TOTAL REVENUES:**

**\$200,000.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$1,330.72

400-499: Materials & Supplies \$1,500.00

**Total Instructional Support Services**

**\$2,830.72**

**6000-6999: General Administrative Services**

001-199: Personal Services \$26,276.25

200-299: Employee Benefits \$5,183.88

**Total General Administrative Services**

**\$31,460.13**

**9000-9899: Other Expenditures**

001-199: Personal Services \$128,428.51

200-299: Employee Benefits \$20,300.22

300-399: Purchased Services \$9,637.00

400-499: Materials & Supplies \$4,698.86

**Total Other Expenditures**

**\$163,064.59**

**TOTAL EXPENDITURES:**

**\$197,355.44**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$2,644.56

**TOTAL OTHER FINANCING USES:**

**\$2,644.56**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$200,000.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4180-0

**REVENUES:**

3000-5999: Federal Sources \$63,471.00

**TOTAL REVENUES: \$63,471.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$34,959.55

**Total Instructional Services \$34,959.55**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$21,472.71

200-299: Employee Benefits \$6,199.48

**Total Instructional Support Services \$27,672.19**

**TOTAL EXPENDITURES: \$62,631.74**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$839.26

**TOTAL OTHER FINANCING USES: \$839.26**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$63,471.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4289-0

**REVENUES:**

3000-5999: Federal Sources \$14,713.12

**TOTAL REVENUES: \$14,713.12**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$3,877.00

400-499: Materials & Supplies \$10,836.12

**Total Instructional Support Services \$14,713.12**

**TOTAL EXPENDITURES: \$14,713.12**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$14,713.12**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4295-0

**REVENUES:**

3000-5999: Federal Sources \$298,690.21

**TOTAL REVENUES:**

**\$298,690.21**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$117,500.00

200-299: Employee Benefits \$20,779.72

300-399: Purchased Services \$30,853.91

400-499: Materials & Supplies \$18,004.55

**Total Instructional Services**

**\$187,138.18**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$17,370.00

200-299: Employee Benefits \$3,440.87

**Total Instructional Support Services**

**\$20,810.87**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services \$5,915.00

200-299: Employee Benefits \$826.34

**Total Operations & Maintenance Services**

**\$6,741.34**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$10,445.00

200-299: Employee Benefits \$2,012.70

**Total Auxiliary Services**

**\$12,457.70**

**9000-9899: Other Expenditures**

001-199: Personal Services \$60,010.00

200-299: Employee Benefits \$11,532.12

**Total Other Expenditures**

**\$71,542.12**

**TOTAL EXPENDITURES:**

**\$298,690.21**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$298,690.21**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4296-0

**REVENUES:**

3000-5999: Federal Sources \$1,846,652.01

**TOTAL REVENUES:**

**\$1,846,652.01**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$921,340.90

200-299: Employee Benefits \$338,159.23

**Total Instructional Services**

**\$1,259,500.13**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$142,915.80

200-299: Employee Benefits \$46,800.76

**Total Instructional Support Services**

**\$189,716.56**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services \$24,959.97

200-299: Employee Benefits \$1,888.86

300-399: Purchased Services \$126,986.93

**Total Operations & Maintenance Services**

**\$153,835.76**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$140.00

200-299: Employee Benefits \$28.01

**Total Auxiliary Services**

**\$168.01**

**6000-6999: General Administrative Services**

001-199: Personal Services \$180,192.00

200-299: Employee Benefits \$63,239.55

**Total General Administrative Services**

**\$243,431.55**

**TOTAL EXPENDITURES:**

**\$1,846,652.01**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,846,652.01**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4297-0

**REVENUES:**

3000-5999: Federal Sources \$85,690.14

**TOTAL REVENUES:**

**\$85,690.14**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$20,111.25

200-299: Employee Benefits \$3,016.71

300-399: Purchased Services \$61,807.66

400-499: Materials & Supplies \$754.52

**Total Instructional Support Services**

**\$85,690.14**

**TOTAL EXPENDITURES:**

**\$85,690.14**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$85,690.14**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**4298-0**

**REVENUES:**

**3000-5999: Federal Sources** \$3,609,367.80

**TOTAL REVENUES:** **\$3,609,367.80**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services \$516,189.50

200-299: Employee Benefits \$50,457.98

400-499: Materials & Supplies \$33,957.07

**Total Instructional Services** **\$600,604.55**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$19,762.50

200-299: Employee Benefits \$4,094.38

**Total Instructional Support Services** **\$23,856.88**

**3000-3999: Operations & Maintenance Services**

001-199: Personal Services \$15,315.00

200-299: Employee Benefits \$2,926.15

**Total Operations & Maintenance Services** **\$18,241.15**

**4000-4999: Auxiliary Services**

001-199: Personal Services \$3,760.00

200-299: Employee Benefits \$734.98

**Total Auxiliary Services** **\$4,494.98**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$2,910,850.00

**Total Capital Outlay** **\$2,910,850.00**

**9000-9899: Other Expenditures**

001-199: Personal Services \$40,565.00

200-299: Employee Benefits \$7,431.59

400-499: Materials & Supplies \$3,323.65

**Total Other Expenditures** **\$51,320.24**

**TOTAL EXPENDITURES:** **\$3,609,367.80**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:** **\$3,609,367.80**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:** **\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:** **\$0.00**

**ENDING FUND BALANCE - SEPT. 30:** **\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4303-0

**REVENUES:**

3000-5999: Federal Sources \$10,800.00

**TOTAL REVENUES: \$10,800.00**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$57.96

**Total Instructional Services \$57.96**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$9,000.00

200-299: Employee Benefits \$1,742.04

**Total Instructional Support Services \$10,742.04**

**TOTAL EXPENDITURES: \$10,800.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$10,800.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$0.00**

**ENDING FUND BALANCE - SEPT. 30: \$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

**REVENUES:**

3000-5999: Federal Sources	\$2,248,890.94
6000-7999: Local Sources	\$245,887.70
8000-8999: Other Sources	\$26,981.01

**TOTAL REVENUES:**

**\$2,521,759.65**

**EXPENDITURES:**

<b>4000-4999: Auxiliary Services</b>	
001-199: Personal Services	\$839,324.48
200-299: Employee Benefits	\$500,854.95
300-399: Purchased Services	\$141,856.65
400-499: Materials & Supplies	\$1,261,467.05
500-599: Capital Outlay	\$32,072.62
600-899: Other Objects	\$661.00

**Total Auxiliary Services**

**\$2,776,236.75**

**TOTAL EXPENDITURES:**

**\$2,776,236.75**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$173,101.65
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**TOTAL OTHER FINANCING USES:**

**\$173,101.65**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$2,949,338.40**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**(\$427,578.75)**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$1,187,158.01**

**ENDING FUND BALANCE - SEPT. 30:**

**\$759,579.26**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5197-0

**REVENUES:**

3000-5999: Federal Sources

\$3,221.12

**TOTAL REVENUES:**

**\$3,221.12**

**EXPENDITURES:**

4000-4999: Auxiliary Services

300-399: Purchased Services

\$1,296.31

400-499: Materials & Supplies

\$1,924.81

Total Auxiliary Services

**\$3,221.12**

**TOTAL EXPENDITURES:**

**\$3,221.12**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$3,221.12**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

**REVENUES:**

3000-5999: Federal Sources \$761,249.16

**TOTAL REVENUES:**

**\$761,249.16**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$177,429.21

200-299: Employee Benefits \$87,069.34

**Total Instructional Support Services \$264,498.55**

**3000-3999: Operations & Maintenance Services**

500-599: Capital Outlay \$496,410.72

**Total Operations & Maintenance Services \$496,410.72**

**TOTAL EXPENDITURES:**

**\$760,909.27**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$339.89

**TOTAL OTHER FINANCING USES:**

**\$339.89**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$761,249.16**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

**REVENUES:**

6000-7999: Local Sources \$1,348,691.16

**TOTAL REVENUES:**

**\$1,348,691.16**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$14,634.15

400-499: Materials & Supplies \$365,087.30

600-899: Other Objects \$35,881.21

**Total Instructional Services**

**\$415,602.66**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$120,895.14

400-499: Materials & Supplies \$104,647.24

600-899: Other Objects \$45,351.32

**Total Instructional Support Services**

**\$270,893.70**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$65,031.19

400-499: Materials & Supplies \$73,929.89

500-599: Capital Outlay \$7,275.00

600-899: Other Objects \$8,550.00

**Total Operations & Maintenance Services**

**\$154,786.08**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$81,427.88

**Total Auxiliary Services**

**\$81,427.88**

**7000-7999: Capital Outlay**

500-599: Capital Outlay \$11,021.39

**Total Capital Outlay**

**\$11,021.39**

**9000-9899: Other Expenditures**

300-399: Purchased Services \$7,400.00

400-499: Materials & Supplies \$330,938.87

600-899: Other Objects \$2,676.60

**Total Other Expenditures**

**\$341,015.47**

**TOTAL EXPENDITURES:**

**\$1,274,747.18**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$370,708.28

**TOTAL OTHER FINANCING SOURCES:**

**\$370,708.28**

**STATE OF ALABAMA**  
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**Governmental - Special Revenue Fund Type**  
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*013 - Clarke County Board of Education*

**Exhibit C-II-12**

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

**OTHER FINANCING USES:**

920-929: Transfers Out

\$439,785.65

**TOTAL OTHER FINANCING USES:**

**\$439,785.65**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$1,343,824.55**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$4,866.61**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$600,828.02**

**ENDING FUND BALANCE - SEPT. 30:**

**\$605,694.63**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

1320-0

**REVENUES:**

1000-2999: State Sources \$371,469.00

**TOTAL REVENUES: \$371,469.00**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$446,180.24

**TOTAL OTHER FINANCING USES: \$446,180.24**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$446,180.24**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$74,711.24)**

**BEGINNING FUND BALANCE - OCT. 1: \$167,861.84**

**ENDING FUND BALANCE - SEPT. 30: \$93,150.60**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

2120-0

**REVENUES:**

1000-2999: State Sources	\$541,343.00
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<b>TOTAL REVENUES:</b>	<b>\$541,343.00</b>
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**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)	\$541,343.00
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<b>TOTAL OTHER FINANCING USES:</b>	<b>\$541,343.00</b>
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<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$541,343.00</b>
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<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$0.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6001-0

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In

\$971,343.91

**TOTAL OTHER FINANCING SOURCES:**

**\$971,343.91**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900)

\$971,343.91

**TOTAL OTHER FINANCING USES:**

**\$971,343.91**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

8430-0

**REVENUES:**

8000-8999: Other Sources \$97,987.72

**TOTAL REVENUES: \$97,987.72**

**OTHER FINANCING USES:**

900-997: Other Financing Uses (Account Codes Under 9900) \$97,987.72

**TOTAL OTHER FINANCING USES: \$97,987.72**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$97,987.72**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00**

**BEGINNING FUND BALANCE - OCT. 1: \$289.07**

**ENDING FUND BALANCE - SEPT. 30: \$289.07**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9190-0

**REVENUES:**

6000-7999: Local Sources	\$3,244.67
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<b>TOTAL REVENUES:</b>	<b>\$3,244.67</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$3,244.67
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BEGINNING FUND BALANCE - OCT. 1:	\$79.90
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ENDING FUND BALANCE - SEPT. 30:	\$3,324.57
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**1320-0**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1321-0

**REVENUES:**

1000-2999: State Sources	\$118,343.00
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<b>TOTAL REVENUES:</b>	<b>\$118,343.00</b>
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$118,343.00
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BEGINNING FUND BALANCE - OCT. 1:	\$0.00
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ENDING FUND BALANCE - SEPT. 30:	\$118,343.00
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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

**Exhibit C-II-14**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$0.00</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$53,242.89</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$53,242.89</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

**REVENUES:**

1000-2999: State Sources \$56,724.00

**TOTAL REVENUES:**

**\$56,724.00**

**EXPENDITURES:**

**3000-3999: Operations & Maintenance Services**

300-399: Purchased Services \$56,724.00

**Total Operations & Maintenance Services \$56,724.00**

**TOTAL EXPENDITURES:**

**\$56,724.00**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

**\$56,724.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:**

**\$0.00**

**BEGINNING FUND BALANCE - OCT. 1:**

**\$0.00**

**ENDING FUND BALANCE - SEPT. 30:**

**\$0.00**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	9110-0
<b>REVENUES:</b>	
6000-7999: Local Sources	\$112.00
<b>TOTAL REVENUES:</b>	<b>\$112.00</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
600-899: Other Objects	\$31,377.73
<b>Total Operations &amp; Maintenance Services</b>	<b>\$31,377.73</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,377.73</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$31,377.73</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>(\$31,265.73)</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$136,904.01</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$105,638.28</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Expendable Trust Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2023**

013 - Clarke County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

**REVENUES:**

6000-7999: Local Sources \$123,766.24

**TOTAL REVENUES: \$123,766.24**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$11,545.15

600-899: Other Objects \$430.00

**Total Instructional Services \$11,975.15**

**2000-2999: Instructional Support Services**

300-399: Purchased Services \$29,217.61

400-499: Materials & Supplies \$13,041.98

600-899: Other Objects \$18,630.56

**Total Instructional Support Services \$60,890.15**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$6,538.56

**Total Auxiliary Services \$6,538.56**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$32,447.24

600-899: Other Objects \$4,923.02

**Total Other Expenditures \$37,370.26**

**TOTAL EXPENDITURES: \$116,774.12**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$1,878.75

**TOTAL OTHER FINANCING SOURCES: \$1,878.75**

**OTHER FINANCING USES:**

920-929: Transfers Out \$5,016.33

**TOTAL OTHER FINANCING USES: \$5,016.33**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$119,911.70**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$3,854.54**

**BEGINNING FUND BALANCE - OCT. 1: \$57,752.26**

**ENDING FUND BALANCE - SEPT. 30: \$61,606.80**

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fixed Asset Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

*013 - Clarke County Board of Education*

Exhibit C-II-88

Fund Types

Descriptions/Fund Source

0000-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$68,226,634.12
ENDING FUND BALANCE - SEPT. 30:	\$68,226,634.12