

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-A-1

FUND TYPES			GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0050	0060	0065	0070
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	1,210,922.92	996,308.11	882,620.66	1,611,995.29	1,010,852.27
EMPLOYEE BENEFITS	200-299	0.00	427,974.96	382,759.79	333,610.29	585,043.41	371,614.76
PURCHASED SERVICES	300-399	0.00	736.80	0.00	0.00	736.80	0.00
MATERIALS & SUPPLIES	400-499	0.00	35,717.63	42,020.12	18,961.50	52,133.56	40,068.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	1,675,352.31	1,421,088.02	1,235,192.45	2,249,909.06	1,422,535.53
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	369,554.28	283,964.46	317,315.09	442,391.25	276,758.15
EMPLOYEE BENEFITS	200-299	0.00	131,006.22	104,767.45	120,787.97	153,987.92	106,558.93
PURCHASED SERVICES	300-399	0.00	1,996.50	1,999.64	2,248.24	2,278.72	2,805.38
MATERIALS & SUPPLIES	400-499	0.00	3,641.93	3,597.26	3,161.44	4,888.00	3,540.04
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	507,398.93	395,528.81	444,712.74	604,745.89	390,862.50
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	38,335.43	35,451.29	38,459.47	49,060.50	39,018.79
EMPLOYEE BENEFITS	200-299	0.00	26,483.64	25,752.40	22,941.53	34,354.85	26,117.68
PURCHASED SERVICES	300-399	0.00	157,028.49	98,937.25	104,573.15	195,049.01	80,251.65
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	221,847.56	160,140.94	165,974.15	278,464.36	145,388.12

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-B-1

FUND TYPES			GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0050	0060	0065	0070
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	3,669.90	192.50	0.00	2,122.95	355.72
EMPLOYEE BENEFITS	200-299	0.00	754.85	107.70	0.00	456.02	174.72
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	4,424.75	300.20	0.00	2,578.97	530.44
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	15,000.00	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	15,000.00	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

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	0010	0050	0060	0065	0070
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	147,272.55	0.00	0.00	1,130.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	67,123.16	0.00	0.00	218.26
PURCHASED SERVICES	300-399	0.00	0.00	2,472.45	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	822.55	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	217,690.71	0.00	0.00	1,348.26
TOTAL EXPENDITURES	1000-9899	0.00	2,409,023.55	2,194,748.68	1,845,879.34	3,150,698.28	1,960,664.85
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	0.00	500.00	0.00	1,000.00	500.00	500.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	500.00	0.00	1,000.00	500.00	500.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	2,409,523.55	2,194,748.68	1,846,879.34	3,151,198.28	1,961,164.85

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-A-2

FUND TYPES							
DESCRIPTION - COST CENTER	ACCT #	0080	0100	8100	8200	8210	8220
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,282,779.55	694,711.86	19,138.96	0.00	19,365.96	0.00
EMPLOYEE BENEFITS	200-299	471,529.11	266,557.90	12,721.66	0.00	13,137.64	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,232.23	1,195.58	125.00	0.00
MATERIALS & SUPPLIES	400-499	48,752.68	26,451.79	72,756.36	0.00	6,319.87	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		1,803,061.34	987,721.55	106,849.21	1,195.58	38,948.47	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	368,740.53	232,229.52	0.00	0.00	224,531.34	107,047.03
EMPLOYEE BENEFITS	200-299	137,020.26	83,048.36	0.00	0.00	81,618.02	28,244.22
PURCHASED SERVICES	300-399	613.37	1,425.35	0.00	0.00	79,052.75	19,832.67
MATERIALS & SUPPLIES	400-499	4,296.49	2,703.84	0.00	0.00	39,321.07	20,061.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,200.00	1,200.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		511,870.65	320,607.07	0.00	0.00	424,523.18	175,184.92
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	37,243.69	35,183.97	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	26,350.34	25,897.15	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	87,114.18	60,117.18	0.00	0.00	62,786.71	5,084.88
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	211.00
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		150,708.21	121,198.30	0.00	0.00	62,786.71	5,295.88

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-B-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	0080	0100	8100	8200	8210	8220
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	60.00	382.50	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	34.98	81.96	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		94.98	464.46	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	77,713.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	24,798.90
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	102,512.88
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

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-2

FUND TYPES							
DESCRIPTION - COST CENTER	ACCT #	0080	0100	8100	8200	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	29,432.43	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	14,684.27	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		44,116.70	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,509,851.88	1,429,991.38	106,849.21	1,195.58	526,258.36	282,993.68
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	500.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	500.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,509,851.88	1,430,491.38	106,849.21	1,195.58	526,258.36	282,993.68

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES		GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-A-3
DESCRIPTION - COST CENTER	ACCT #	8230	8300	8410	8600	9200	TOTAL (Memo Only)
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	7,728,695.58
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,864,949.52
PURCHASED SERVICES	300-399	0.00	0.00	0.00	742.00	0.00	5,768.41
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	343,182.01
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	742.00	0.00	10,942,595.52
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	2,622,531.65
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	947,039.35
PURCHASED SERVICES	300-399	1,182.00	0.00	0.00	0.00	0.00	113,434.62
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	85,211.07
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	8,400.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,182.00	0.00	0.00	0.00	0.00	3,776,616.69
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	127,871.52	0.00	0.00	0.00	400,624.66
EMPLOYEE BENEFITS	200-299	0.00	48,453.52	0.00	0.00	0.00	236,351.11
PURCHASED SERVICES	300-399	0.00	56,521.47	0.00	40,299.59	0.00	947,763.56
MATERIALS & SUPPLIES	400-499	0.00	2,292.42	0.00	145,466.41	0.00	147,969.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	479.99	0.00	0.00	0.00	479.99
TOTAL OPERATION & MAINTENANCE		0.00	235,618.92	0.00	185,766.00	0.00	1,733,189.15

EXHIBIT A-II-I-B-3

FUND TYPES		GOVERNMENTAL - GENERAL					TOTAL
DESCRIPTION - COST CENTER	ACCT #	8230	8300	8410	8600	9200	(Memo Only)
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	1,091,809.68	13,184.44	0.00	1,111,777.69
EMPLOYEE BENEFITS	200-299	0.00	0.00	719,145.49	7,548.31	0.00	728,304.03
PURCHASED SERVICES	300-399	0.00	0.00	109,110.67	0.00	0.00	109,110.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	271,965.64	0.00	0.00	271,965.64
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	2,192,031.48	20,732.75	0.00	2,221,158.03
GENERAL ADMINISTRATIVE SERVICES		6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	553,003.26	0.00	630,717.24
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	179,316.31	0.00	204,115.21
PURCHASED SERVICES	300-399	0.00	0.00	0.00	130,567.88	0.00	130,567.88
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	40,108.07	0.00	40,108.07
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	22,369.33	0.00	22,369.33
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	925,364.85	0.00	1,027,877.73
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	15,000.00
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	15,000.00
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

CLARKE COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES		GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-3
DESCRIPTION - COST CENTER	ACCT #	8230	8300	8410	8600	9200	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	177,834.98
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	82,025.69
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	2,472.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	822.55
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	263,155.67
TOTAL EXPENDITURES	1000-9899	1,182.00	235,618.92	2,192,031.48	1,132,605.60	0.00	19,979,592.79
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00	811,789.67	578,962.25	1,393,751.92
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	811,789.67	578,962.25	1,393,751.92
TOTAL EXPEND & OTHER FUND USES	(NET)	1,182.00	235,618.92	2,192,031.48	1,944,395.27	578,962.25	21,373,344.71