





Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-I-C-1					
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1603	1700	1810
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	971,071.07	5,640,255.15	4,939,737.61	8,132.82	117,950.47	7,385.85
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	971,071.07	5,640,255.15	4,939,737.61	8,132.82	117,950.47	7,385.85





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FUND TYPES		GOVERNMENTAL - GENERAL						EXHIBIT A-III-I-C-2
DESCRIPTION - PROGRAM	ACCT #	1840	2200	2300	2400	2800	2900	
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	126,048.91	9,298.40	1,213,577.26	738,167.04	89,775.58	331,720.77	
OTHER FUND USES								
TRANSFERS OUT	9910							
	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	126,048.91	9,298.40	1,213,577.26	738,167.04	89,775.58	331,720.77	







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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-I-C-3					
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3600	3700	3800	4400	4500	4600
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	880.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	95.82
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	975.82
TOTAL EXPENDITURES	1000-9899	57,510.63	158,666.91	627,205.90	10,886.70	349,289.37	975.82
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	57,510.63	158,666.91	627,205.90	10,886.70	349,289.37	975.82





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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-I-C-4					
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4711	4712	4800	8100	8210	8220
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	507,191.65	233,237.21	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	224,616.65	101,020.41	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,500.00	10,912.45	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	36,630.22	67.03	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	7,779.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	800.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		779,517.52	345,237.10	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	779,517.52	345,237.10	0.00	605,654.27	1,133,983.82	750,790.77
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	779,517.52	345,237.10	0.00	605,654.27	1,133,983.82	750,790.77

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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-I-A-5					
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8230	8310	8320	8330	8340	8350
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
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	2000-2999						
PERSONAL SERVICES	010-199	1,586,551.89	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	589,318.67	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	32,705.92	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	934.25	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	400.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,209,910.73	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	492,118.74	0.00	114,341.52	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	263,797.13	0.00	50,581.83	0.00
PURCHASED SERVICES	300-399	0.00	183,109.00	454,760.44	894,088.74	2,984.11	686.18
MATERIALS & SUPPLIES	400-499	0.00	39,104.64	127,993.67	11,303.05	0.00	52,682.23
CAPITAL OUTLAY	500-599	0.00	326,808.92	188,680.00	0.00	0.00	24,041.00
OTHER OBJECTS	600-977	0.00	0.00	162,872.47	96,288.04	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	549,022.56	1,690,222.45	1,001,679.83	167,907.46	77,409.41



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		EXHIBIT A-III-I-C-5					
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8230	8310	8320	8330	8340	8350
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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	2,209,910.73	549,022.56	1,690,222.45	1,001,679.83	167,907.46	77,409.41
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,209,910.73	549,022.56	1,690,222.45	1,001,679.83	167,907.46	77,409.41

Covington County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-I-A-6					
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8390	8410	8610	8620	8630	8640
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
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	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	384,054.00	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		384,054.00	0.00	0.00	0.00	0.00	0.00





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		EXHIBIT A-III-I-C-6					
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8390	8410	8610	8620	8630	8640
-----	-----	-----	-----	-----	-----	-----	-----
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	384,054.00	2,411,107.37	145,520.57	857,366.86	263,240.65	28,354.02
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	384,054.00	2,411,107.37	145,520.57	857,366.86	263,240.65	28,354.02

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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
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		EXHIBIT A-III-I-A-7				
FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - PROGRAM	ACCT #	8650	9100	9200	9700	(Memo Only)
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REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	10,830,579.02
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,864,632.14
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	232,335.69
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	664,704.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	5,475.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	10,940.39
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	15,608,667.10
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	3,025,501.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,094,256.60
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	240,524.96
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	53,893.09
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	12,390.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	4,426,566.29
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	606,460.26
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	314,378.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,919,682.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	231,083.59
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	539,529.92
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	259,160.51
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	3,870,295.71

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		EXHIBIT A-III-I-B-7				
FUND TYPES		GOVERNMENTAL - GENERAL				
DESCRIPTION - PROGRAM	ACCT #	8650	9100	9200	9700	(Memo Only)
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<b>AUXILIARY SERVICES</b>	<b>4000-4999</b>					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,119,933.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	711,183.36
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	123,964.45
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	340,840.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	176,972.50
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL AUXILIARY SERVICES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,472,894.01</b>
<b>GENERAL ADMINISTRATIVE SERVICES</b>	<b>6000-6999</b>					
PERSONAL SERVICES	010-199	114,827.19	0.00	0.00	0.00	874,234.01
EMPLOYEE BENEFITS	200-299	41,454.81	0.00	0.00	0.00	277,502.17
PURCHASED SERVICES	300-399	62,623.02	0.00	0.00	0.00	291,178.14
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	47,777.54
CAPITAL OUTLAY	500-599	11,076.18	0.00	0.00	0.00	11,076.18
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	22,695.26
<b>TOTAL GENERAL ADMINISTRATIVE SERVICES</b>		<b>229,981.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,524,463.30</b>
<b>CAPITAL OUTLAY - REAL PROPERTY</b>	<b>7000-7999</b>					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	3,274,541.67	0.00	0.00	3,274,541.67
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY - REAL PROPERTY</b>		<b>0.00</b>	<b>3,274,541.67</b>	<b>0.00</b>	<b>0.00</b>	<b>3,274,541.67</b>
<b>DEBT SERVICE</b>	<b>8000-8999</b>					
PRINCIPLE	931-931	0.00	0.00	1,204,832.54	0.00	1,204,832.54
INTEREST	932-932	0.00	0.00	17,929.19	0.00	17,929.19
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>1,222,761.73</b>	<b>0.00</b>	<b>1,222,761.73</b>

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

							EXHIBIT A-III-I-C-7
FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8650	9100	9200	9700	(Memo Only)	
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	741,308.86	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	325,732.88	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	13,412.45	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	36,697.25	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	7,779.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	800.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	1,125,730.44	
TOTAL EXPENDITURES	1000-9899	229,981.20	3,274,541.67	1,222,761.73	0.00	33,525,920.25	
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	207,622.63	207,622.63	
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	207,622.63	207,622.63	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	229,981.20	3,274,541.67	1,222,761.73	207,622.63	33,733,542.88	





Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-II-C-1					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	2300	2400	2800
-----	-----	-----	-----	-----	-----	-----	-----
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	129,949.79	1,339,058.72	1,173,328.85	312,329.77	348,432.76	0.00
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	129,949.79	1,339,058.72	1,173,328.85	312,329.77	348,432.76	0.00



Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-II-A-2					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	2900	3600	3700	3800	4400	4500
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	10,851.56	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	3,759.32	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,148.44	0.00	3,197.60	3,452.17	7,663.92	111,948.83
MATERIALS & SUPPLIES	400-499	1,000.44	0.00	12,343.19	36,559.99	18,358.91	229,969.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	400.00	800.00	2,972.83	17,011.49
TOTAL INSTRUCTIONAL SERVICES		18,759.76	0.00	15,940.79	40,812.16	28,995.66	358,929.74
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	89,420.34	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	27,383.55	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,344.40	0.00	0.00	0.00	400.00	2,884.43
MATERIALS & SUPPLIES	400-499	3,455.10	0.00	0.00	0.00	0.00	1,081.68
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		125,603.39	0.00	0.00	0.00	400.00	3,966.11
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	1,183.50	8,580.46
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	261.45	26.19	28,841.92
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	261.45	1,209.69	37,422.38



Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-II-C-2					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	2900	3600	3700	3800	4400	4500
-----	-----	-----	-----	-----	-----	-----	-----
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	2,853.09
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	2,452.46
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	5,305.55
TOTAL EXPENDITURES	1000-9899	286,710.45	1,800.00	15,940.79	41,073.61	34,654.18	445,354.48
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	286,710.45	1,800.00	15,940.79	41,073.61	34,654.18	445,354.48





Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-II-C-3					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	4711	4712	4800	8100	8210	8220
-----		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	15,865.54	285,742.70	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	5,513.72	34,795.19	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	6,703.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,474.73	15,755.40	49,577.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	54,407.90	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		1,474.73	98,245.56	370,114.89	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,474.73	98,245.56	370,114.89	205,100.84	221,249.01	139,956.40
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	1,474.73	98,245.56	370,114.89	205,100.84	221,249.01	139,956.40

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-II-A-4					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8320	8330	8340	8350	8410
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
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	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	26,954.61	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,961.25	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	593.92	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		32,509.78	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	23,364.30	30,910.58	7,001.75	1,911.81	0.00
MATERIALS & SUPPLIES	400-499	0.00	80,046.12	22,827.29	2,623.96	18,438.60	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	5,270.00	0.00
OTHER OBJECTS	600-977	0.00	149,248.25	3,000.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	252,658.67	56,737.87	9,625.71	25,620.41	0.00





Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-II-C-4					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8320	8330	8340	8350	8410
-----	-----	-----	-----	-----	-----	-----	-----
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	32,509.78	252,658.67	56,737.87	9,625.71	25,620.41	1,527.60
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	32,509.78	252,658.67	56,737.87	9,625.71	25,620.41	1,527.60





Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-II-C-5					
FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8420	8620	8690	9100	9600	9700
-----	-----	-----	-----	-----	-----	-----	-----
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	215,204.41	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	20,876.03	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	236,080.44	0.00
TOTAL EXPENDITURES	1000-9899	2,129,814.76	332,080.13	8,517.47	1,564,538.29	236,080.44	0.00
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	180,356.19
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	180,356.19
TOTAL EXPEND. OTHER FUND USES	(NET)	2,129,814.76	332,080.13	8,517.47	1,564,538.29	236,080.44	180,356.19

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES		TOTAL
DESCRIPTION - PROGRAM	ACCT #	(Memo Only)
-----		
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	2,243,257.88
EMPLOYEE BENEFITS	200-299	839,160.08
PURCHASED SERVICES	300-399	197,397.32
MATERIALS & SUPPLIES	400-499	555,788.09
CAPITAL OUTLAY	500-599	24,999.40
OTHER OBJECTS	600-997	29,017.04
TOTAL INSTRUCTIONAL SERVICES		3,889,619.81
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	291,718.62
EMPLOYEE BENEFITS	200-299	97,340.35
PURCHASED SERVICES	300-399	161,597.98
MATERIALS & SUPPLIES	400-499	54,243.80
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	593.92
TOTAL INSTRUCTIONAL SUPPORT SERVICES		605,494.67
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	72,952.40
MATERIALS & SUPPLIES	400-499	153,065.53
CAPITAL OUTLAY	500-599	5,270.00
OTHER OBJECTS	600-977	152,248.25
TOTAL OPERATION & MAINTENANCE		383,536.18

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES		TOTAL
DESCRIPTION - PROGRAM	ACCT #	(Memo Only)
-----		
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	468,448.73
EMPLOYEE BENEFITS	200-299	302,451.06
PURCHASED SERVICES	300-399	136,001.56
MATERIALS & SUPPLIES	400-499	1,103,781.36
CAPITAL OUTLAY	500-599	73,662.48
OTHER OBJECTS	600-997	98,891.16
TOTAL AUXILIARY SERVICES		2,183,236.35
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	316,410.19
EMPLOYEE BENEFITS	200-299	97,327.51
PURCHASED SERVICES	300-399	9,603.09
MATERIALS & SUPPLIES	400-499	2,396.23
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	16,757.47
TOTAL GENERAL ADMINISTRATIVE SERVICES		442,494.49
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	1,598,883.29
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		1,598,883.29
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES		TOTAL
DESCRIPTION - PROGRAM	ACCT #	(Memo Only)
-----	-----	-----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	301,608.24
EMPLOYEE BENEFITS	200-299	40,308.91
PURCHASED SERVICES	300-399	6,703.00
MATERIALS & SUPPLIES	400-499	284,864.63
CAPITAL OUTLAY	500-599	54,407.90
OTHER OBJECTS	600-977	23,328.49
TOTAL OTHER EXPENDITURES		711,221.17
TOTAL EXPENDITURES	1000-9899	9,814,485.96
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	180,356.19
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	180,356.19
TOTAL EXPEND, OTHER FUND USES	(NET)	9,994,842.15

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-III-A-1					
FUND TYPES		GOVERNMENTAL - DEBT SERVICE					
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)				
-----	-----	-----	-----				
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00				
EMPLOYEE BENEFITS	200-299	0.00	0.00				
PURCHASED SERVICES	300-399	0.00	0.00				
MATERIALS & SUPPLIES	400-499	0.00	0.00				
CAPITAL OUTLAY	500-599	0.00	0.00				
OTHER OBJECTS	600-997	0.00	0.00				
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00				
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00				
EMPLOYEE BENEFITS	200-299	0.00	0.00				
PURCHASED SERVICES	300-399	0.00	0.00				
MATERIALS & SUPPLIES	400-499	0.00	0.00				
CAPITAL OUTLAY	500-599	0.00	0.00				
OTHER OBJECTS	600-997	0.00	0.00				
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00				
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00				
EMPLOYEE BENEFITS	200-299	0.00	0.00				
PURCHASED SERVICES	300-399	0.00	0.00				
MATERIALS & SUPPLIES	400-499	0.00	0.00				
CAPITAL OUTLAY	500-599	0.00	0.00				
OTHER OBJECTS	600-977	0.00	0.00				
TOTAL OPERATION & MAINTENANCE		0.00	0.00				



Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-III-B-1					
FUND TYPES		GOVERNMENTAL - DEBT SERVICE					
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)				
-----	-----	-----	-----				
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00				
EMPLOYEE BENEFITS	200-299	0.00	0.00				
PURCHASED SERVICES	300-399	0.00	0.00				
MATERIALS & SUPPLIES	400-499	0.00	0.00				
CAPITAL OUTLAY	500-599	0.00	0.00				
OTHER OBJECTS	600-997	0.00	0.00				
TOTAL AUXILIARY SERVICES		0.00	0.00				
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00				
EMPLOYEE BENEFITS	200-299	0.00	0.00				
PURCHASED SERVICES	300-399	0.00	0.00				
MATERIALS & SUPPLIES	400-499	0.00	0.00				
CAPITAL OUTLAY	500-599	0.00	0.00				
OTHER OBJECTS	600-997	0.00	0.00				
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00				
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00				
EMPLOYEE BENEFITS	200-299	0.00	0.00				
PURCHASED SERVICES	300-399	0.00	0.00				
MATERIALS & SUPPLIES	400-499	0.00	0.00				
CAPITAL OUTLAY	500-599	0.00	0.00				
OTHER OBJECTS	600-997	0.00	0.00				
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00				
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00				
INTEREST	932-932	55,987.32	55,987.32				
OTHER OBJECTS	300-997	0.00	0.00				
TOTAL DEBT SERVICE		55,987.32	55,987.32				

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-III-C-1					
FUND TYPES		GOVERNMENTAL - DEBT SERVICE					
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)				
-----	-----	-----	-----				
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00				
EMPLOYEE BENEFITS	200-299	0.00	0.00				
PURCHASED SERVICES	300-399	0.00	0.00				
MATERIALS & SUPPLIES	400-499	0.00	0.00				
CAPITAL OUTLAY	500-599	0.00	0.00				
OTHER OBJECTS	600-977	0.00	0.00				
TOTAL OTHER EXPENDITURES		0.00	0.00				
TOTAL EXPENDITURES	1000-9899	55,987.32	55,987.32				
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00				
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00				
TOTAL OTHER FUND USES	(NET)	0.00	0.00				
TOTAL EXPEND, OTHER FUND USES	(NET)	55,987.32	55,987.32				

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-IV-A-1				
FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - PROGRAM	ACCT #	8390	8410	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	47,299.00	0.00	0.00	0.00	47,299.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		47,299.00	0.00	0.00	0.00	47,299.00

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-IV-B-1				
FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - PROGRAM	ACCT #	8390	8410	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	379,050.00	0.00	0.00	379,050.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	379,050.00	0.00	0.00	379,050.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	3,566,271.32	0.00	3,566,271.32
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	3,566,271.32	0.00	3,566,271.32
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	325,579.89	325,579.89
INTEREST	932-932	0.00	0.00	0.00	54,420.11	54,420.11
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	380,000.00	380,000.00

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-IV-C-1				
FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - PROGRAM	ACCT #	8390	8410	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	47,299.00	379,050.00	3,566,271.32	380,000.00	4,372,620.32
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	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
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	47,299.00	379,050.00	3,566,271.32	380,000.00	4,372,620.32

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEP 30, 2023

						EXHIBIT A-III-V-A-1
FUND TYPE	PROPRIETARY - ENTERPRISE					
DESCRIPTION - PROGRAM	ACCT #				(Memo Only)	
-----	-----				-----	
OPERATING EXPENSES:	010-997					
PERSONAL SERVICES	010-199				0.00	
EMPLOYEE BENEFITS	200-299				0.00	
PURCHASED SERVICES	300-399				0.00	
MATERIALS & SUPPLIES	400-499				0.00	
CAPITAL OUTLAY	500-599				0.00	
OTHER OBJECTS	600-997				0.00	
TOTAL OPERATING EXPENSES					0.00	
OTHER FUND USES:	9900-9999					
	9910					
OPERATING TRANSFERS OUT	920-929				0.00	
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)				0.00	

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEP 30, 2023

						EXHIBIT A-III-VI-A 1
FUND TYPE	PROPRIETARY - INTERNAL SERVICE					
DESCRIPTION - PROGRAM	ACCT #				(Memo Only)	
-----	-----				-----	
OPERATING EXPENSES:	010-997					
PERSONAL SERVICES	010-199				0.00	
EMPLOYEE BENEFITS	200-299				0.00	
PURCHASED SERVICES	300-399				0.00	
MATERIALS & SUPPLIES	400-499				0.00	
CAPITAL OUTLAY	500-599				0.00	
OTHER OBJECTS	600-997				0.00	
TOTAL OPERATING EXPENSES					0.00	
OTHER FUND USES:	9900-9999					
	9910					
OPERATING TRANSFERS OUT	920-929				0.00	
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)				0.00	

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

						EXHIBIT A-III-VII- A-1
FUND TYPE	FIDUCIARY - NON EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #				(Memo Only)	
-----	-----				-----	
OPERATING EXPENSES:	010-997					
PERSONAL SERVICES	010-199				0.00	
EMPLOYEE BENEFITS	200-299				0.00	
PURCHASED SERVICES	300-399				0.00	
MATERIALS & SUPPLIES	400-499				0.00	
CAPITAL OUTLAY	500-599				0.00	
OTHER OBJECTS	600-997				0.00	
TOTAL OPERATING EXPENSES					0.00	
OTHER FUND USES:	9900-9999					
	9910					
OPERATING TRANSFERS OUT	920-929				0.00	
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)				0.00	







Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-C-1					
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1505	2300	2800
-----	-----	-----	-----	-----	-----	-----	-----
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	8,985.20	33,700.89	41,743.57	13,809.38	566.77	9,963.50
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	8,985.20	33,700.89	41,743.57	13,809.38	566.77	9,963.50

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-A-2					
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	3700	3800	4400	4500	4711	8100
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7.40	0.00	31,298.90	10,651.59	0.00	3,798.74
MATERIALS & SUPPLIES	400-499	1,314.98	10,385.64	143,711.62	195,777.71	0.00	37,187.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	24,248.18	11,627.25	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,322.38	10,385.64	199,258.70	218,056.55	0.00	40,985.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	13,224.24	12,486.11	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	217.68	7,722.03	1,914.59	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	217.68	20,946.27	14,400.70	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	80.48	788.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	86.09	1,937.94	15,102.20	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	86.09	2,018.42	15,890.20	0.00	0.00



Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-C-2					
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	3700	3800	4400	4500	4711	8100
-----	-----	-----	-----	-----	-----	-----	-----
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	3,262.50	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,664.13	231.26	5,791.17	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	422.21	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	2,086.34	231.26	9,053.67	0.00
TOTAL EXPENDITURES	1000-9899	1,322.38	10,689.41	231,853.25	248,771.11	9,053.67	40,985.75
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,322.38	10,689.41	231,853.25	248,771.11	9,053.67	40,985.75

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-A-3					
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230	8320	8330	8340
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
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	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,539.78	2,467.98	944.60	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,878.82	2,206.76	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		9,418.60	4,674.74	944.60	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	596.69	2,000.00	162.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	8,450.09	970.88	2,592.50
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	3,544.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	9,046.78	6,514.88	2,754.50





Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-C-3					
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST					
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230	8320	8330	8340
-----		-----	-----	-----	-----	-----	-----
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	9,418.60	4,674.74	944.60	9,046.78	6,514.88	2,754.50
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	9,418.60	4,674.74	944.60	9,046.78	6,514.88	2,754.50

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-A-4				
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - PROGRAM	ACCT #	8410	9100	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	47,266.21
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	494,142.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	36,677.43
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	578,086.43
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	34,662.71
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	15,939.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	50,602.59
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,627.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	29,139.70
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	3,544.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	36,310.87

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-B-4				
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - PROGRAM	ACCT #	8410	9100	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
<b>AUXILIARY SERVICES</b>	<b>4000-4999</b>					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,391.30	0.00	0.00	0.00	15,819.12
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL AUXILIARY SERVICES</b>		<b>7,391.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,819.12</b>
<b>GENERAL ADMINISTRATIVE SERVICES</b>	<b>6000-6999</b>					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GENERAL ADMINISTRATIVE SERVICES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL OUTLAY - REAL PROPERTY</b>	<b>7000-7999</b>					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY - REAL PROPERTY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEBT SERVICE</b>	<b>8000-8999</b>					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Covington County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

		EXHIBIT A-III-VIII-C-4				
FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - PROGRAM	ACCT #	8410	9100	9600	9700	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	3,262.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	278,652.46	0.00	286,339.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	24,285.34	0.00	24,707.55
TOTAL OTHER EXPENDITURES		0.00	0.00	302,937.80	0.00	314,309.07
TOTAL EXPENDITURES	1000-9899	7,391.30	0.00	302,937.80	0.00	995,128.08
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	75,630.27	75,630.27
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	75,630.27	75,630.27
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	7,391.30	0.00	302,937.80	75,630.27	1,070,758.35