

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II+A-1
		0000	0010	0020	0030	0045	
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	0.00	1,402,084.89	1,439,508.12	1,638,887.94	1,199,834.83	0.00
PURCHASED SERVICES	200-299	0.00	519,275.35	549,738.61	609,159.13	448,572.39	0.00
MATERIALS & SUPPLIES	300-399	0.00	39,867.66	38,316.43	75,921.28	62,021.51	0.00
CAPITAL OUTLAY	400-499	0.00	76,476.33	76,564.97	72,038.42	107,285.73	0.00
OTHER OBJECTS	500-599	0.00	11,026.40	0.00	10,666.40	11,856.40	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	2,048,730.63	2,104,128.13	2,406,673.17	1,829,570.86	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	329,817.49	348,755.10	360,692.78	359,260.13	1,000.00
EMPLOYEE BENEFITS	200-299	0.00	117,107.28	128,859.42	132,710.38	130,719.51	201.62
PURCHASED SERVICES	300-399	0.00	14,447.25	8,818.20	15,117.96	16,773.25	0.00
MATERIALS & SUPPLIES	400-499	0.00	8,296.66	5,513.42	6,277.11	3,240.97	2,642.39
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	469,668.68	491,946.14	514,798.23	509,993.86	3,844.01
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	61,232.54	62,291.10	63,005.74	53,782.99	20,969.71
EMPLOYEE BENEFITS	200-299	0.00	35,972.00	40,805.15	36,523.28	28,396.40	11,753.18
PURCHASED SERVICES	300-399	0.00	195,000.05	172,067.83	139,425.43	121,863.55	79,345.01
MATERIALS & SUPPLIES	400-499	0.00	28,758.62	39,082.19	34,596.53	21,231.23	21,908.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,856.00	6,948.72	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	320,963.21	319,102.27	280,499.70	225,274.17	133,976.62

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-1
		0000	0010	0020	0030	0045	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	34,224.32	21,044.18	49,974.10	41,680.81	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,647.69	3,375.09	3,384.41	5,100.63	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	37,872.01	24,419.27	53,358.51	46,781.44	0.00
TOTAL EXPENDITURES	1000-9899	0.00	2,878,836.63	2,942,205.14	3,590,299.28	2,617,382.67	138,787.55
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	128,434.14	135,966.20	131,615.00	109,903.29	31,052.20
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	128,434.14	135,966.20	131,615.00	109,903.29	31,052.20
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	3,007,270.77	3,078,171.34	3,721,914.28	2,727,285.96	169,839.75

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL							EXHIBIT A-II-I-A-2	
		0055	0057	0060	0065	0090	0100			
EXPENDITURES										
INSTRUCTIONAL SERVICES										
1000-9899										
1000-1999										
010-199		6,132,833.62	0.00	4,270,898.89	174,598.25	1,710,723.28			1,283,750.23	
200-299		2,042,733.90	0.00	1,456,039.88	62,572.53	627,147.53			479,386.15	
300-399		228,848.95	0.00	96,870.17	5,399.25	50,737.16			59,308.28	
400-499		498,622.44	0.00	88,762.10	1,046,360.16	71,320.48			92,703.57	
500-599		19,420.40	0.00	0.00	32,619.55	0.00			0.00	
600-997		5,000.00	0.00	695.00	0.00	0.00			0.00	
		8,927,459.31	0.00	5,913,266.04	1,321,549.74	2,459,928.45			1,915,148.23	
TOTAL INSTRUCTIONAL SERVICES										
INSTRUCTIONAL SUPPORT SERVICES										
2000-2999										
010-199		1,090,865.02	0.00	829,622.29	125,874.24	388,874.72			343,041.24	
200-299		372,510.10	0.00	292,387.77	40,346.20	139,463.43			129,026.10	
300-399		51,083.98	10,961.79	23,371.04	6,709.71	17,347.10			14,025.78	
400-499		74,093.88	4,416.34	12,350.65	122,065.28	800.00			6,151.21	
500-599		0.00	0.00	0.00	0.00	0.00			0.00	
600-997		370.00	0.00	0.00	0.00	0.00			0.00	
		1,588,922.98	15,378.13	1,157,731.75	294,995.43	546,485.25			492,244.33	
TOTAL INSTRUCTIONAL SUPPORT SERVICES										
OPERATION & MAINTENANCE										
3000-3999										
010-199		347,177.83	0.00	134,994.85	16,681.83	63,631.03			57,394.33	
200-299		179,016.85	0.00	82,518.88	10,026.47	36,164.10			34,991.61	
300-399		947,864.17	583.82	465,245.39	42,952.74	130,265.53			116,826.65	
400-499		168,460.62	0.00	63,624.96	35,031.15	19,691.56			32,357.42	
500-599		0.00	0.00	0.00	0.00	0.00			0.00	
600-977		69,918.56	0.00	0.00	49,598.60	6,920.76			0.00	
		1,712,438.03	583.82	746,384.08	154,290.79	256,672.98			241,570.01	
TOTAL OPERATION & MAINTENANCE										

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-2
		0055	0057	0060	0065	0090	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	7,170.00	0.00	43,498.68	0.00	51,662.55	19,613.26
EMPLOYEE BENEFITS	200-299	1,412.31	0.00	8,407.35	0.00	6,832.28	3,841.89
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	2,261.12	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	218,711.94	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		227,294.25	0.00	51,906.03	2,261.12	58,494.83	23,455.15
TOTAL EXPENDITURES	1000-9899	12,561,531.30	15,961.95	7,892,338.72	5,405,490.36	3,326,793.52	2,674,417.40
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	394,231.31	0.00	247,286.44	54,260.73	133,611.78	121,053.30
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	394,231.31	0.00	247,286.44	54,260.73	133,611.78	121,053.30
TOTAL EXPEND & OTHER FUND USES	(NET)	12,955,762.61	15,961.95	8,139,625.16	5,459,751.09	3,460,405.30	2,795,470.70

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					8131
		3999	8100	8105	8108	8130	
EXHIBIT A-II-I-A-3							
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	127,013.45	491,574.46	0.00	0.00	309,530.05
EMPLOYEE BENEFITS	200-299	0.00	60,461.06	189,785.97	0.00	0.00	143,743.74
PURCHASED SERVICES	300-399	786,896.50	141,863.73	11,041.06	0.00	0.00	1,596.15
MATERIALS & SUPPLIES	400-499	0.00	37,320.96	11,823.26	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	5,963.20	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		786,896.50	366,659.20	710,187.95	0.00	0.00	454,869.94
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	8,320.00	235,022.74	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	637.32	72,126.09	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	22,586.40	5,832.78	0.00	0.00	15,022.55
MATERIALS & SUPPLIES	400-499	0.00	0.00	9,837.17	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	31,543.72	322,818.78	0.00	0.00	15,022.55
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,280.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,280.00	0.00	0.00	0.00

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

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					8131
		3999	8100	8105	8108	8130	
AUXILIARY SERVICES							
PERSONAL SERVICES	4000-4999	0.00	0.00	836.50	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	131.75	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	2,213.74	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	3,181.99	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES							
PERSONAL SERVICES	6000-6999	0.00	114,642.00	0.00	74,904.93	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	30,558.21	0.00	22,343.70	0.00	0.00
PURCHASED SERVICES	200-299	0.00	6,255.10	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	939.44	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	152,394.75	0.00	97,248.63	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY							
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE							
PRINCIPLE	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	931-931	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT A-II-I-B-3

OPELIKA CITY BOARD OF EDUCATION
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT #	3999	8100	8105	8108	8130	8131
GOVERNMENTAL - GENERAL							
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	149,906.77	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	53,168.47	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	13,857.50	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	216,932.74	0.00
TOTAL EXPENDITURES	1000-9899	786,896.50	550,597.67	1,037,468.72	97,248.63	216,932.74	469,892.49
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)						
TOTAL EXPEND & OTHER FUND USES	(NET)	786,896.50	550,597.67	1,037,468.72	97,248.63	216,932.74	469,892.49

EXHIBIT A-II-I-C-3

OPELIKA CITY BOARD OF EDUCATION
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES	ACCT #	8150	8196	8197	8210	8211	8220
DESCRIPTION - COST CENTER			GOVERNMENTAL - GENERAL				
							EXHIBIT A-II-I-C-4
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	5,000.00	11,117.56	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-977	0.00	5,000.00	11,117.56	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,436.40	5,000.00	11,117.56	607,317.43	578.27	687,474.98
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	1,436.40	5,000.00	11,117.56	607,317.43	578.27	687,474.98

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

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-A-5
		8230	8300	8310	8320	8340	
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-9899						
EMPLOYEE BENEFITS	1000-1999						
PURCHASED SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	1,631.40	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	1,631.40	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	0.00	358,593.16	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	137,000.44	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	42,313.44	100,000.00	38,899.57	6,461.00	31,242.79
CAPITAL OUTLAY	400-499	0.00	154,750.12	492.00	1,639.54	20.95	460.99
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	692,657.16	100,492.00	40,539.11	6,481.95	31,703.78

OPELIKA CITY BOARD OF EDUCATION
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-C-5	
DESCRIPTION - COST CENTER	ACCT #	8230	8300	8310	8320	8340	8350
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		1,631.40	692,657.16	100,492.00	135,880.81	6,481.95	31,703.78
TOTAL EXPENDITURES	1000-9899						
OTHER FUND USES	9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929						
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,631.40	692,657.16	100,492.00	135,880.81	6,481.95	31,703.78

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-II-I-A-6
		8410	8420	8600	9310	9311	
EXPENDITURES							
INSTRUCTIONAL SERVICES	1000-9899						
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	600-997	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	228.30	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	44.35	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	63,636.75	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	14,023.95	0.00	0.00	2,330.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	2,909.00	0.00	0.00	1,077.50
TOTAL OPERATION & MAINTENANCE		0.00	0.00	80,842.35	0.00	0.00	3,408.41

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES	ACCT #	8410	8420	8600	9310	9311	9330
DESCRIPTION - COST CENTER	-----	-----	-----	-----	-----	-----	-----
GOVERNMENTAL - GENERAL							
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	850,520.33	0.00	0.00	0.00	0.00	70.00
EMPLOYEE BENEFITS	200-299	463,141.30	0.00	0.00	0.00	0.00	13.23
PURCHASED SERVICES	300-399	336,414.70	583.53	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	404,106.79	4,880.44	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	2,650.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		2,056,833.12	5,463.97	0.00	0.00	0.00	83.23
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	1,216,825.02	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	429,880.38	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	478,223.26	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	95,428.90	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	31,516.71	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	2,251,874.27	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT A-II-I-B-6

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				EXHIBIT A-I-I-C-6			
		8410	8420	8600	9310		9311	9330	
OTHER EXPENDITURES	9000-9899								
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579,427.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,281.16
PURCHASED SERVICES	300-399	0.00	0.00	0.00	287.31	493.44	0.00	0.00	20,052.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,888.87
CAPITAL OUTLAY	500-599	0.00	0.00	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	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	287.31	493.44	0.00	0.00	854,650.79
TOTAL EXPENDITURES	1000-9899	2,056,833.12	5,463.97	2,332,716.62	287.31	493.44	0.00	0.00	858,142.43
OTHER FUND USES									
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
OTHER FUND USES	920-929								
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
TOTAL EXPEND & OTHER FUND USES	900-997 (NET)	2,056,833.12	5,463.97	2,332,716.62	287.31	493.44	0.00	0.00	883,142.43

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-A-7

GOVERNMENTAL - GENERAL

(Memo Only)

FUND TYPES	DESCRIPTION - COST CENTER	ACCT #	9500	9600	9700	GOVERNMENTAL - GENERAL (Memo Only)
EXPENDITURES						
INSTRUCTIONAL SERVICES		1000-9899				
PERSONAL SERVICES		1000-1999				
EMPLOYEE BENEFITS		010-199	0.00	0.00	0.00	20,181,238.01
PURCHASED SERVICES		200-299	0.00	0.00	0.00	7,188,616.24
MATERIALS & SUPPLIES		300-399	0.00	0.00	0.00	1,599,581.38
CAPITAL OUTLAY		400-499	0.00	0.00	0.00	2,200,167.88
OTHER OBJECTS		500-599	0.00	0.00	0.00	91,552.35
TOTAL INSTRUCTIONAL SERVICES		600-997	0.00	0.00	0.00	5,695.00
			0.00	0.00	0.00	31,266,850.86
INSTRUCTIONAL SUPPORT SERVICES		2000-2999				
PERSONAL SERVICES		010-199	0.00	0.00	0.00	5,230,985.84
EMPLOYEE BENEFITS		200-299	0.00	0.00	0.00	1,795,905.35
PURCHASED SERVICES		300-399	0.00	0.00	0.00	334,694.39
MATERIALS & SUPPLIES		400-499	0.00	0.00	0.00	361,721.57
CAPITAL OUTLAY		500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS		600-997	0.00	0.00	0.00	3,940.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES			0.00	0.00	0.00	7,727,247.15
OPERATION & MAINTENANCE		3000-3999				
PERSONAL SERVICES		010-199	0.00	0.00	0.00	1,239,983.41
EMPLOYEE BENEFITS		200-299	0.00	0.00	0.00	633,212.71
PURCHASED SERVICES		300-399	0.00	0.00	0.00	2,693,993.72
MATERIALS & SUPPLIES		400-499	0.00	0.00	0.00	639,741.46
CAPITAL OUTLAY		500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS		600-977	0.00	0.00	0.00	142,229.14
TOTAL OPERATION & MAINTENANCE			0.00	0.00	0.00	5,349,160.44

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-B-7

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9500	9600	9700	GOVERNMENTAL - GENERAL (Memo Only)
AUXILIARY SERVICES					
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00	889,627.60
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	474,060.04
PURCHASED SERVICES	200-299	0.00	0.00	0.00	400,814.78
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	413,156.68
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	2,650.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00	2,180,309.10
GENERAL ADMINISTRATIVE SERVICES					
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	1,406,371.95
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	482,782.29
PURCHASED SERVICES	200-299	0.00	0.00	0.00	523,395.82
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	96,441.04
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	31,516.71
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	2,540,507.81
CAPITAL OUTLAY - REAL PROPERTY					
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	4,060,390.09
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	4,060,390.09
DEBT SERVICE					
PRINCIPLE	8000-8999	0.00	0.00	0.00	0.00
INTEREST	931-931	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-7

GOVERNMENTAL - GENERAL

FUND TYPES	ACCT #	9500	9600	9700	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES					
PERSONAL SERVICES	9000-9899				
EMPLOYEE BENEFITS	010-199	1,294.97	0.00	0.00	999,497.46
PURCHASED SERVICES	200-299	258.58	0.00	0.00	339,709.86
MATERIALS & SUPPLIES	300-399	174.01	0.00	0.00	50,982.76
CAPITAL OUTLAY	400-499	0.00	5,110.71	0.00	12,260.70
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-977	1,727.56	50,630.55	0.00	269,342.49
			55,741.26	0.00	1,671,793.27
TOTAL EXPENDITURES	1000-9899	1,727.56	55,741.26	0.00	54,796,258.72
OTHER FUND USES					
TRANSFERS OUT	9910				
OTHER FUND USES	920-929	0.00	0.00	15,590,237.28	17,102,651.67
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	15,590,237.28	17,102,651.67
TOTAL EXPEND & OTHER FUND USES	(NET)	1,727.56	55,741.26	15,590,237.28	71,898,910.39

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-II-A-1
		0000	0010	0020	0030	0045	
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-9899	0.00		307,691.57	221,537.11	293,078.54	0.00
EMPLOYEE BENEFITS	1000-1999	0.00		116,756.88	83,613.68	114,645.73	0.00
PURCHASED SERVICES	010-199	0.00		9,656.51	5,515.00	3,262.12	3,222.28
MATERIALS & SUPPLIES	200-299	0.00		62,149.98	64,993.08	46,148.12	16,096.45
CAPITAL OUTLAY	300-399	0.00		0.00	0.00	0.00	0.00
OTHER OBJECTS	400-499	0.00		175.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	500-599	0.00		496,254.94	375,658.87	457,134.51	19,318.73
600-997	0.00						
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999	0.00		22,306.40	53,259.81	30,906.96	0.00
EMPLOYEE BENEFITS	010-199	0.00		8,210.80	13,011.98	10,891.68	0.00
PURCHASED SERVICES	200-299	0.00		300.00	4,808.80	839.94	80.63
MATERIALS & SUPPLIES	300-399	0.00		10,969.09	31,116.95	13,713.18	2,643.06
CAPITAL OUTLAY	400-499	0.00		0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00		774.00	0.00	1,078.00	568.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	0.00		42,560.29	102,197.54	57,429.76	3,291.69
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999	0.00		0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00		0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00		13,131.11	24,840.49	12,157.65	0.00
MATERIALS & SUPPLIES	300-399	0.00		4,414.73	7,984.43	7,581.97	0.00
CAPITAL OUTLAY	400-499	0.00		0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00		0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00		17,545.84	32,824.92	19,739.62	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-II-C-1
		0000	0010	0020	0030	0045	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	300.00	8,270.88	2,947.50	2,100.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	59.75	1,614.02	308.07	466.35	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	13,310.85	10,414.54	6,485.15	15,668.55	1,524.00
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	13,670.60	20,299.44	9,740.72	18,234.90	1,524.00
TOTAL EXPENDITURES	1000-9899	0.00	1,259,324.37	1,129,051.75	906,323.90	1,055,338.73	24,134.42
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	97,516.97	29,001.01	91,919.35	49,168.57	45.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	97,516.97	29,001.01	91,919.35	49,168.57	45.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	1,356,841.34	1,158,052.76	998,243.25	1,104,507.30	24,179.42

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE						EXHIBIT A-II-A-2
		0055	0060	0065	0090	0100	3999	
EXPENDITURES								
INSTRUCTIONAL SERVICES	1000-9899							
PERSONAL SERVICES	1000-1999							
EMPLOYEE BENEFITS	010-199							
	200-299	200,160.33	184,278.64	10,905.41	234,580.23	362,690.73	0.00	
PURCHASED SERVICES	300-399	69,074.95	64,017.74	3,746.77	94,620.89	140,038.99	0.00	
MATERIALS & SUPPLIES	400-499	203,827.74	53,636.83	1,510.78	12,717.70	8,228.76	5,000.00	
CAPITAL OUTLAY	500-599	598,575.31	287,803.24	5,435.66	58,194.53	71,770.74	0.00	
OTHER OBJECTS	600-997	18,231.58	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		56,998.27	10,262.99	0.00	0.00	0.00	0.00	
		1,146,868.18	599,999.44	21,598.62	400,113.35	582,729.22	5,000.00	
INSTRUCTIONAL SUPPORT SERVICES								
PERSONAL SERVICES	2000-2999							
EMPLOYEE BENEFITS	010-199							
	200-299	1,500.00	0.00	0.00	34,275.65	31,839.58	0.00	
PURCHASED SERVICES	300-399	300.00	0.00	0.00	11,593.00	11,199.70	0.00	
MATERIALS & SUPPLIES	400-499	38,145.56	429.29	0.00	4,551.29	5,740.99	0.00	
CAPITAL OUTLAY	500-599	62,622.51	17,539.30	1,218.99	10,932.25	15,545.19	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		4,629.00	403.91	534.00	390.00	1,179.00	0.00	
		107,197.07	18,372.50	1,752.99	61,742.19	65,504.46	0.00	
OPERATION & MAINTENANCE								
PERSONAL SERVICES	3000-3999							
EMPLOYEE BENEFITS	010-199							
	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	23,307.69	1,574.75	0.00	1,576.75	1,400.50	0.00	
MATERIALS & SUPPLIES	400-499	10,647.08	9,692.28	8.82	2,807.68	789.68	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		33,954.77	11,267.03	8.82	4,384.43	2,190.18	0.00	

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-II-C-2
		0055	0060	0065	0090	0100	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	25,055.00	9,195.00	0.00	4,005.00	19,927.50	0.00
EMPLOYEE BENEFITS	200-299	3,645.34	1,777.50	0.00	764.38	3,809.40	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	21,795.71	38,483.22	3,074.57	12,464.56	11,472.59	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	50,496.05	49,455.72	3,074.57	17,233.94	35,209.49	0.00
TOTAL OTHER EXPENDITURES							
TOTAL EXPENDITURES	1000-9899	2,358,145.68	1,558,665.52	100,616.97	2,259,545.37	2,273,750.35	5,000.00
OTHER FUND USES							
TRANSFERS OUT	9910	14,697.45	47,408.35	0.00	103,050.46	22,376.09	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	14,697.45	47,408.35	0.00	103,050.46	22,376.09	0.00
(NET)							
TOTAL EXPEND, & OTHER FUND USES	(NET)	2,372,843.13	1,606,073.87	100,616.97	2,362,595.83	2,296,126.44	5,000.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					8150
		8100	8105	8109	8130	8131	
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	19,930.52	0.00	109,568.13	0.00	151,418.04	108,013.05
PURCHASED SERVICES	200-299	1,526.75	0.00	39,198.51	0.00	80,604.95	39,295.28
MATERIALS & SUPPLIES	300-399	155,640.30	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	131,224.14	26,689.23	19,447.00	0.00	2,664.00	0.00
OTHER OBJECTS	500-599	62,146.01	5,201.99	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	370,467.72	31,891.22	168,213.64	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	84,892.70	0.00	188,822.71	0.00	0.00	0.00
PURCHASED SERVICES	200-299	26,535.18	0.00	50,276.80	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	18,501.39	5,000.00	38,450.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	7,076.40	0.00	1,918.56	0.00	19,083.09	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	138,309.67	5,000.00	279,468.07	0.00	19,083.09	0.00
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	50,000.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	0.00	50,000.00	0.00	0.00	0.00

EXHIBIT A-II-II-A-3

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-II-C-3
		8100	8105	8109	8130	8131	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	10,400.00	0.00	122,688.37	27,743.24	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,871.54	0.00	21,054.21	10,310.49	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	3,039.13	0.00	0.00
MATERIALS & SUPPLIES	400-499	430.10	0.00	35,212.15	11,501.20	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 OTHER EXPENDITURES		12,701.64	0.00	178,954.73	52,594.06	0.00	0.00
TOTAL EXPENDITURES	1000-9899	521,479.03	36,891.22	799,700.44	52,594.06	253,770.08	147,308.33
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)						
TOTAL EXPEND, & OTHER FUND USES	(NET)	521,479.03	36,891.22	799,700.44	52,594.06	253,770.08	147,308.33

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					9330
		8210	8220	8230	8600	8690	
EXPENDITURES							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	411,308.60	23,000.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	151,418.50	4,600.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	28,510.00	128,701.48	6,525.60	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	11,211.57	22,614.30	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	602,448.67	178,915.78	6,525.60	0.00	0.00	0.00
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT A-II-A-4

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					9330
		8210	8220	8230	8600	8690	
AUXILIARY SERVICES							
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES							
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	1.631.40	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	1.631.40	27,092.53	27,092.53
CAPITAL OUTLAY - REAL PROPERTY							
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE							
PRINCIPLE	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	931-931	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT A-II-B-4

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-II-C-4
		8210	8220	8230	8600	8690	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	267.14
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	20,744.65
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	21,011.79
TOTAL EXPENDITURES	1000-9899	602,448.67	178,915.78	6,525.60	1,631.40	27,092.53	21,011.79
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	101.74
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	101.74
TOTAL EXPEND, & OTHER FUND USES	(NET)	602,448.67	178,915.78	6,525.60	1,631.40	27,092.53	21,113.53

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-5

GOVERNMENTAL - SPECIAL REVENUE

(Memo Only)

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9510	(Memo Only)
EXPENDITURES			
INSTRUCTIONAL SERVICES			
PERSONAL SERVICES	1000-9899	0.00	2,500,541.83
EMPLOYEE BENEFITS	010-199	0.00	961,438.22
PURCHASED SERVICES	200-299	0.00	473,335.13
MATERIALS & SUPPLIES	300-399	0.00	1,488,835.95
CAPITAL OUTLAY	400-499	0.00	85,579.58
OTHER OBJECTS	500-599	0.00	67,436.26
600-997	600-997	0.00	5,577,166.97
TOTAL INSTRUCTIONAL SERVICES			
INSTRUCTIONAL SUPPORT SERVICES			
PERSONAL SERVICES	2000-2999	0.00	912,876.53
EMPLOYEE BENEFITS	010-199	0.00	299,032.65
PURCHASED SERVICES	200-299	0.00	283,838.86
MATERIALS & SUPPLIES	300-399	0.00	258,958.06
CAPITAL OUTLAY	400-499	19,684.75	0.00
OTHER OBJECTS	500-599	0.00	11,508.91
600-997	600-997	0.00	1,766,215.01
TOTAL INSTRUCTIONAL SUPPORT SERVICES		19,684.75	
OPERATION & MAINTENANCE			
PERSONAL SERVICES	3000-3999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	134,309.87
MATERIALS & SUPPLIES	300-399	0.00	48,998.53
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
600-977	600-977	0.00	183,308.40
TOTAL OPERATION & MAINTENANCE		0.00	

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-B-5

GOVERNMENTAL - SPECIAL REVENUE

(Memo Only)

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9510	(Memo Only)
AUXILIARY SERVICES			
PERSONAL SERVICES	4000-4999		
EMPLOYEE BENEFITS	010-199	0.00	919,197.21
PURCHASED SERVICES	200-299	0.00	613,714.63
MATERIALS & SUPPLIES	300-399	0.00	51,977.29
CAPITAL OUTLAY	400-499	0.00	2,185,942.54
OTHER OBJECTS	500-599	0.00	894,718.70
TOTAL AUXILIARY SERVICES	600-997	0.00	4,890,207.58
GENERAL ADMINISTRATIVE SERVICES			
PERSONAL SERVICES	6000-6999		
EMPLOYEE BENEFITS	010-199	0.00	69,785.79
PURCHASED SERVICES	200-299	0.00	27,405.34
MATERIALS & SUPPLIES	300-399	0.00	8,927.43
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	27,192.53
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	133,311.09
CAPITAL OUTLAY - REAL PROPERTY			
PERSONAL SERVICES	7000-7999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	2,564,540.04
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	2,564,540.04
DEBT SERVICE			
PRINCIPLE	8000-8999		
INTEREST	931-931	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT #	9510 ----- (Memo Only)	GOVERNMENTAL - SPECIAL REVENUE
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	232,632.49
EMPLOYEE BENEFITS	200-299	0.00	45,681.05
PURCHASED SERVICES	300-399	0.00	3,306.27
MATERIALS & SUPPLIES	400-499	0.00	202,581.84
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	484,201.65
TOTAL OTHER EXPENDITURES			
TOTAL EXPENDITURES	1000-9899	19,684.75	15,598,950.74
OTHER FUND USES			
TRANSFERS OUT	9910	0.00	455,284.99
OTHER FUND USES	920-929		
TOTAL OTHER FUND USES	9900-9999	0.00	0.00
	900-997	0.00	455,284.99
	(NET)		
TOTAL EXPEND, & OTHER FUND USES	(NET)	19,684.75	16,054,235.73

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-A-1

GOVERNMENTAL - DEBT SERVICES

(Memo Only)

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-B-1

GOVERNMENTAL - DEBT SERVICES

FUND TYPES	ACCT #	0000	9200	(Memo Only)
DESCRIPTION - COST CENTER				
AUXILIARY SERVICES				
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES				
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY				
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00
DEBT SERVICE				
PRINCIPLE	8000-8999	0.00	845,000.00	845,000.00
INTEREST	931-931	0.00	521,517.82	521,517.82
OTHER OBJECTS	932-932	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	1,366,517.82	1,366,517.82

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-III-C-1

GOVERNMENTAL - DEBT SERVICES

(Memo Only)

GOVERNMENTAL - DEBT SERVICES

(Memo Only)

FUND TYPES	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
DESCRIPTION - COST CENTER	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES				
TOTAL EXPENDITURES	1000-9899	0.00	1,366,517.82	1,366,517.82
OTHER FUND USES				
TRANSFERS OUT	9910	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00
	900-997	0.00	0.00	0.00
	(NET)			
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	1,366,517.82	1,366,517.82

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				
		0000	0030	0045	0055	0060
REVENUES						
EXPENDITURES						
INSTRUCTIONAL SERVICES						
PERSONAL SERVICES	1000-8999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1000-9899	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	010-199	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	200-299	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-399	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	0.00	0.00	0.00	0.00
	500-599	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				
		0000	0030	0045	0055	0060
AUXILIARY SERVICES						
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES						
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY						
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	48,513.06	50,214.69	144,803.47	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	48,513.06	50,214.69	144,803.47	0.00
DEBT SERVICE						
PRINCIPLE	8000-8999	0.00	0.00	0.00	0.00	0.00
INTEREST	931-931	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00	0.00	0.00	0.00
					15,029.63	
					15,029.63	

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					EXHIBIT A-II-IV-C-1
		0000	0030	0045	0055	0057	
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	48,513.06	50,214.69	144,803.47	15,029.63	0.00
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	900-997 (NET)	0.00	48,513.06	50,214.69	144,803.47	15,029.63	0.00
	(NET)	0.00	48,513.06	50,214.69	144,803.47	15,029.63	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS					8350	8600
		0065	0090	0100	8100	8350		
REVENUES								
EXPENDITURES								
INSTRUCTIONAL SERVICES								
PERSONAL SERVICES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1000-9899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	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	0.00
PURCHASED SERVICES	300-399	0.00	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	0.00
CAPITAL OUTLAY	500-599	0.00	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	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	010-199	0.00	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	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	20,082.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	140,000.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	20,082.00	140,000.00	0.00	0.00

EXHIBIT A-II-IV-A-2

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT #	0065	0090	0100	8100	8350	8600
		GOVERNMENTAL - CAPITAL PROJECTS					
		-----	-----	-----	-----	-----	-----
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	14,375,444.15	1,271,982.00	1,008,251.69	20,082.00	140,000.00	22.76
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	920-929						
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)						
TOTAL EXPEND & OTHER FUND USES	(NET)	14,375,444.15	1,271,982.00	1,008,251.69	20,082.00	140,000.00	22.76

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-A-3

GOVERNMENTAL - CAPITAL PROJECTS

(Memo Only)

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9200	(Memo Only)
REVENUES			
EXPENDITURES			
INSTRUCTIONAL SERVICES			
PERSONAL SERVICES	1000-8999		
EMPLOYEE BENEFITS	1000-9899		
PURCHASED SERVICES	1000-1999		
MATERIALS & SUPPLIES	010-199	0.00	0.00
CAPITAL OUTLAY	200-299	0.00	0.00
OTHER OBJECTS	300-399	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	400-499	0.00	0.00
	500-599	0.00	0.00
	600-997	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES			
PERSONAL SERVICES	2000-2999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES	600-997	0.00	0.00
OPERATION & MAINTENANCE			
PERSONAL SERVICES	3000-3999	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	20,082.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	140,000.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-977	0.00	160,082.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-B-3

GOVERNMENTAL - CAPITAL PROJECTS

(Memo Only)

9200

ACCT #

FUND TYPES
DESCRIPTION - COST CENTER

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			
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	22.76
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES			22.76
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	16,914,238.69
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY			16,914,238.69
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	258,589.23	258,589.23
INTEREST	932-932	65,941.29	65,941.29
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		324,530.52	324,530.52

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-IV-C-3

GOVERNMENTAL - CAPITAL PROJECTS

FUND TYPES DESCRIPTION - COST CENTER -----	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			
TOTAL EXPENDITURES	1000-9899	324,530.52	17,398,873.97
OTHER FUND USES			
TRANSFERS OUT	9910	0.00	0.00
OTHER FUND USES	920-929	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00
	900-997	0.00	0.00
	(NET)		
TOTAL EXPEND & OTHER FUND USES	(NET)	324,530.52	17,398,873.97

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-V-A-
1

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	PROPRIETARY - ENTERPRISE (Memo Only)

OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:		
OPERATING TRANSFERS OUT	9900-9999	0.00
	9910	
	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VI-A-
1

FUND TYPE	ACCT #	(Memo Only)
DESCRIPTION - COST CENTER		
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPTIAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:		
OPERATING TRANSFERS OUT	9900-9999	
	9910	0.00
	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-VII-A

FUND TYPE DESCRIPTION - COST CENTER	ACCT #	PROPRIETARY - ENTERPRISE		
		0000	0055	9600
OPERATING EXPENSES:	010-997			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,370.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPTIAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATING EXPENSES		0.00	0.00	2,370.00
OTHER FUND USES:	9900-9999			
	9910			
OPERATING TRANSFERS OUT	920-929	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00	0.00	2,370.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPE	ACCT #
DESCRIPTION - COST CENTER	
OPERATING EXPENSES:	010-997
PERSONAL SERVICES	010-199
EMPLOYEE BENEFITS	200-299
PURCHASED SERVICES	300-399
MATERIALS & SUPPLIES	400-499
CAPITAL OUTLAY	500-599
OTHER OBJECTS	600-997
TOTAL OPERATING EXPENSES	
OTHER FUND USES:	9900-9999
	9910
OPERATING TRANSFERS OUT	920-929
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPE	ACCT #	TOTAL
DESCRIPTION - COST CENTER	(Memo Only)	

OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	2,370.00
CAPTIAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
	600-997	0.00
TOTAL OPERATING EXPENSES		2,370.00
OTHER FUND USES:		
OPERATING TRANSFERS OUT	9900-9999	
	9910	
	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	2,370.00

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES	FIDUCIARY - EXPENDABLE TRUST					EXHIBIT A-II-VIII-C-1	
DESCRIPTION - COST CENTER	ACCT #	0010	0020	0030	0045	0050	0055
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	11,400.00
CAPITAL OUTLAY	400-499	11,656.06	2,516.44	8,429.96	7,456.73	83.60	146,529.91
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-977	11,656.06	2,516.44	8,429.96	7,456.73	83.60	157,929.91
TOTAL EXPENDITURES	1000-9899	12,639.40	2,529.42	14,910.61	7,506.73	83.60	332,600.87
OTHER FUND USES							
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	183,532.72
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	183,532.72
TOTAL EXPEND & OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	12,639.40	2,529.42	14,910.61	7,506.73	83.60	516,133.59

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL (Memo Only)
		0060	0065	0090	0100	
EXPENDITURES						
INSTRUCTIONAL SERVICES						
PERSONAL SERVICES	1000-9899					
EMPLOYEE BENEFITS	1000-1999					
PURCHASED SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	200-299	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	89,544.83	0.00	0.00	0.00	165,862.87
OTHER OBJECTS	400-499	5,058.15	0.00	155.47	0.00	88,625.84
	500-599	0.00	0.00	0.00	0.00	0.00
	600-997	820.00	0.00	0.00	0.00	18,182.13
		95,422.98	0.00	155.47	0.00	272,670.84
TOTAL INSTRUCTIONAL SERVICES						
INSTRUCTIONAL SUPPORT SERVICES						
PERSONAL SERVICES	2000-2999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	715.00	0.00	715.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	125.98	1,821.52
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00	100.00
		0.00	0.00	715.00	125.98	2,636.52
TOTAL INSTRUCTIONAL SUPPORT SERVICES						
OPERATION & MAINTENANCE						
PERSONAL SERVICES	3000-3999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	3,310.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
	600-977	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	3,310.00
TOTAL OPERATION & MAINTENANCE						

EXHIBIT A-II-VIII-A-2

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL (Memo Only)
		0060	0065	0090	0100	
AUXILIARY SERVICES						
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	88.97	0.00	88.97
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES	600-997	0.00	0.00	88.97	0.00	88.97
GENERAL ADMINISTRATIVE SERVICES						
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES	600-997	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY						
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY	600-997	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE						
PRINCIPLE	8000-8999	0.00	0.00	0.00	0.00	0.00
INTEREST	931-931	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	300-997	0.00	0.00	0.00	0.00	0.00

EXHIBIT A-II-VIII-B-2

OPELIKA CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL (Memo Only)
		0060	0065	0090	0100	
OTHER EXPENDITURES						
PERSONAL SERVICES	9000-9899					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	300-399	0.00	0.00	0.00	0.00	11,695.00
OTHER OBJECTS	400-499	25,287.19	0.00	3,142.70	4,891.49	210,441.20
TOTAL OTHER EXPENDITURES	500-599	0.00	0.00	0.00	0.00	0.00
	600-977	0.00	0.00	0.00	0.00	0.00
		25,287.19	0.00	3,142.70	4,891.49	222,136.20
TOTAL EXPENDITURES	1000-9899	120,710.17	0.00	3,946.67	5,172.94	500,842.53
OTHER FUND USES						
TRANSFERS OUT	9910					
OTHER FUND USES	920-929	0.00	0.00	0.00	0.00	183,532.72
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
	900-997	0.00	0.00	0.00	0.00	183,532.72
	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	120,710.17	0.00	3,946.67	5,172.94	684,375.25