

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11

Fund Types

Descriptions/Program

0000

REVENUES:

1000-2999: State Sources	\$33,411,251.96
3000-5999: Federal Sources	\$31,598.00
6000-7999: Local Sources	\$9,009,561.43
8000-8999: Other Sources	\$66,800.73

TOTAL REVENUES:

\$42,519,212.12

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources	\$104,021.73
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TOTAL OTHER FINANCING SOURCES:

\$104,021.73

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

(\$104,021.73)

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Fund Types

Descriptions/Program

0010

REVENUES:

8000-8999: Other Sources	\$22,957.26
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TOTAL REVENUES:	\$22,957.26
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EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$3,536,835.06
200-299: Employee Benefits	\$1,245,162.83
300-399: Purchased Services	\$1,585.27
400-499: Materials & Supplies	\$93,021.45
500-599: Capital Outlay	\$5,248.00

Total Instructional Services	\$4,881,852.61
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2000-2999: Instructional Support Services

001-199: Personal Services	\$687,956.03
200-299: Employee Benefits	\$234,129.03
300-399: Purchased Services	\$8,455.12
400-499: Materials & Supplies	\$27,088.01

Total Instructional Support Services	\$957,628.19
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3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$122,913.48
200-299: Employee Benefits	\$60,999.11
300-399: Purchased Services	\$254,430.00
400-499: Materials & Supplies	\$122,893.09

Total Operations & Maintenance Services	\$561,235.68
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4000-4999: Auxiliary Services

001-199: Personal Services	\$90.00
200-299: Employee Benefits	\$6.88

Total Auxiliary Services	\$96.88
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7000-7999: Capital Outlay

500-599: Capital Outlay	\$2,085,354.29
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Total Capital Outlay	\$2,085,354.29
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9000-9899: Other Expenditures

001-199: Personal Services	\$114,310.07
200-299: Employee Benefits	\$44,401.27
300-399: Purchased Services	\$1,215.20

Total Other Expenditures	\$159,926.54
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TOTAL EXPENDITURES:	\$8,646,094.19
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OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$16,597.97
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TOTAL OTHER FINANCING SOURCES:	\$16,597.97
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Fund Types

Descriptions/Program

0010

OTHER FINANCING USES:

920-929: Transfers Out

\$77,453.49

TOTAL OTHER FINANCING USES:

\$77,453.49

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

\$8,706,949.71

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Fund Types

Descriptions/Program

0020

REVENUES:

1000-2999: State Sources	\$3,000.00
8000-8999: Other Sources	\$20,933.76

TOTAL REVENUES:

\$23,933.76

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,656,842.63
200-299: Employee Benefits	\$582,147.71
300-399: Purchased Services	\$7,551.43
400-499: Materials & Supplies	\$67,395.54
500-599: Capital Outlay	\$5,297.00

Total Instructional Services

\$2,319,234.31

2000-2999: Instructional Support Services

001-199: Personal Services	\$476,847.75
200-299: Employee Benefits	\$156,366.02
300-399: Purchased Services	\$9,418.31
400-499: Materials & Supplies	\$10,724.08
600-899: Other Objects	\$1,030.31

Total Instructional Support Services

\$654,386.47

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$50,581.16
200-299: Employee Benefits	\$29,987.10
300-399: Purchased Services	\$244,538.60
400-499: Materials & Supplies	\$122,988.42

Total Operations & Maintenance Services

\$448,095.28

7000-7999: Capital Outlay

500-599: Capital Outlay	\$438,214.25
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Total Capital Outlay

\$438,214.25

TOTAL EXPENDITURES:

\$3,859,930.31

OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$13,813.88
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TOTAL OTHER FINANCING SOURCES:

\$13,813.88

OTHER FINANCING USES:

920-929: Transfers Out	\$49,681.54
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TOTAL OTHER FINANCING USES:

\$49,681.54

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

\$3,895,797.97

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Fund Types

Descriptions/Program

0030

REVENUES:

8000-8999: Other Sources \$1,294.44

TOTAL REVENUES: **\$1,294.44**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,851,901.16

200-299: Employee Benefits \$660,860.18

300-399: Purchased Services \$4,012.02

400-499: Materials & Supplies \$47,562.44

Total Instructional Services **\$2,564,335.80**

2000-2999: Instructional Support Services

001-199: Personal Services \$439,881.96

200-299: Employee Benefits \$151,454.66

300-399: Purchased Services \$7,169.84

400-499: Materials & Supplies \$5,032.21

Total Instructional Support Services **\$603,538.67**

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$56,323.16

200-299: Employee Benefits \$31,176.35

300-399: Purchased Services \$94,189.81

400-499: Materials & Supplies \$66,053.60

Total Operations & Maintenance Services **\$247,742.92**

9000-9899: Other Expenditures

001-199: Personal Services \$93,770.75

200-299: Employee Benefits \$37,999.57

300-399: Purchased Services \$815.20

Total Other Expenditures **\$132,585.52**

TOTAL EXPENDITURES: **\$3,548,202.91**

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$1,561.19

TOTAL OTHER FINANCING SOURCES: **\$1,561.19**

OTHER FINANCING USES:

920-929: Transfers Out \$17,722.57

TOTAL OTHER FINANCING USES: **\$17,722.57**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$3,564,364.29**

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Fund Types

Descriptions/Program

0040

REVENUES:

8000-8999: Other Sources	\$18,479.51
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TOTAL REVENUES:	\$18,479.51
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EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,567,055.32
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200-299: Employee Benefits	\$538,751.84
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300-399: Purchased Services	\$9,128.21
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400-499: Materials & Supplies	\$42,727.34
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Total Instructional Services	\$2,157,662.71
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2000-2999: Instructional Support Services

001-199: Personal Services	\$452,835.66
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200-299: Employee Benefits	\$151,815.87
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300-399: Purchased Services	\$11,494.33
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400-499: Materials & Supplies	\$12,787.17
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Total Instructional Support Services	\$628,933.03
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3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$54,958.72
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200-299: Employee Benefits	\$30,507.57
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300-399: Purchased Services	\$172,393.23
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400-499: Materials & Supplies	\$69,580.53
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Total Operations & Maintenance Services	\$327,440.05
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7000-7999: Capital Outlay

500-599: Capital Outlay	\$193,755.00
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Total Capital Outlay	\$193,755.00
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TOTAL EXPENDITURES:	\$3,307,790.79
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OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$11,907.94
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TOTAL OTHER FINANCING SOURCES:	\$11,907.94
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OTHER FINANCING USES:

920-929: Transfers Out	\$18,698.55
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TOTAL OTHER FINANCING USES:	\$18,698.55
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,314,581.40
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Fund Types

Descriptions/Program

0050

REVENUES:

8000-8999: Other Sources \$1,522.74

TOTAL REVENUES: **\$1,522.74**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,930,550.95

200-299: Employee Benefits \$715,837.21

300-399: Purchased Services \$3,677.70

400-499: Materials & Supplies \$78,119.21

Total Instructional Services **\$2,728,185.07**

2000-2999: Instructional Support Services

001-199: Personal Services \$382,253.39

200-299: Employee Benefits \$128,815.37

300-399: Purchased Services \$3,654.87

400-499: Materials & Supplies \$10,547.03

Total Instructional Support Services **\$525,270.66**

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$56,057.92

200-299: Employee Benefits \$30,741.06

300-399: Purchased Services \$124,379.69

400-499: Materials & Supplies \$87,042.62

Total Operations & Maintenance Services **\$298,221.29**

7000-7999: Capital Outlay

500-599: Capital Outlay \$36,600.00

Total Capital Outlay **\$36,600.00**

9000-9899: Other Expenditures

001-199: Personal Services \$103,690.94

200-299: Employee Benefits \$41,348.96

300-399: Purchased Services \$807.60

400-499: Materials & Supplies \$1,477.13

Total Other Expenditures **\$147,324.63**

TOTAL EXPENDITURES: **\$3,735,601.65**

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$1,828.33

TOTAL OTHER FINANCING SOURCES: **\$1,828.33**

OTHER FINANCING USES:

920-929: Transfers Out \$30,581.70

TOTAL OTHER FINANCING USES: **\$30,581.70**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$3,764,355.02**

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Fund Types

Descriptions/Program

0060

REVENUES:

8000-8999: Other Sources \$1,833.88

TOTAL REVENUES: **\$1,833.88**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,152,879.13

200-299: Employee Benefits \$421,123.42

300-399: Purchased Services \$3,873.61

400-499: Materials & Supplies \$32,347.66

Total Instructional Services **\$1,610,223.82**

2000-2999: Instructional Support Services

001-199: Personal Services \$264,661.90

200-299: Employee Benefits \$89,385.03

300-399: Purchased Services \$6,030.22

400-499: Materials & Supplies \$7,055.64

Total Instructional Support Services **\$367,132.79**

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$58,297.37

200-299: Employee Benefits \$30,843.45

300-399: Purchased Services \$70,114.54

400-499: Materials & Supplies \$86,207.86

Total Operations & Maintenance Services **\$245,463.22**

6000-6999: General Administrative Services

600-899: Other Objects \$50.00

Total General Administrative Services **\$50.00**

9000-9899: Other Expenditures

001-199: Personal Services \$120,928.77

200-299: Employee Benefits \$47,944.96

300-399: Purchased Services \$815.20

400-499: Materials & Supplies \$192.00

Total Other Expenditures **\$169,880.93**

TOTAL EXPENDITURES: **\$2,392,750.76**

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$462.22

TOTAL OTHER FINANCING SOURCES: **\$462.22**

OTHER FINANCING USES:

920-929: Transfers Out \$14,665.88

TOTAL OTHER FINANCING USES: **\$14,665.88**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$2,406,954.42**

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Fund Types

Descriptions/Program

0070

REVENUES:

6000-7999: Local Sources	\$303.00
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TOTAL REVENUES:	\$303.00
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EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$10,000.00
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200-299: Employee Benefits	\$2,109.08
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300-399: Purchased Services	\$2,078.57
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Total Instructional Support Services	\$14,187.65
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3000-3999: Operations & Maintenance Services

400-499: Materials & Supplies	\$136.99
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Total Operations & Maintenance Services	\$136.99
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6000-6999: General Administrative Services

400-499: Materials & Supplies	\$104.67
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Total General Administrative Services	\$104.67
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9000-9899: Other Expenditures

400-499: Materials & Supplies	\$2,456.96
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Total Other Expenditures	\$2,456.96
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TOTAL EXPENDITURES:	\$16,886.27
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$16,886.27
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Fund Types

Descriptions/Program

0080

REVENUES:

8000-8999: Other Sources	\$1,571.05
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TOTAL REVENUES:

\$1,571.05

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,496,111.16
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200-299: Employee Benefits	\$533,626.33
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300-399: Purchased Services	\$2,988.77
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400-499: Materials & Supplies	\$36,649.91
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Total Instructional Services

\$2,069,376.17

2000-2999: Instructional Support Services

001-199: Personal Services	\$447,860.19
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200-299: Employee Benefits	\$160,487.95
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300-399: Purchased Services	\$11,277.40
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400-499: Materials & Supplies	\$10,572.16
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Total Instructional Support Services

\$630,197.70

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$52,603.99
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200-299: Employee Benefits	\$29,912.16
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300-399: Purchased Services	\$116,243.33
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400-499: Materials & Supplies	\$46,832.51
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Total Operations & Maintenance Services

\$245,591.99

TOTAL EXPENDITURES:

\$2,945,165.86

OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$8,217.55
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TOTAL OTHER FINANCING SOURCES:

\$8,217.55

OTHER FINANCING USES:

920-929: Transfers Out	\$23,893.90
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TOTAL OTHER FINANCING USES:

\$23,893.90

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

\$2,960,842.21

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Fund Types

Descriptions/Program

3999

REVENUES:

8000-8999: Other Sources

\$150,000.00

TOTAL REVENUES:

\$150,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services

\$3,521.36

200-299: Employee Benefits

\$3,205.46

300-399: Purchased Services

\$825,660.00

Total Instructional Services

\$832,386.82

TOTAL EXPENDITURES:

\$832,386.82

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

\$832,386.82

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Fund Types

Descriptions/Program

6000

REVENUES:

6000-7999: Local Sources \$2,026.37

TOTAL REVENUES: **\$2,026.37**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$146,885.66

200-299: Employee Benefits \$57,925.83

300-399: Purchased Services \$2,572.41

400-499: Materials & Supplies \$119,933.49

Total Instructional Services **\$327,317.39**

2000-2999: Instructional Support Services

001-199: Personal Services \$340,915.43

200-299: Employee Benefits \$100,267.23

300-399: Purchased Services \$1,721.01

Total Instructional Support Services **\$442,903.67**

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$11,735.10

200-299: Employee Benefits \$5,972.07

300-399: Purchased Services \$25,614.95

400-499: Materials & Supplies \$8,903.78

Total Operations & Maintenance Services **\$52,225.90**

6000-6999: General Administrative Services

400-499: Materials & Supplies \$4,682.24

Total General Administrative Services **\$4,682.24**

7000-7999: Capital Outlay

500-599: Capital Outlay \$879,791.28

Total Capital Outlay **\$879,791.28**

9000-9899: Other Expenditures

400-499: Materials & Supplies \$827.34

Total Other Expenditures **\$827.34**

TOTAL EXPENDITURES: **\$1,707,747.82**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$1,707,747.82**

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Fund Types

Descriptions/Program

8100

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$33,803.28

200-299: Employee Benefits \$10,491.93

400-499: Materials & Supplies \$25,188.55

Total Instructional Services \$69,483.76

2000-2999: Instructional Support Services

300-399: Purchased Services \$6,799.26

Total Instructional Support Services \$6,799.26

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$5,057.16

Total Operations & Maintenance Services \$5,057.16

TOTAL EXPENDITURES:

\$81,340.18

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

\$81,340.18

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Fund Types

Descriptions/Program

8320

EXPENDITURES:

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$161,137.95
200-299: Employee Benefits	\$61,212.34
300-399: Purchased Services	\$8,535.03
400-499: Materials & Supplies	\$3,755.92

Total Operations & Maintenance Services

\$234,641.24

TOTAL EXPENDITURES:

\$234,641.24

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

\$234,641.24

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Fund Types

Descriptions/Program

8410

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$1,080.00

400-499: Materials & Supplies \$18,581.37

Total Operations & Maintenance Services

\$19,661.37

4000-4999: Auxiliary Services

001-199: Personal Services \$1,198,867.40

200-299: Employee Benefits \$724,830.26

300-399: Purchased Services \$131,401.84

400-499: Materials & Supplies \$608,537.84

500-599: Capital Outlay \$733,494.00

Total Auxiliary Services

\$3,397,131.34

TOTAL EXPENDITURES:

\$3,416,792.71

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

\$3,416,792.71

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Fund Types

Descriptions/Program

8610

REVENUES:

8000-8999: Other Sources	\$4,779.83
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TOTAL REVENUES:	\$4,779.83
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EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$425,373.80
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200-299: Employee Benefits	\$143,067.36
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300-399: Purchased Services	\$31,431.66
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400-499: Materials & Supplies	\$560,885.85
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Total Instructional Services	\$1,160,758.67
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2000-2999: Instructional Support Services

001-199: Personal Services	\$743,686.54
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200-299: Employee Benefits	\$204,536.61
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300-399: Purchased Services	\$242,870.47
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400-499: Materials & Supplies	\$75,864.93
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Total Instructional Support Services	\$1,266,958.55
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3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$2,427.00
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200-299: Employee Benefits	\$347.91
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300-399: Purchased Services	\$228,314.78
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400-499: Materials & Supplies	\$57,795.77
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Total Operations & Maintenance Services	\$288,885.46
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4000-4999: Auxiliary Services

300-399: Purchased Services	\$2,142.00
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Total Auxiliary Services	\$2,142.00
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6000-6999: General Administrative Services

001-199: Personal Services	\$1,010,773.63
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200-299: Employee Benefits	\$309,135.65
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300-399: Purchased Services	\$471,815.24
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400-499: Materials & Supplies	\$150,004.70
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500-599: Capital Outlay	\$38,249.00
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600-899: Other Objects	\$30,755.56
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Total General Administrative Services	\$2,010,733.78
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7000-7999: Capital Outlay

500-599: Capital Outlay	\$190,173.00
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Total Capital Outlay	\$190,173.00
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9000-9899: Other Expenditures

001-199: Personal Services	\$53,732.70
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200-299: Employee Benefits	\$7,497.93
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Governmental - General Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11

Fund Types

Descriptions/Program	8610
600-899: Other Objects	\$1,000.00
Total Other Expenditures	\$62,230.63
TOTAL EXPENDITURES:	\$4,981,882.09
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$1,750.00
920-929: Transfers Out	\$645,199.98
TOTAL OTHER FINANCING USES:	\$646,949.98
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$5,628,832.07

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0000

REVENUES:

3000-5999: Federal Sources

\$2,654,285.77

TOTAL REVENUES:

\$2,654,285.77

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

\$0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0010

REVENUES:

3000-5999: Federal Sources \$646,040.71

6000-7999: Local Sources \$497,395.96

TOTAL REVENUES: **\$1,143,436.67**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$167,681.25

200-299: Employee Benefits \$65,839.91

300-399: Purchased Services \$181,280.21

400-499: Materials & Supplies \$265,775.25

600-899: Other Objects \$21,627.79

Total Instructional Services **\$702,204.41**

2000-2999: Instructional Support Services

001-199: Personal Services \$2,730.00

200-299: Employee Benefits \$208.81

300-399: Purchased Services \$1,363.58

400-499: Materials & Supplies \$6,254.18

600-899: Other Objects \$1,991.82

Total Instructional Support Services **\$12,548.39**

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$4,269.00

400-499: Materials & Supplies \$42,932.61

600-899: Other Objects \$7,838.25

Total Operations & Maintenance Services **\$55,039.86**

4000-4999: Auxiliary Services

001-199: Personal Services \$203,755.51

200-299: Employee Benefits \$107,779.13

300-399: Purchased Services \$23,774.32

400-499: Materials & Supplies \$406,028.85

Total Auxiliary Services **\$741,337.81**

9000-9899: Other Expenditures

001-199: Personal Services \$53,427.50

200-299: Employee Benefits \$4,379.84

400-499: Materials & Supplies \$100,197.04

Total Other Expenditures **\$158,004.38**

TOTAL EXPENDITURES: **\$1,669,134.85**

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$117.55

9200-9299: Transfers In \$86,266.25

TOTAL OTHER FINANCING SOURCES: **\$86,383.80**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0010

OTHER FINANCING USES:

920-929: Transfers Out

\$38,922.56

TOTAL OTHER FINANCING USES:

\$38,922.56

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

\$1,621,673.61

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0020

REVENUES:

3000-5999: Federal Sources \$376,812.54

6000-7999: Local Sources \$418,228.31

TOTAL REVENUES: \$795,040.85

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$70,647.87

200-299: Employee Benefits \$25,040.74

300-399: Purchased Services \$56,198.64

400-499: Materials & Supplies \$89,356.80

600-899: Other Objects \$26,314.14

Total Instructional Services \$267,558.19

2000-2999: Instructional Support Services

001-199: Personal Services \$2,050.00

200-299: Employee Benefits \$156.85

300-399: Purchased Services \$9,468.56

400-499: Materials & Supplies \$3,508.83

600-899: Other Objects \$150.00

Total Instructional Support Services \$15,334.24

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$31,901.77

400-499: Materials & Supplies \$5,741.09

Total Operations & Maintenance Services \$37,642.86

4000-4999: Auxiliary Services

001-199: Personal Services \$116,864.30

200-299: Employee Benefits \$64,084.61

300-399: Purchased Services \$27,739.16

400-499: Materials & Supplies \$218,467.97

600-899: Other Objects \$78.68

Total Auxiliary Services \$427,234.72

6000-6999: General Administrative Services

600-899: Other Objects \$63.90

Total General Administrative Services \$63.90

9000-9899: Other Expenditures

001-199: Personal Services \$21,000.00

200-299: Employee Benefits \$1,606.51

400-499: Materials & Supplies \$206,604.09

Total Other Expenditures \$229,210.60

TOTAL EXPENDITURES: \$977,044.51

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0020

OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$53,410.67
-------------------------	-------------

TOTAL OTHER FINANCING SOURCES:	\$53,410.67
---------------------------------------	--------------------

OTHER FINANCING USES:

920-929: Transfers Out	\$30,488.33
------------------------	-------------

TOTAL OTHER FINANCING USES:	\$30,488.33
------------------------------------	--------------------

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$954,122.17
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**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0030

REVENUES:

6000-7999: Local Sources	\$59,464.71
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TOTAL REVENUES:	\$59,464.71
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EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$63,473.75
----------------------------	-------------

200-299: Employee Benefits	\$29,881.89
----------------------------	-------------

300-399: Purchased Services	\$12,349.56
-----------------------------	-------------

400-499: Materials & Supplies	\$99,593.27
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Total Instructional Services	\$205,298.47
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2000-2999: Instructional Support Services

001-199: Personal Services	\$2,376.00
----------------------------	------------

200-299: Employee Benefits	\$181.70
----------------------------	----------

400-499: Materials & Supplies	\$2,857.50
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Total Instructional Support Services	\$5,415.20
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3000-3999: Operations & Maintenance Services

400-499: Materials & Supplies	\$3,750.24
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Total Operations & Maintenance Services	\$3,750.24
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4000-4999: Auxiliary Services

300-399: Purchased Services	\$1,701.90
-----------------------------	------------

Total Auxiliary Services	\$1,701.90
--------------------------	-------------------

9000-9899: Other Expenditures

001-199: Personal Services	\$37,745.67
----------------------------	-------------

200-299: Employee Benefits	\$4,559.35
----------------------------	------------

400-499: Materials & Supplies	\$11,769.75
-------------------------------	-------------

600-899: Other Objects	\$4,017.98
------------------------	------------

Total Other Expenditures	\$58,092.75
--------------------------	--------------------

TOTAL EXPENDITURES:	\$274,258.56
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OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$17,722.57
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TOTAL OTHER FINANCING SOURCES:	\$17,722.57
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OTHER FINANCING USES:

920-929: Transfers Out	\$1,594.87
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TOTAL OTHER FINANCING USES:	\$1,594.87
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$258,130.86
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**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0040

REVENUES:

3000-5999: Federal Sources \$680,354.98

6000-7999: Local Sources \$286,308.96

TOTAL REVENUES:

\$966,663.94

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$92,770.49

200-299: Employee Benefits \$34,419.59

300-399: Purchased Services \$117,075.06

400-499: Materials & Supplies \$183,840.42

600-899: Other Objects \$28,202.28

Total Instructional Services

\$456,307.84

2000-2999: Instructional Support Services

500-599: Capital Outlay \$8,149.00

Total Instructional Support Services

\$8,149.00

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$10,520.10

400-499: Materials & Supplies \$16,293.58

Total Operations & Maintenance Services

\$26,813.68

4000-4999: Auxiliary Services

001-199: Personal Services \$197,688.19

200-299: Employee Benefits \$109,684.09

300-399: Purchased Services \$48,141.98

400-499: Materials & Supplies \$312,153.12

500-599: Capital Outlay \$24,135.00

600-899: Other Objects \$108.92

Total Auxiliary Services

\$691,911.30

9000-9899: Other Expenditures

400-499: Materials & Supplies \$74,797.06

Total Other Expenditures

\$74,797.06

TOTAL EXPENDITURES:

\$1,257,978.88

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$139,863.56

TOTAL OTHER FINANCING SOURCES:

\$139,863.56

OTHER FINANCING USES:

920-929: Transfers Out \$14,453.11

TOTAL OTHER FINANCING USES:

\$14,453.11

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

\$1,132,568.43

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
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023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0050

REVENUES:

3000-5999: Federal Sources \$524,829.38

6000-7999: Local Sources \$73,156.84

TOTAL REVENUES:

\$597,986.22

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$77,558.88

200-299: Employee Benefits \$33,716.55

300-399: Purchased Services \$11,244.69

400-499: Materials & Supplies \$42,967.77

600-899: Other Objects \$15,103.00

Total Instructional Services

\$180,590.89

2000-2999: Instructional Support Services

001-199: Personal Services \$23,163.24

200-299: Employee Benefits \$8,422.39

300-399: Purchased Services \$3,217.48

400-499: Materials & Supplies \$11,944.06

600-899: Other Objects \$64.63

Total Instructional Support Services

\$46,811.80

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$20,364.56

400-499: Materials & Supplies \$2,566.24

Total Operations & Maintenance Services

\$22,930.80

4000-4999: Auxiliary Services

001-199: Personal Services \$163,754.24

200-299: Employee Benefits \$82,407.06

300-399: Purchased Services \$10,309.39

400-499: Materials & Supplies \$278,688.34

600-899: Other Objects \$69.13

Total Auxiliary Services

\$535,228.16

9000-9899: Other Expenditures

001-199: Personal Services \$9,950.85

200-299: Employee Benefits \$1,072.46

400-499: Materials & Supplies \$20,065.26

Total Other Expenditures

\$31,088.57

TOTAL EXPENDITURES:

\$816,650.22

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$30,581.70

TOTAL OTHER FINANCING SOURCES:

\$30,581.70

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0050

OTHER FINANCING USES:

920-929: Transfers Out

\$2,210.12

TOTAL OTHER FINANCING USES:

\$2,210.12

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

\$788,278.64

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0060

REVENUES:

3000-5999: Federal Sources \$332,407.88

6000-7999: Local Sources \$47,849.43

TOTAL REVENUES: **\$380,257.31**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$138,499.97

200-299: Employee Benefits \$51,241.56

300-399: Purchased Services \$3,426.90

400-499: Materials & Supplies \$19,953.79

Total Instructional Services **\$213,122.22**

2000-2999: Instructional Support Services

001-199: Personal Services \$22,406.21

200-299: Employee Benefits \$7,166.27

300-399: Purchased Services \$5,789.46

400-499: Materials & Supplies \$3,578.54

Total Instructional Support Services **\$38,940.48**

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$567.00

400-499: Materials & Supplies \$16,525.32

Total Operations & Maintenance Services **\$17,092.32**

4000-4999: Auxiliary Services

001-199: Personal Services \$98,242.24

200-299: Employee Benefits \$42,586.33

300-399: Purchased Services \$12,288.23

400-499: Materials & Supplies \$174,947.30

500-599: Capital Outlay \$29,875.00

600-899: Other Objects \$62.50

Total Auxiliary Services **\$358,001.60**

9000-9899: Other Expenditures

001-199: Personal Services \$23,307.68

200-299: Employee Benefits \$3,426.09

400-499: Materials & Supplies \$5,313.21

Total Other Expenditures **\$32,046.98**

TOTAL EXPENDITURES: **\$659,203.60**

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$12,565.88

TOTAL OTHER FINANCING SOURCES: **\$12,565.88**

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0060

OTHER FINANCING USES:

920-929: Transfers Out

\$462.22

TOTAL OTHER FINANCING USES:

\$462.22

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

\$647,099.94

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0080

REVENUES:

3000-5999: Federal Sources	\$463,936.56
6000-7999: Local Sources	\$82,095.89

TOTAL REVENUES:

\$546,032.45

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$134,713.33
200-299: Employee Benefits	\$49,217.44
300-399: Purchased Services	\$8,194.80
400-499: Materials & Supplies	\$35,174.45
600-899: Other Objects	\$137.62

Total Instructional Services

\$227,437.64

2000-2999: Instructional Support Services

001-199: Personal Services	\$540.00
200-299: Employee Benefits	\$40.72
300-399: Purchased Services	\$8,815.16
400-499: Materials & Supplies	\$13,244.03

Total Instructional Support Services

\$22,639.91

3000-3999: Operations & Maintenance Services

300-399: Purchased Services	\$19,318.17
400-499: Materials & Supplies	\$15,209.20

Total Operations & Maintenance Services

\$34,527.37

4000-4999: Auxiliary Services

001-199: Personal Services	\$141,445.30
200-299: Employee Benefits	\$78,962.38
300-399: Purchased Services	\$17,480.36
400-499: Materials & Supplies	\$243,902.57
600-899: Other Objects	\$6.99

Total Auxiliary Services

\$481,797.60

9000-9899: Other Expenditures

001-199: Personal Services	\$19,827.50
200-299: Employee Benefits	\$1,516.85
400-499: Materials & Supplies	\$26,965.43

Total Other Expenditures

\$48,309.78

TOTAL EXPENDITURES:

\$814,712.30

OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$23,927.46
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TOTAL OTHER FINANCING SOURCES:

\$23,927.46

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

0080

OTHER FINANCING USES:

920-929: Transfers Out

\$2,041.19

TOTAL OTHER FINANCING USES:

\$2,041.19

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

\$792,826.03

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

6000

EXPENDITURES:

1000-1999: Instructional Services

500-599: Capital Outlay

\$15,575.00

Total Instructional Services

\$15,575.00

TOTAL EXPENDITURES:

\$15,575.00

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

\$15,575.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
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Governmental - Special Revenue Fund Type
by Cost Center
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023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

8220

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services	\$45,390.90
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200-299: Employee Benefits	\$12,421.73
----------------------------	-------------

Total General Administrative Services	\$57,812.63
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TOTAL EXPENDITURES:	\$57,812.63
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$57,812.63
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**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

8410

EXPENDITURES:

4000-4999: Auxiliary Services

300-399: Purchased Services

\$1,090.00

Total Auxiliary Services

\$1,090.00

TOTAL EXPENDITURES:

\$1,090.00

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

\$1,090.00

STATE OF ALABAMA
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Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12

Fund Types

Descriptions/Program

8610

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$54,180.64

400-499: Materials & Supplies \$1,652.62

Total Instructional Services \$55,833.26

2000-2999: Instructional Support Services

001-199: Personal Services \$208,999.32

200-299: Employee Benefits \$70,550.97

300-399: Purchased Services \$92,705.20

400-499: Materials & Supplies \$1,093.96

Total Instructional Support Services \$373,349.45

6000-6999: General Administrative Services

001-199: Personal Services \$107,648.64

200-299: Employee Benefits \$31,178.94

Total General Administrative Services \$138,827.58

7000-7999: Capital Outlay

500-599: Capital Outlay \$500,000.00

Total Capital Outlay \$500,000.00

TOTAL EXPENDITURES: \$1,068,010.29

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$1,068,010.29

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-13

Fund Types	
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$131,794.03
6000-7999: Local Sources	\$96,144.88
TOTAL REVENUES:	\$227,938.91
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$100,000.00
TOTAL OTHER FINANCING SOURCES:	\$100,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$100,000.00)

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Exhibit A-II-13

Fund Types

Descriptions/Program

8610

OTHER FINANCING SOURCES:

9200-9299: Transfers In

\$645,199.98

TOTAL OTHER FINANCING SOURCES:

\$645,199.98

OTHER FINANCING USES:

900-997: Other Financing Uses

\$6,555.00

TOTAL OTHER FINANCING USES:

\$6,555.00

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

(\$638,644.98)

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Exhibit A-II-13

Fund Types

Descriptions/Program

9200

OTHER FINANCING USES:

900-997: Other Financing Uses

\$643,550.00

TOTAL OTHER FINANCING USES:

\$643,550.00

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

\$643,550.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-14

Fund Types

Descriptions/Program

0000

REVENUES:

1000-2999: State Sources

\$1,208,607.97

TOTAL REVENUES:

\$1,208,607.97

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

\$0.00

STATE OF ALABAMA
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Governmental - Capital Projects Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit A-II-14

Fund Types

Descriptions/Program

0020

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$11,865.20

Total Capital Outlay

\$11,865.20

TOTAL EXPENDITURES:

\$11,865.20

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

\$11,865.20

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Cost Center
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Exhibit A-II-14

Fund Types

Descriptions/Program

8610

EXPENDITURES:

6000-6999: General Administrative Services

300-399: Purchased Services

\$24,512.00

Total General Administrative Services

\$24,512.00

TOTAL EXPENDITURES:

\$24,512.00

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

\$24,512.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-14

Fund Types

Descriptions/Program

9200

OTHER FINANCING USES:

900-997: Other Financing Uses

\$44,900.00

920-929: Transfers Out

\$100,000.00

TOTAL OTHER FINANCING USES:

\$144,900.00

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

\$144,900.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32

Fund Types

Descriptions/Program

0010

REVENUES:

6000-7999: Local Sources	\$310,482.49
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TOTAL REVENUES:	\$310,482.49
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EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$92,015.20
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400-499: Materials & Supplies	\$122,254.32
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600-899: Other Objects	\$28,197.60
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Total Instructional Services	\$242,467.12
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4000-4999: Auxiliary Services

300-399: Purchased Services	\$6,207.08
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Total Auxiliary Services	\$6,207.08
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9000-9899: Other Expenditures

400-499: Materials & Supplies	\$59,592.09
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Total Other Expenditures	\$59,592.09
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TOTAL EXPENDITURES:	\$308,266.29
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OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$13,928.76
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TOTAL OTHER FINANCING SOURCES:	\$13,928.76
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OTHER FINANCING USES:

920-929: Transfers Out	\$21,675.55
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TOTAL OTHER FINANCING USES:	\$21,675.55
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$316,013.08
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32

Fund Types	
Descriptions/Program	0020
REVENUES:	
6000-7999: Local Sources	\$166,782.56
TOTAL REVENUES:	\$166,782.56
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$11,398.86
400-499: Materials & Supplies	\$36,301.11
600-899: Other Objects	\$6,356.75
Total Instructional Services	\$54,056.72
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$723.21
Total Instructional Support Services	\$723.21
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$3,540.80
Total Auxiliary Services	\$3,540.80
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$150,269.50
600-899: Other Objects	\$1,467.84
Total Other Expenditures	\$151,737.34
TOTAL EXPENDITURES:	\$210,058.07
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$5,932.00
TOTAL OTHER FINANCING SOURCES:	\$5,932.00
OTHER FINANCING USES:	
920-929: Transfers Out	\$11,692.76
TOTAL OTHER FINANCING USES:	\$11,692.76
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$215,818.83

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32

Fund Types

Descriptions/Program

0030

REVENUES:

6000-7999: Local Sources	\$3,555.82
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TOTAL REVENUES:	\$3,555.82
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EXPENDITURES:

1000-1999: Instructional Services	
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400-499: Materials & Supplies	\$956.25
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Total Instructional Services	\$956.25
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9000-9899: Other Expenditures	
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400-499: Materials & Supplies	\$2,677.39
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Total Other Expenditures	\$2,677.39
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TOTAL EXPENDITURES:	\$3,633.64
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,633.64
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32

Fund Types

Descriptions/Program

0040

REVENUES:

6000-7999: Local Sources	\$332,364.62
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TOTAL REVENUES:	\$332,364.62
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EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$45,072.66
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400-499: Materials & Supplies	\$89,793.14
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600-899: Other Objects	\$47,363.65
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Total Instructional Services	\$182,229.45
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2000-2999: Instructional Support Services

500-599: Capital Outlay	\$2,500.00
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Total Instructional Support Services	\$2,500.00
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4000-4999: Auxiliary Services

300-399: Purchased Services	\$2,971.15
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Total Auxiliary Services	\$2,971.15
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9000-9899: Other Expenditures

400-499: Materials & Supplies	\$82,811.66
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Total Other Expenditures	\$82,811.66
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TOTAL EXPENDITURES:	\$270,512.26
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OTHER FINANCING SOURCES:

9200-9299: Transfers In	\$12,300.00
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TOTAL OTHER FINANCING SOURCES:	\$12,300.00
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OTHER FINANCING USES:

920-929: Transfers Out	\$91,545.05
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TOTAL OTHER FINANCING USES:	\$91,545.05
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$349,757.31
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32

Fund Types

Descriptions/Program

0050

REVENUES:

6000-7999: Local Sources	\$14,839.26
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TOTAL REVENUES:	\$14,839.26
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EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$3,070.35
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400-499: Materials & Supplies	\$9,480.74
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600-899: Other Objects	\$2,748.54
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Total Instructional Services	\$15,299.63
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TOTAL EXPENDITURES:	\$15,299.63
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$15,299.63
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**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit A-II-32

Fund Types

Descriptions/Program

0060

REVENUES:

6000-7999: Local Sources	\$32,719.34
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TOTAL REVENUES:	\$32,719.34
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EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$1,365.64
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400-499: Materials & Supplies	\$11,622.45
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600-899: Other Objects	\$6,009.24
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Total Instructional Services	\$18,997.33
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2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$3,109.27
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600-899: Other Objects	\$110.00
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Total Instructional Support Services	\$3,219.27
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4000-4999: Auxiliary Services

300-399: Purchased Services	\$1,733.78
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Total Auxiliary Services	\$1,733.78
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6000-6999: General Administrative Services

600-899: Other Objects	\$460.00
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Total General Administrative Services	\$460.00
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9000-9899: Other Expenditures

400-499: Materials & Supplies	\$4,248.04
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Total Other Expenditures	\$4,248.04
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TOTAL EXPENDITURES:	\$28,658.42
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OTHER FINANCING USES:

900-997: Other Financing Uses	\$67.00
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920-929: Transfers Out	\$1,845.00
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TOTAL OTHER FINANCING USES:	\$1,912.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$30,570.42
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32

Fund Types

Descriptions/Program

0080

REVENUES:

6000-7999: Local Sources	\$67,551.05
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TOTAL REVENUES:	\$67,551.05
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EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$81,814.58
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600-899: Other Objects	\$200.00
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Total Instructional Services	\$82,014.58
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4000-4999: Auxiliary Services

300-399: Purchased Services	\$424.70
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Total Auxiliary Services	\$424.70
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9000-9899: Other Expenditures

400-499: Materials & Supplies	\$84.87
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Total Other Expenditures	\$84.87
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TOTAL EXPENDITURES:	\$82,524.15
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OTHER FINANCING USES:

920-929: Transfers Out	\$1,259.54
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TOTAL OTHER FINANCING USES:	\$1,259.54
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$83,783.69
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