

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
<b>TOTAL REVENUES:</b>	<b>\$42,519,212.12</b>

**OTHER FINANCING SOURCES:**

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

**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

**TOTAL REVENUES:**

**\$22,957.26**

**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**

**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**

**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**

**4000-4999: Auxiliary Services**

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

**Total Auxiliary Services**

**\$96.88**

**7000-7999: Capital Outlay**

500-599: Capital Outlay	\$2,085,354.29
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**Total Capital Outlay**

**\$2,085,354.29**

**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**

**TOTAL EXPENDITURES:**

**\$8,646,094.19**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$16,597.97

**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:**

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

**TOTAL REVENUES:**

**\$23,933.76**

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
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

<b>Total Instructional Services</b>	<b>\$2,319,234.31</b>
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**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

<b>Total Instructional Support Services</b>	<b>\$654,386.47</b>
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**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

<b>Total Operations &amp; Maintenance Services</b>	<b>\$448,095.28</b>
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**7000-7999: Capital Outlay**

500-599: Capital Outlay	\$438,214.25
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<b>Total Capital Outlay</b>	<b>\$438,214.25</b>
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**TOTAL EXPENDITURES:**

**\$3,859,930.31**

**OTHER FINANCING SOURCES:**

<b>9200-9299: Transfers In</b>	<b>\$13,813.88</b>
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**\$13,813.88**

**OTHER FINANCING USES:**

920-929: Transfers Out	\$49,681.54
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**\$49,681.54**

**TOTAL OTHER FINANCING USES:**

**\$3,895,797.97**

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

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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

**TOTAL REVENUES:**

**\$18,479.51**

**EXPENDITURES:**

**1000-1999: Instructional Services**

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

**2000-2999: Instructional Support Services**

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

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

001-199: Personal Services	\$54,958.72
200-299: Employee Benefits	\$30,507.57
300-399: Purchased Services	\$172,393.23
400-499: Materials & Supplies	\$69,580.53
<b>Total Operations &amp; Maintenance Services</b>	<b>\$327,440.05</b>

**7000-7999: Capital Outlay**

500-599: Capital Outlay	\$193,755.00
<b>Total Capital Outlay</b>	<b>\$193,755.00</b>

**TOTAL EXPENDITURES:**

**\$3,307,790.79**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$11,907.94

**TOTAL OTHER FINANCING SOURCES:**

**\$11,907.94**

**OTHER FINANCING USES:**

920-929: Transfers Out \$18,698.55

**TOTAL OTHER FINANCING USES:**

**\$18,698.55**

**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
<b>Total Instructional Services</b>	<b>\$2,728,185.07</b>

**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
<b>Total Instructional Support Services</b>	<b>\$525,270.66</b>

**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
<b>Total Operations &amp; Maintenance Services</b>	<b>\$298,221.29</b>

**7000-7999: Capital Outlay**

500-599: Capital Outlay	\$36,600.00
<b>Total Capital Outlay</b>	<b>\$36,600.00</b>

**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
<b>Total Other Expenditures</b>	<b>\$147,324.63</b>

**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

**TOTAL REVENUES:**

**\$303.00**

**EXPENDITURES:**

**2000-2999: Instructional Support Services**

001-199: Personal Services \$10,000.00

200-299: Employee Benefits \$2,109.08

300-399: Purchased Services \$2,078.57

**Total Instructional Support Services**

**\$14,187.65**

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

400-499: Materials & Supplies \$136.99

**Total Operations & Maintenance Services**

**\$136.99**

**6000-6999: General Administrative Services**

400-499: Materials & Supplies \$104.67

**Total General Administrative Services**

**\$104.67**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$2,456.96

**Total Other Expenditures**

**\$2,456.96**

**TOTAL EXPENDITURES:**

**\$16,886.27**

**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

**TOTAL REVENUES:**

**\$1,571.05**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$1,496,111.16
200-299: Employee Benefits	\$533,626.33
300-399: Purchased Services	\$2,988.77
400-499: Materials & Supplies	\$36,649.91
<b>Total Instructional Services</b>	<b>\$2,069,376.17</b>

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$447,860.19
200-299: Employee Benefits	\$160,487.95
300-399: Purchased Services	\$11,277.40
400-499: Materials & Supplies	\$10,572.16
<b>Total Instructional Support Services</b>	<b>\$630,197.70</b>

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

001-199: Personal Services	\$52,603.99
200-299: Employee Benefits	\$29,912.16
300-399: Purchased Services	\$116,243.33
400-499: Materials & Supplies	\$46,832.51
<b>Total Operations &amp; Maintenance Services</b>	<b>\$245,591.99</b>

**TOTAL EXPENDITURES:**

**\$2,945,165.86**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$8,217.55

**TOTAL OTHER FINANCING SOURCES:**

**\$8,217.55**

**OTHER FINANCING USES:**

920-929: Transfers Out \$23,893.90

**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:**

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

**\$832,386.82**

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<b>Fund Types</b>		
<b>Descriptions/Program</b>		<b>6000</b>
<b>REVENUES:</b>		
6000-7999: Local Sources		\$2,026.37
<b>TOTAL REVENUES:</b>		<b>\$2,026.37</b>
<b>EXPENDITURES:</b>		
<b>1000-1999: Instructional Services</b>		
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
<b>Total Instructional Services</b>		<b>\$327,317.39</b>
<b>2000-2999: Instructional Support Services</b>		
001-199: Personal Services		\$340,915.43
200-299: Employee Benefits		\$100,267.23
300-399: Purchased Services		\$1,721.01
<b>Total Instructional Support Services</b>		<b>\$442,903.67</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>		
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
<b>Total Operations &amp; Maintenance Services</b>		<b>\$52,225.90</b>
<b>6000-6999: General Administrative Services</b>		
400-499: Materials & Supplies		\$4,682.24
<b>Total General Administrative Services</b>		<b>\$4,682.24</b>
<b>7000-7999: Capital Outlay</b>		
500-599: Capital Outlay		\$879,791.28
<b>Total Capital Outlay</b>		<b>\$879,791.28</b>
<b>9000-9899: Other Expenditures</b>		
400-499: Materials & Supplies		\$827.34
<b>Total Other Expenditures</b>		<b>\$827.34</b>
<b>TOTAL EXPENDITURES:</b>		<b>\$1,707,747.82</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>		<b>\$1,707,747.82</b>

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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
<b>Total Instructional Services</b>	<b>\$69,483.76</b>

**2000-2999: Instructional Support Services**

300-399: Purchased Services	\$6,799.26
<b>Total Instructional Support Services</b>	<b>\$6,799.26</b>

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

300-399: Purchased Services	\$5,057.16
<b>Total Operations &amp; Maintenance Services</b>	<b>\$5,057.16</b>

**TOTAL EXPENDITURES:**

**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:**

**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

**TOTAL REVENUES:**

**\$4,779.83**

**EXPENDITURES:**

**1000-1999: Instructional Services**

001-199: Personal Services	\$425,373.80
200-299: Employee Benefits	\$143,067.36
300-399: Purchased Services	\$31,431.66
400-499: Materials & Supplies	\$560,885.85

**Total Instructional Services**

**\$1,160,758.67**

**2000-2999: Instructional Support Services**

001-199: Personal Services	\$743,686.54
200-299: Employee Benefits	\$204,536.61
300-399: Purchased Services	\$242,870.47
400-499: Materials & Supplies	\$75,864.93

**Total Instructional Support Services**

**\$1,266,958.55**

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

001-199: Personal Services	\$2,427.00
200-299: Employee Benefits	\$347.91
300-399: Purchased Services	\$228,314.78
400-499: Materials & Supplies	\$57,795.77

**Total Operations & Maintenance Services**

**\$288,885.46**

**4000-4999: Auxiliary Services**

300-399: Purchased Services	\$2,142.00
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**Total Auxiliary Services**

**\$2,142.00**

**6000-6999: General Administrative Services**

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

**Total General Administrative Services**

**\$2,010,733.78**

**7000-7999: Capital Outlay**

500-599: Capital Outlay	\$190,173.00
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**Total Capital Outlay**

**\$190,173.00**

**9000-9899: Other Expenditures**

001-199: Personal Services	\$53,732.70
200-299: Employee Benefits	\$7,497.93

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**

**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  
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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

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  
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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**

**0010**

**REVENUES:**

<b>3000-5999: Federal Sources</b>	\$646,040.71
<b>6000-7999: Local Sources</b>	\$497,395.96

**TOTAL REVENUES:**

**\$1,143,436.67**

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
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
<b>Total Instructional Services</b>	<b>\$702,204.41</b>

**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
<b>Total Instructional Support Services</b>	<b>\$12,548.39</b>

**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
<b>Total Operations &amp; Maintenance Services</b>	<b>\$55,039.86</b>

**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
<b>Total Auxiliary Services</b>	<b>\$741,337.81</b>

**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
<b>Total Other Expenditures</b>	<b>\$158,004.38</b>

**TOTAL EXPENDITURES:**

**\$1,669,134.85**

**OTHER FINANCING SOURCES:**

<b>9000-9999: Other Financing Sources</b>	\$117.55
<b>9200-9299: Transfers In</b>	\$86,266.25
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$86,383.80</b>

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  
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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

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  
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**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**

**REVENUES:**

<b>3000-5999: Federal Sources</b>	\$376,812.54
<b>6000-7999: Local Sources</b>	\$418,228.31
<b>TOTAL REVENUES:</b>	<b>\$795,040.85</b>

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
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
<b>Total Instructional Services</b>	<b>\$267,558.19</b>
<b>2000-2999: Instructional Support Services</b>	
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
<b>Total Instructional Support Services</b>	<b>\$15,334.24</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$31,901.77
400-499: Materials & Supplies	\$5,741.09
<b>Total Operations &amp; Maintenance Services</b>	<b>\$37,642.86</b>
<b>4000-4999: Auxiliary Services</b>	
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
<b>Total Auxiliary Services</b>	<b>\$427,234.72</b>
<b>6000-6999: General Administrative Services</b>	
600-899: Other Objects	\$63.90
<b>Total General Administrative Services</b>	<b>\$63.90</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$21,000.00
200-299: Employee Benefits	\$1,606.51
400-499: Materials & Supplies	\$206,604.09
<b>Total Other Expenditures</b>	<b>\$229,210.60</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$977,044.51</b>

STATE OF ALABAMA  
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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**

**STATE OF ALABAMA  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
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**023 - Dale County Board of Education**

**Exhibit A-II-12**

**Fund Types**

**Descriptions/Program**

**0030**

**REVENUES:**

<b>6000-7999: Local Sources</b>	\$59,464.71
<b>TOTAL REVENUES:</b>	<b>\$59,464.71</b>

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
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
<b>Total Instructional Services</b>	<b>\$205,298.47</b>
<b>2000-2999: Instructional Support Services</b>	
001-199: Personal Services	\$2,376.00
200-299: Employee Benefits	\$181.70
400-499: Materials & Supplies	\$2,857.50
<b>Total Instructional Support Services</b>	<b>\$5,415.20</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
400-499: Materials & Supplies	\$3,750.24
<b>Total Operations &amp; Maintenance Services</b>	<b>\$3,750.24</b>
<b>4000-4999: Auxiliary Services</b>	
300-399: Purchased Services	\$1,701.90
<b>Total Auxiliary Services</b>	<b>\$1,701.90</b>
<b>9000-9899: Other Expenditures</b>	
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
<b>Total Other Expenditures</b>	<b>\$58,092.75</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$274,258.56</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	\$17,722.57
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$17,722.57</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$1,594.87
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$1,594.87</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$258,130.86</b>

**STATE OF ALABAMA  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
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**023 - Dale County Board of Education**

**Exhibit A-II-12**

**Fund Types**

**Descriptions/Program**

**0040**

**REVENUES:**

<b>3000-5999: Federal Sources</b>	\$680,354.98
<b>6000-7999: Local Sources</b>	\$286,308.96
<b>TOTAL REVENUES:</b>	<b>\$966,663.94</b>

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
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
<b>Total Instructional Services</b>	<b>\$456,307.84</b>
<b>2000-2999: Instructional Support Services</b>	
500-599: Capital Outlay	\$8,149.00
<b>Total Instructional Support Services</b>	<b>\$8,149.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$10,520.10
400-499: Materials & Supplies	\$16,293.58
<b>Total Operations &amp; Maintenance Services</b>	<b>\$26,813.68</b>
<b>4000-4999: Auxiliary Services</b>	
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
<b>Total Auxiliary Services</b>	<b>\$691,911.30</b>
<b>9000-9899: Other Expenditures</b>	
400-499: Materials & Supplies	\$74,797.06
<b>Total Other Expenditures</b>	<b>\$74,797.06</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,257,978.88</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	<b>\$139,863.56</b>
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$139,863.56</b>
<b>OTHER FINANCING USES:</b>	
920-929: Transfers Out	\$14,453.11
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$14,453.11</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,132,568.43</b>

**STATE OF ALABAMA  
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**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**

**0050**

**REVENUES:**

<b>3000-5999: Federal Sources</b>	\$524,829.38
<b>6000-7999: Local Sources</b>	\$73,156.84
<b>TOTAL REVENUES:</b>	<b>\$597,986.22</b>

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
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
<b>Total Instructional Services</b>	<b>\$180,590.89</b>
<b>2000-2999: Instructional Support Services</b>	
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
<b>Total Instructional Support Services</b>	<b>\$46,811.80</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$20,364.56
400-499: Materials & Supplies	\$2,566.24
<b>Total Operations &amp; Maintenance Services</b>	<b>\$22,930.80</b>
<b>4000-4999: Auxiliary Services</b>	
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
<b>Total Auxiliary Services</b>	<b>\$535,228.16</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$9,950.85
200-299: Employee Benefits	\$1,072.46
400-499: Materials & Supplies	\$20,065.26
<b>Total Other Expenditures</b>	<b>\$31,088.57</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$816,650.22</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	<b>\$30,581.70</b>
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$30,581.70</b>

STATE OF ALABAMA  
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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  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
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**023 - Dale County Board of Education**

**Exhibit A-II-12**

**Fund Types**

**Descriptions/Program**

**0060**

**REVENUES:**

<b>3000-5999: Federal Sources</b>	\$332,407.88
<b>6000-7999: Local Sources</b>	\$47,849.43
<b>TOTAL REVENUES:</b>	<b>\$380,257.31</b>

**EXPENDITURES:**

<b>1000-1999: Instructional Services</b>	
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
<b>Total Instructional Services</b>	<b>\$213,122.22</b>
<b>2000-2999: Instructional Support Services</b>	
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
<b>Total Instructional Support Services</b>	<b>\$38,940.48</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$567.00
400-499: Materials & Supplies	\$16,525.32
<b>Total Operations &amp; Maintenance Services</b>	<b>\$17,092.32</b>
<b>4000-4999: Auxiliary Services</b>	
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
<b>Total Auxiliary Services</b>	<b>\$358,001.60</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$23,307.68
200-299: Employee Benefits	\$3,426.09
400-499: Materials & Supplies	\$5,313.21
<b>Total Other Expenditures</b>	<b>\$32,046.98</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$659,203.60</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	<b>\$12,565.88</b>
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$12,565.88</b>

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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  
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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
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**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:**

<b>1000-1999: Instructional Services</b>	
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
<b>Total Instructional Services</b>	<b>\$227,437.64</b>
<b>2000-2999: Instructional Support Services</b>	
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
<b>Total Instructional Support Services</b>	<b>\$22,639.91</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>	
300-399: Purchased Services	\$19,318.17
400-499: Materials & Supplies	\$15,209.20
<b>Total Operations &amp; Maintenance Services</b>	<b>\$34,527.37</b>
<b>4000-4999: Auxiliary Services</b>	
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
<b>Total Auxiliary Services</b>	<b>\$481,797.60</b>
<b>9000-9899: Other Expenditures</b>	
001-199: Personal Services	\$19,827.50
200-299: Employee Benefits	\$1,516.85
400-499: Materials & Supplies	\$26,965.43
<b>Total Other Expenditures</b>	<b>\$48,309.78</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$814,712.30</b>
<b>OTHER FINANCING SOURCES:</b>	
<b>9200-9299: Transfers In</b>	<b>\$23,927.46</b>
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$23,927.46</b>

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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**

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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:**

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

**\$15,575.00**

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Exhibit A-II-12

Fund Types

Descriptions/Program

8220

**EXPENDITURES:**

**6000-6999: General Administrative Services**

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

**Total General Administrative Services**

**\$57,812.63**

**TOTAL EXPENDITURES:**

**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:** **\$57,812.63**

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
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**Total Auxiliary Services**

\$1,090.00
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**TOTAL EXPENDITURES:**

<b>\$1,090.00</b>
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**TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:**

<b>\$1,090.00</b>
-------------------

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Cost Center  
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
<b>Total Capital Outlay</b>	<b>\$500,000.00</b>

**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
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**TOTAL OTHER FINANCING SOURCES:**

**\$100,000.00**

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

**(\$100,000.00)**

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Debt Service Fund Type  
by Cost Center  
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

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)**

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

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  
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

0020

**EXPENDITURES:**

7000-7999: Capital Outlay		
500-599: Capital Outlay		\$11,865.20
Total Capital Outlay		\$11,865.20
<b>TOTAL EXPENDITURES:</b>		<b>\$11,865.20</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>		<b>\$11,865.20</b>

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Capital Projects Fund Type  
by Cost Center  
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

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:**

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

**TOTAL REVENUES:**

**\$310,482.49**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$92,015.20

400-499: Materials & Supplies \$122,254.32

600-899: Other Objects \$28,197.60

**Total Instructional Services**

**\$242,467.12**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$6,207.08

**Total Auxiliary Services**

**\$6,207.08**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$59,592.09

**Total Other Expenditures**

**\$59,592.09**

**TOTAL EXPENDITURES:**

**\$308,266.29**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$13,928.76

**TOTAL OTHER FINANCING SOURCES:**

**\$13,928.76**

**OTHER FINANCING USES:**

920-929: Transfers Out \$21,675.55

**TOTAL OTHER FINANCING USES:**

**\$21,675.55**

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

**\$316,013.08**

**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

**TOTAL REVENUES:**

**\$3,555.82**

**EXPENDITURES:**

1000-1999: Instructional Services

400-499: Materials & Supplies \$956.25

**Total Instructional Services**

**\$956.25**

9000-9899: Other Expenditures

400-499: Materials & Supplies \$2,677.39

**Total Other Expenditures**

**\$2,677.39**

**TOTAL EXPENDITURES:**

**\$3,633.64**

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

**\$3,633.64**

**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

**TOTAL REVENUES:**

**\$332,364.62**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$45,072.66

400-499: Materials & Supplies \$89,793.14

600-899: Other Objects \$47,363.65

**Total Instructional Services**

**\$182,229.45**

**2000-2999: Instructional Support Services**

500-599: Capital Outlay \$2,500.00

**Total Instructional Support Services**

**\$2,500.00**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$2,971.15

**Total Auxiliary Services**

**\$2,971.15**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$82,811.66

**Total Other Expenditures**

**\$82,811.66**

**TOTAL EXPENDITURES:**

**\$270,512.26**

**OTHER FINANCING SOURCES:**

9200-9299: Transfers In \$12,300.00

**TOTAL OTHER FINANCING SOURCES:**

**\$12,300.00**

**OTHER FINANCING USES:**

920-929: Transfers Out \$91,545.05

**TOTAL OTHER FINANCING USES:**

**\$91,545.05**

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

**\$349,757.31**

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

**TOTAL REVENUES:**

**\$14,839.26**

**EXPENDITURES:**

1000-1999: Instructional Services

300-399: Purchased Services \$3,070.35

400-499: Materials & Supplies \$9,480.74

600-899: Other Objects \$2,748.54

Total Instructional Services

**\$15,299.63**

**TOTAL EXPENDITURES:**

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

**\$15,299.63**

**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

**TOTAL REVENUES:**

**\$32,719.34**

**EXPENDITURES:**

**1000-1999: Instructional Services**

300-399: Purchased Services \$1,365.64

400-499: Materials & Supplies \$11,622.45

600-899: Other Objects \$6,009.24

**Total Instructional Services**

**\$18,997.33**

**2000-2999: Instructional Support Services**

400-499: Materials & Supplies \$3,109.27

600-899: Other Objects \$110.00

**Total Instructional Support Services**

**\$3,219.27**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$1,733.78

**Total Auxiliary Services**

**\$1,733.78**

**6000-6999: General Administrative Services**

600-899: Other Objects \$460.00

**Total General Administrative Services**

**\$460.00**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$4,248.04

**Total Other Expenditures**

**\$4,248.04**

**TOTAL EXPENDITURES:**

**\$28,658.42**

**OTHER FINANCING USES:**

900-997: Other Financing Uses \$67.00

920-929: Transfers Out \$1,845.00

**TOTAL OTHER FINANCING USES:**

**\$1,912.00**

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

**\$30,570.42**

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

**TOTAL REVENUES:**

**\$67,551.05**

**EXPENDITURES:**

**1000-1999: Instructional Services**

400-499: Materials & Supplies \$81,814.58

600-899: Other Objects \$200.00

**Total Instructional Services**

**\$82,014.58**

**4000-4999: Auxiliary Services**

300-399: Purchased Services \$424.70

**Total Auxiliary Services**

**\$424.70**

**9000-9899: Other Expenditures**

400-499: Materials & Supplies \$84.87

**Total Other Expenditures**

**\$84.87**

**TOTAL EXPENDITURES:**

**\$82,524.15**

**OTHER FINANCING USES:**

920-929: Transfers Out \$1,259.54

**TOTAL OTHER FINANCING USES:**

**\$1,259.54**

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

**\$83,783.69**