

Dale County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					0050
		0000	0010	0020	0030	0040	
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,796,091.23	1,548,667.84	1,652,301.48	1,526,802.69	1,511,848.75
EMPLOYEE BENEFITS	200-299	0.00	1,016,531.70	560,887.51	616,723.20	527,711.06	577,781.56
PURCHASED SERVICES	300-399	0.00	3,785.13	4,398.68	4,214.23	14,137.91	3,050.89
MATERIALS & SUPPLIES	400-499	0.00	46,089.53	53,896.77	36,438.08	22,337.51	29,077.74
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	5,995.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,862,497.59	2,167,850.80	2,309,676.99	2,096,984.17	2,121,758.94
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	563,105.07	348,603.54	255,978.61	344,038.11	214,029.09
EMPLOYEE BENEFITS	200-299	0.00	195,326.04	120,773.55	88,505.55	120,321.27	75,013.71
PURCHASED SERVICES	300-399	0.00	11,117.72	9,480.72	3,144.03	7,880.17	3,606.31
MATERIALS & SUPPLIES	400-499	0.00	19,062.58	6,911.89	15,095.23	7,778.46	7,532.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	788,611.41	485,769.70	362,723.42	480,018.01	300,181.77
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	106,880.21	47,566.44	49,779.80	51,789.34	49,169.83
EMPLOYEE BENEFITS	200-299	0.00	56,331.27	28,251.07	28,275.56	28,637.25	28,336.24
PURCHASED SERVICES	300-399	0.00	296,405.55	236,187.35	94,496.18	315,155.71	205,002.90
MATERIALS & SUPPLIES	400-499	0.00	132,036.60	164,079.72	25,021.22	99,862.95	264,453.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	27,380.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	619,033.63	476,084.58	197,572.76	495,445.25	546,962.41



Dale County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					0050
		0000	0010	0020	0030	0040	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	101,169.93	4,815.00	84,068.76	0.00	91,153.70
EMPLOYEE BENEFITS	200-299	0.00	34,788.32	797.62	34,391.79	0.00	37,413.77
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	3,858.95	0.00	259.38	0.00	10,188.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	139,817.20	5,612.62	118,719.93	0.00	138,756.33
TOTAL EXPENDITURES	1000-9899	0.00	5,411,159.83	3,136,517.70	2,989,893.10	3,073,647.43	3,108,859.45
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	87,650.20	99,529.82	40,030.36	64,056.89	33,923.40
OTHER FUND USES	9900-9999						
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	87,650.20	99,529.82	40,030.36	64,056.89	33,923.40
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,498,810.03	3,236,047.52	3,029,923.46	3,137,704.32	3,142,782.85

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0060	0070	0080	3999	8100	8320
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,056,376.57	0.00	1,266,464.57	0.00	9,544.50	0.00
EMPLOYEE BENEFITS	200-299	400,012.70	0.00	466,390.40	0.00	3,515.61	0.00
PURCHASED SERVICES	300-399	4,310.63	0.00	4,762.21	1,273,868.04	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,120.99	17.46	90,854.44	0.00	31,916.61	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		1,470,820.89	17.46	1,828,471.62	1,273,868.04	44,976.72	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	229,452.35	0.00	317,051.63	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	79,927.37	0.00	105,354.62	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,442.49	0.00	9,274.28	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	9,425.12	0.00	6,539.77	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		321,247.33	0.00	438,220.30	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	48,827.34	0.00	50,435.66	0.00	0.00	153,382.92
EMPLOYEE BENEFITS	200-299	28,167.05	0.00	28,134.52	0.00	0.00	58,186.23
PURCHASED SERVICES	300-399	59,247.23	6,843.94	100,981.67	0.00	4,713.23	7,983.49
MATERIALS & SUPPLIES	400-499	41,620.44	0.00	73,879.57	0.00	240.00	6,056.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		177,862.06	6,843.94	253,431.42	0.00	4,953.23	225,608.64



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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0060	0070	0080	3999	8100	8320
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	92,718.69	0.00	150.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	35,543.71	0.00	28.52	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	753.36	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		128,262.40	753.36	178.52	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,099,392.68	7,614.76	2,521,501.86	1,273,868.04	49,929.95	225,608.64
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	37,088.27	0.00	75,079.17	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	37,088.27	0.00	75,079.17	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,136,480.95	7,614.76	2,596,581.03	1,273,868.04	49,929.95	225,608.64

Dale County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
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EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410	8610	(Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	303,937.77	11,672,035.40
EMPLOYEE BENEFITS	200-299	0.00	105,766.69	4,275,320.43
PURCHASED SERVICES	300-399	0.00	9,393.13	1,321,920.85
MATERIALS & SUPPLIES	400-499	0.00	554,598.25	875,347.38
CAPITAL OUTLAY	500-599	0.00	33,046.75	39,041.75
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	1,006,742.59	18,183,665.81
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	543,622.41	2,815,880.81
EMPLOYEE BENEFITS	200-299	0.00	144,656.25	929,878.36
PURCHASED SERVICES	300-399	0.00	74,722.91	121,668.63
MATERIALS & SUPPLIES	400-499	0.00	49,275.27	121,620.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	812,276.84	3,989,048.78
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	3,048.53	560,880.07
EMPLOYEE BENEFITS	200-299	0.00	575.19	284,894.38
PURCHASED SERVICES	300-399	870.00	245,319.79	1,573,207.04
MATERIALS & SUPPLIES	400-499	0.00	34,739.36	841,989.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	27,380.00
TOTAL OPERATION & MAINTENANCE		870.00	283,682.87	3,288,350.79

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-I-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410	8610	(Memo Only)
GOVERNMENTAL - GENERAL				
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	976,641.65	0.00	976,641.65
EMPLOYEE BENEFITS	200-299	663,705.40	0.00	663,705.40
PURCHASED SERVICES	300-399	119,643.56	0.00	119,643.56
MATERIALS & SUPPLIES	400-499	517,464.60	0.00	517,464.60
CAPITAL OUTLAY	500-599	85,282.00	0.00	85,282.00
OTHER OBJECTS	600-997	6.25	0.00	6.25
TOTAL AUXILIARY SERVICES		2,362,743.46	0.00	2,362,743.46
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	800,135.70	800,135.70
EMPLOYEE BENEFITS	200-299	0.00	251,346.38	251,346.38
PURCHASED SERVICES	300-399	0.00	327,613.27	327,613.27
MATERIALS & SUPPLIES	400-499	0.00	247,444.18	247,444.18
CAPITAL OUTLAY	500-599	0.00	21,408.50	21,408.50
OTHER OBJECTS	600-997	0.00	25,312.91	33,712.91
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,673,260.94	1,681,660.94
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	160,405.35	160,405.35
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	160,405.35	160,405.35
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	2,500.00	2,500.00
TOTAL DEBT SERVICE		0.00	2,500.00	2,500.00

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EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410	8610	(Memo Only)
		GOVERNMENTAL - GENERAL		
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	99,071.58	473,147.66
EMPLOYEE BENEFITS	200-299	0.00	18,000.98	160,964.71
PURCHASED SERVICES	300-399	0.00	15,786.50	15,786.50
MATERIALS & SUPPLIES	400-499	0.00	12,822.00	27,882.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	11,597.81	11,597.81
TOTAL OTHER EXPENDITURES		0.00	157,278.87	689,379.23
TOTAL EXPENDITURES	1000-9899	2,363,613.46	4,096,147.46	30,357,754.36
OTHER FUND USES				
TRANSFERS OUT	9910			
	920-929	0.00	645,582.45	1,082,940.56
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	645,582.45	1,082,940.56
TOTAL EXPEND & OTHER FUND USES	(NET)	2,363,613.46	4,741,729.91	31,440,694.92