

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, 2023

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0010	0020	0030	0040	0050
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	3,098,696.85	1,600,994.59	1,747,613.95	1,558,803.69	1,680,516.17
EMPLOYEE BENEFITS	200-299	0.00	1,098,432.06	543,643.25	627,346.55	527,599.56	622,248.12
PURCHASED SERVICES	300-399	0.00	3,784.15	5,035.04	4,192.93	12,177.46	3,854.46
MATERIALS & SUPPLIES	400-499	0.00	47,408.08	80,434.57	16,410.00	39,296.07	16,269.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	4,248,321.14	2,230,107.45	2,395,563.43	2,137,876.78	2,322,888.48
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	595,034.67	390,018.83	282,505.47	353,559.85	218,590.90
EMPLOYEE BENEFITS	200-299	0.00	202,485.77	131,582.03	93,810.01	122,521.09	76,692.93
PURCHASED SERVICES	300-399	0.00	11,654.14	7,471.82	3,547.40	11,599.80	3,188.24
MATERIALS & SUPPLIES	400-499	0.00	11,797.02	5,012.64	7,622.09	3,870.45	8,673.77
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	820,971.60	534,085.32	387,484.97	491,551.19	307,145.84
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	641.25	159,660.64	52,501.48	50,543.70	51,392.00
EMPLOYEE BENEFITS	200-299	0.00	57,408.63	28,814.66	28,816.54	28,926.15	28,941.10
PURCHASED SERVICES	300-399	0.00	311,828.77	298,833.97	102,904.95	160,692.50	149,819.60
MATERIALS & SUPPLIES	400-499	0.00	105,661.50	42,676.05	38,952.74	55,543.61	42,622.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	475,540.15	529,985.32	223,175.71	295,705.96	272,775.39

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, 2023

EXHIBIT A-II-I-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	85,394.55	0.00	83,130.04	0.00	92,860.95
EMPLOYEE BENEFITS	200-299	0.00	35,357.46	0.00	34,856.27	0.00	37,566.73
PURCHASED SERVICES	300-399	0.00	1,580.55	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	19,129.60	0.00	24,702.87	0.00	11,650.82
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	141,462.16	0.00	142,689.18	0.00	142,078.50
TOTAL EXPENDITURES	1000-9899	0.00	5,690,380.80	3,295,913.84	3,150,649.04	2,952,664.42	3,046,623.96
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	99,217.79	94,866.33	51,293.03	52,854.13	64,683.68
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	99,217.79	94,866.33	51,293.03	52,854.13	64,683.68
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,789,598.59	3,390,780.17	3,201,942.07	3,005,518.55	3,111,307.64

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, 2023

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0060	0070	0080	3999	6000	8100
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,178,083.05	0.00	1,338,600.91	0.00	60,540.51	0.00
EMPLOYEE BENEFITS	200-299	431,248.62	0.00	465,148.83	0.00	23,759.30	0.00
PURCHASED SERVICES	300-399	3,927.95	0.00	6,234.93	1,440,452.00	202.78	0.00
MATERIALS & SUPPLIES	400-499	7,841.97	75.60	39,167.20	0.00	214,624.81	249,526.37
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		1,621,101.59	75.60	1,849,151.87	1,440,452.00	299,127.40	249,526.37
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	237,728.23	0.00	344,460.85	0.00	192,762.80	0.00
EMPLOYEE BENEFITS	200-299	81,136.55	0.00	110,821.25	0.00	57,633.97	0.00
PURCHASED SERVICES	300-399	3,366.28	0.00	7,287.39	0.00	10,402.11	0.00
MATERIALS & SUPPLIES	400-499	6,356.81	0.00	4,526.38	0.00	4,048.22	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		328,587.87	0.00	467,095.87	0.00	264,847.10	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	52,526.40	0.00	49,233.58	0.00	10,311.04	0.00
EMPLOYEE BENEFITS	200-299	28,907.16	0.00	26,499.21	0.00	1,937.49	0.00
PURCHASED SERVICES	300-399	71,777.47	5,250.81	94,405.91	0.00	162,344.74	7,851.03
MATERIALS & SUPPLIES	400-499	64,357.40	1,817.36	83,434.06	0.00	35,795.15	80.00
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 OPERATION & MAINTENANCE		217,568.43	7,068.17	253,572.76	0.00	210,388.42	7,931.03

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, 2023

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL						
		0060	0070	0080	3999	6000	8100	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	94,423.31	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	37,681.21	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	611.40	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	1,717.12	628.85	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		134,433.04	628.85	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,303,426.68	7,772.62	2,571,556.24	1,440,452.00	786,664.16	257,457.40	
OTHER FUND USES								
TRANSFERS OUT	9910							
	920-929	40,093.64	0.00	47,590.16	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)	40,093.64	0.00	47,590.16	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	2,343,520.32	7,772.62	2,619,146.40	1,440,452.00	786,664.16	257,457.40	

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, 2023

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	8610	8620	(Memo Only)
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	274,400.50	0.00	12,538,250.22
EMPLOYEE BENEFITS	200-299	0.00	0.00	85,908.17	0.00	4,425,334.46
PURCHASED SERVICES	300-399	0.00	0.00	15,262.05	0.00	1,495,123.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	211,316.20	0.00	922,370.60
CAPITAL OUTLAY	500-599	0.00	0.00	22,035.00	0.00	22,035.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	608,921.92	0.00	19,403,114.03
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	436,746.17	0.00	3,051,407.77
EMPLOYEE BENEFITS	200-299	0.00	0.00	111,300.41	0.00	987,984.01
PURCHASED SERVICES	300-399	0.00	0.00	234,909.83	0.00	293,427.01
MATERIALS & SUPPLIES	400-499	0.00	0.00	30,997.42	0.00	82,904.80
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	813,953.83	0.00	4,415,723.59
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	177,183.11	0.00	901.18	0.00	604,894.38
EMPLOYEE BENEFITS	200-299	66,804.16	0.00	171.06	0.00	297,226.16
PURCHASED SERVICES	300-399	7,320.65	1,979.88	279,360.04	0.00	1,654,370.32
MATERIALS & SUPPLIES	400-499	1,614.89	9,959.05	228,468.45	0.00	710,982.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		252,922.81	11,938.93	508,900.73	0.00	3,267,473.81

Dale County Board of Education
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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	8610	8620	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	1,062,408.78	5,810.85	0.00	1,074,252.81
EMPLOYEE BENEFITS	200-299	0.00	680,966.66	1,219.13	0.00	683,328.98
PURCHASED SERVICES	300-399	0.00	81,552.89	0.00	0.00	81,552.89
MATERIALS & SUPPLIES	400-499	0.00	527,481.72	0.00	0.00	527,481.72
CAPITAL OUTLAY	500-599	0.00	177,146.28	0.00	0.00	177,146.28
OTHER OBJECTS	600-997	0.00	1.25	0.00	0.00	1.25
TOTAL AUXILIARY SERVICES		0.00	2,529,557.58	7,029.98	0.00	2,543,763.93
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	880,625.29	0.00	880,625.29
EMPLOYEE BENEFITS	200-299	0.00	0.00	270,712.28	0.00	270,712.28
PURCHASED SERVICES	300-399	0.00	0.00	383,781.82	562.34	386,112.16
MATERIALS & SUPPLIES	400-499	0.00	0.00	184,616.88	0.00	191,723.99
CAPITAL OUTLAY	500-599	0.00	0.00	21,408.50	0.00	21,408.50
OTHER OBJECTS	600-997	0.00	0.00	30,237.28	0.00	38,637.28
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,771,382.05	562.34	1,789,219.50
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	8,716.00	0.00	36,860.74
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	8,716.00	0.00	36,860.74
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	2,500.00	0.00	2,500.00
TOTAL DEBT SERVICE		0.00	0.00	2,500.00	0.00	2,500.00

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	8610	8620	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	60,696.63	0.00	416,505.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	7,542.70	0.00	153,004.37
PURCHASED SERVICES	300-399	0.00	0.00	7,512.00	0.00	9,703.95
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	57,829.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	10,974.01	0.00	10,974.01
TOTAL OTHER EXPENDITURES		0.00	0.00	86,725.34	0.00	648,017.07
TOTAL EXPENDITURES	1000-9899	252,922.81	2,541,496.51	3,808,129.85	562.34	32,106,672.67
OTHER FUND USES						
TRANSFERS OUT	9910	0.00	0.00	646,326.21	0.00	1,096,924.97
OTHER FUND USES	920-929					
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	646,326.21	0.00	1,096,924.97
TOTAL EXPEND & OTHER FUND USES	(NET)	252,922.81	2,541,496.51	4,454,456.06	562.34	33,203,597.64