

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$22,878,982.00

6000-7999: Local Sources \$2,285,620.00

TOTAL REVENUES: **\$25,164,602.00**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$12,475,210.59

200-299: Employee Benefits \$4,580,531.69

300-399: Purchased Services \$28,605.96

400-499: Materials & Supplies \$628,975.51

Total Instructional Services **\$17,713,323.75**

2000-2999: Instructional Support Services

001-199: Personal Services \$3,485,204.59

200-299: Employee Benefits \$1,184,572.84

300-399: Purchased Services \$73,062.01

400-499: Materials & Supplies \$40,407.27

Total Instructional Support Services **\$4,783,246.71**

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$624,608.85

200-299: Employee Benefits \$311,351.21

300-399: Purchased Services \$667,738.02

Total Operations & Maintenance Services **\$1,603,698.08**

6000-6999: General Administrative Services

001-199: Personal Services \$748,527.97

200-299: Employee Benefits \$235,879.85

400-499: Materials & Supplies \$424.00

Total General Administrative Services **\$984,831.82**

9000-9899: Other Expenditures

001-199: Personal Services \$52,293.75

200-299: Employee Benefits \$27,207.89

Total Other Expenditures **\$79,501.64**

TOTAL EXPENDITURES: **\$25,164,602.00**

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: **\$25,164,602.00**

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: **\$0.00**

BEGINNING FUND BALANCE - OCT. 1: **\$0.00**

ENDING FUND BALANCE - SEPT. 30: **\$0.00**

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1126-0

REVENUES:

1000-2999: State Sources	\$1,014,686.00
--------------------------	----------------

TOTAL REVENUES:

\$1,014,686.00

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$825,660.00
-----------------------------	--------------

Total Instructional Services

\$825,660.00

4000-4999: Auxiliary Services

400-499: Materials & Supplies	\$150,000.00
-------------------------------	--------------

Total Auxiliary Services

\$150,000.00

6000-6999: General Administrative Services

300-399: Purchased Services	\$39,026.00
-----------------------------	-------------

Total General Administrative Services

\$39,026.00

TOTAL EXPENDITURES:

\$1,014,686.00

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

\$1,014,686.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1132-0

REVENUES:

1000-2999: State Sources	\$445,482.46
--------------------------	--------------

TOTAL REVENUES:

\$445,482.46

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$369,864.05
----------------------------	--------------

200-299: Employee Benefits	\$75,618.41
----------------------------	-------------

Total Instructional Services	\$445,482.46
------------------------------	---------------------

TOTAL EXPENDITURES:

\$445,482.46

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

\$445,482.46

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1133-0

REVENUES:

1000-2999: State Sources	\$6,000.00
--------------------------	------------

TOTAL REVENUES:

\$6,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$5,000.00
----------------------------	------------

200-299: Employee Benefits	\$1,000.00
----------------------------	------------

Total Instructional Services	\$6,000.00
-------------------------------------	-------------------

TOTAL EXPENDITURES:

\$6,000.00

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

\$6,000.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1134-0

REVENUES:

1000-2999: State Sources	\$50,000.00
--------------------------	-------------

TOTAL REVENUES:

\$50,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$34,760.00
----------------------------	-------------

200-299: Employee Benefits	\$6,730.18
----------------------------	------------

400-499: Materials & Supplies	\$3,172.90
-------------------------------	------------

Total Instructional Services	\$44,663.08
-------------------------------------	--------------------

2000-2999: Instructional Support Services

001-199: Personal Services	\$885.00
----------------------------	----------

200-299: Employee Benefits	\$111.80
----------------------------	----------

300-399: Purchased Services	\$2,146.51
-----------------------------	------------

Total Instructional Support Services	\$3,143.31
---	-------------------

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$1,887.00
----------------------------	------------

200-299: Employee Benefits	\$306.61
----------------------------	----------

Total Operations & Maintenance Services	\$2,193.61
--	-------------------

TOTAL EXPENDITURES:

\$50,000.00

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

\$50,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1220-0

REVENUES:

1000-2999: State Sources	\$421,756.00
--------------------------	--------------

TOTAL REVENUES:

\$421,756.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$212,312.21
----------------------------	--------------

200-299: Employee Benefits	\$89,126.06
----------------------------	-------------

300-399: Purchased Services	\$3,216.05
-----------------------------	------------

400-499: Materials & Supplies	\$7,015.79
-------------------------------	------------

Total Instructional Support Services	\$311,670.11
--------------------------------------	---------------------

TOTAL EXPENDITURES:

\$311,670.11

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

\$311,670.11

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$110,085.89

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$110,085.89

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1221-0

REVENUES:

1000-2999: State Sources	\$69,694.00
--------------------------	-------------

TOTAL REVENUES:

\$69,694.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services	\$54,779.40
----------------------------	-------------

200-299: Employee Benefits	\$14,914.60
----------------------------	-------------

Total General Administrative Services	\$69,694.00
--	--------------------

TOTAL EXPENDITURES:

\$69,694.00

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

\$69,694.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1222-0

REVENUES:

1000-2999: State Sources	\$41,472.00
--------------------------	-------------

TOTAL REVENUES:

\$41,472.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$2,310.00
----------------------------	------------

200-299: Employee Benefits	\$176.33
----------------------------	----------

300-399: Purchased Services	\$999.24
-----------------------------	----------

400-499: Materials & Supplies	\$16,786.56
-------------------------------	-------------

Total Instructional Services

\$20,272.13

4000-4999: Auxiliary Services

001-199: Personal Services	\$90.00
----------------------------	---------

200-299: Employee Benefits	\$6.88
----------------------------	--------

Total Auxiliary Services

\$96.88

TOTAL EXPENDITURES:

\$20,369.01

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

\$20,369.01

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$21,102.99

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$21,102.99

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1225-0

REVENUES:

1000-2999: State Sources	\$90,000.00
--------------------------	-------------

TOTAL REVENUES:

\$90,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$67,049.42
----------------------------	-------------

200-299: Employee Benefits	\$22,950.58
----------------------------	-------------

Total Instructional Services	\$90,000.00
------------------------------	--------------------

TOTAL EXPENDITURES:

\$90,000.00

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

\$90,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1230-0

REVENUES:

1000-2999: State Sources	\$340,000.00
--------------------------	--------------

TOTAL REVENUES:

\$340,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$251,809.82
----------------------------	--------------

200-299: Employee Benefits	\$87,843.96
----------------------------	-------------

400-499: Materials & Supplies	\$346.22
-------------------------------	----------

Total Instructional Services	\$340,000.00
------------------------------	---------------------

TOTAL EXPENDITURES:

\$340,000.00

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

\$340,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1232-0

REVENUES:

1000-2999: State Sources	\$7,730.00
--------------------------	------------

TOTAL REVENUES:

\$7,730.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$7,730.00
-------------------------------	------------

Total Instructional Support Services	\$7,730.00
--------------------------------------	------------

TOTAL EXPENDITURES:

\$7,730.00

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

\$7,730.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1235-0

REVENUES:

1000-2999: State Sources	\$9,177.00
--------------------------	------------

TOTAL REVENUES:

\$9,177.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$9,177.00
-------------------------------	------------

Total Instructional Support Services	\$9,177.00
--------------------------------------	------------

TOTAL EXPENDITURES:

\$9,177.00

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

\$9,177.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1240-0

REVENUES:

1000-2999: State Sources	\$55,177.00
--------------------------	-------------

TOTAL REVENUES:

\$55,177.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$37,550.45
----------------------------	-------------

200-299: Employee Benefits	\$3,742.90
----------------------------	------------

400-499: Materials & Supplies	\$1,989.10
-------------------------------	------------

Total Other Expenditures	\$43,282.45
--------------------------	--------------------

TOTAL EXPENDITURES:

\$43,282.45

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

\$43,282.45

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$11,894.55

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$11,894.55

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1252-0

REVENUES:

1000-2999: State Sources	\$24,052.00
--------------------------	-------------

TOTAL REVENUES:

\$24,052.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$17,127.83
----------------------------	-------------

200-299: Employee Benefits	\$5,982.16
----------------------------	------------

400-499: Materials & Supplies	\$942.01
-------------------------------	----------

Total Instructional Services	\$24,052.00
-------------------------------------	--------------------

TOTAL EXPENDITURES:

\$24,052.00

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

\$24,052.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1255-0

REVENUES:

1000-2999: State Sources	\$66,686.55
--------------------------	-------------

TOTAL REVENUES:

\$66,686.55

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services	\$66,686.55
-----------------------------	-------------

Total Instructional Support Services

\$66,686.55

TOTAL EXPENDITURES:

\$66,686.55

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

\$66,686.55

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1256-0

REVENUES:

1000-2999: State Sources	\$56,000.00
--------------------------	-------------

TOTAL REVENUES:

\$56,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services	\$56,000.00
-----------------------------	-------------

Total Instructional Support Services

\$56,000.00

TOTAL EXPENDITURES:

\$56,000.00

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

\$56,000.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1257-0

REVENUES:

1000-2999: State Sources	\$22,258.00
--------------------------	-------------

TOTAL REVENUES:

\$22,258.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$18,720.00
----------------------------	-------------

200-299: Employee Benefits	\$3,538.00
----------------------------	------------

Total Instructional Services	\$22,258.00
------------------------------	-------------

TOTAL EXPENDITURES:

\$22,258.00

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

\$22,258.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1258-0

REVENUES:

1000-2999: State Sources	\$4,138.00
--------------------------	------------

TOTAL REVENUES:

\$4,138.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$3,430.00
----------------------------	------------

200-299: Employee Benefits	\$708.00
----------------------------	----------

Total Instructional Support Services	\$4,138.00
---	-------------------

TOTAL EXPENDITURES:

\$4,138.00

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

\$4,138.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1260-0

REVENUES:

1000-2999: State Sources	\$37,037.76
--------------------------	-------------

TOTAL REVENUES:

\$37,037.76

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$220.00
----------------------------	----------

200-299: Employee Benefits	\$16.83
----------------------------	---------

400-499: Materials & Supplies	\$35,901.87
-------------------------------	-------------

Total Instructional Services	\$36,138.70
-------------------------------------	--------------------

2000-2999: Instructional Support Services

300-399: Purchased Services	\$899.06
-----------------------------	----------

Total Instructional Support Services	\$899.06
---	-----------------

TOTAL EXPENDITURES:

\$37,037.76

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

\$37,037.76

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1262-0

REVENUES:

1000-2999: State Sources	\$12,506.00
--------------------------	-------------

TOTAL REVENUES:

\$12,506.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$12,506.00
-------------------------------	-------------

Total Instructional Support Services	\$12,506.00
--------------------------------------	--------------------

TOTAL EXPENDITURES:

\$12,506.00

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

\$12,506.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1271-0

REVENUES:

1000-2999: State Sources	\$40,000.00
--------------------------	-------------

TOTAL REVENUES:

\$40,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$28,663.20
----------------------------	-------------

200-299: Employee Benefits	\$11,336.80
----------------------------	-------------

Total Instructional Support Services	\$40,000.00
---	--------------------

TOTAL EXPENDITURES:

\$40,000.00

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

\$40,000.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1273-0

REVENUES:

1000-2999: State Sources	\$22,000.00
--------------------------	-------------

TOTAL REVENUES:

\$22,000.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$20,000.00
-------------------------------	-------------

Total Instructional Services

\$20,000.00

2000-2999: Instructional Support Services

300-399: Purchased Services	\$2,000.00
-----------------------------	------------

Total Instructional Support Services

\$2,000.00

TOTAL EXPENDITURES:

\$22,000.00

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

\$22,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1274-0

REVENUES:

1000-2999: State Sources	\$221,013.71
--------------------------	--------------

TOTAL REVENUES:

\$221,013.71

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$182,500.00
----------------------------	--------------

200-299: Employee Benefits	\$38,513.71
----------------------------	-------------

Total Instructional Support Services	\$221,013.71
--------------------------------------	---------------------

TOTAL EXPENDITURES:

\$221,013.71

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

\$221,013.71

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1275-0

REVENUES:

1000-2999: State Sources	\$47,636.00
--------------------------	-------------

TOTAL REVENUES:

\$47,636.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$26,623.28
----------------------------	-------------

200-299: Employee Benefits	\$9,281.15
----------------------------	------------

400-499: Materials & Supplies	\$3,885.67
-------------------------------	------------

Total Instructional Services	\$39,790.10
-------------------------------------	--------------------

2000-2999: Instructional Support Services

300-399: Purchased Services	\$4,095.90
-----------------------------	------------

400-499: Materials & Supplies	\$3,750.00
-------------------------------	------------

Total Instructional Support Services	\$7,845.90
---	-------------------

TOTAL EXPENDITURES:

\$47,636.00

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

\$47,636.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-0

REVENUES:

1000-2999: State Sources	\$5,400.00
--------------------------	------------

TOTAL REVENUES:

\$5,400.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$4,500.00
----------------------------	------------

200-299: Employee Benefits	\$900.00
----------------------------	----------

Total Instructional Services	\$5,400.00
------------------------------	-------------------

TOTAL EXPENDITURES:

\$5,400.00

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

\$5,400.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1280-0

REVENUES:

1000-2999: State Sources	\$47,890.00
--------------------------	-------------

TOTAL REVENUES:

\$47,890.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$29,251.66
----------------------------	-------------

200-299: Employee Benefits	\$5,958.67
----------------------------	------------

Total Instructional Services	\$35,210.33
-------------------------------------	--------------------

2000-2999: Instructional Support Services

300-399: Purchased Services	\$11,649.36
-----------------------------	-------------

600-899: Other Objects	\$1,030.31
------------------------	------------

Total Instructional Support Services	\$12,679.67
---	--------------------

TOTAL EXPENDITURES:

\$47,890.00

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

\$47,890.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1281-0

REVENUES:

1000-2999: State Sources	\$199,885.00
--------------------------	--------------

TOTAL REVENUES:

\$199,885.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$6,130.00
-------------------------------	------------

Total Instructional Services

\$6,130.00

7000-7999: Capital Outlay

500-599: Capital Outlay	\$193,755.00
-------------------------	--------------

Total Capital Outlay

\$193,755.00

TOTAL EXPENDITURES:

\$199,885.00

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

\$199,885.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1282-0

REVENUES:

1000-2999: State Sources	\$7,776.89
--------------------------	------------

TOTAL REVENUES:

\$7,776.89

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$6,426.14
----------------------------	------------

200-299: Employee Benefits	\$1,350.75
----------------------------	------------

Total Instructional Services	\$7,776.89
------------------------------	------------

TOTAL EXPENDITURES:

\$7,776.89

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

\$7,776.89

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1284-0

REVENUES:

1000-2999: State Sources \$102,168.00

TOTAL REVENUES:

\$102,168.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$62,361.98

200-299: Employee Benefits \$20,997.45

300-399: Purchased Services \$646.54

Total Instructional Services

\$84,005.97

2000-2999: Instructional Support Services

300-399: Purchased Services \$159.60

Total Instructional Support Services

\$159.60

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$18,002.43

Total Operations & Maintenance Services

\$18,002.43

TOTAL EXPENDITURES:

\$102,168.00

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

\$102,168.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1286-0

REVENUES:

1000-2999: State Sources	\$30,000.00
--------------------------	-------------

TOTAL REVENUES:

\$30,000.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$21,965.84
----------------------------	-------------

200-299: Employee Benefits	\$7,989.67
----------------------------	------------

Total Instructional Services	\$29,955.51
------------------------------	--------------------

2000-2999: Instructional Support Services

300-399: Purchased Services	\$44.49
-----------------------------	---------

Total Instructional Support Services	\$44.49
--------------------------------------	----------------

TOTAL EXPENDITURES:

\$30,000.00

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

\$30,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-0

REVENUES:

1000-2999: State Sources	\$72,484.00
--------------------------	-------------

TOTAL REVENUES:

\$72,484.00

EXPENDITURES:

6000-6999: General Administrative Services

001-199: Personal Services	\$12,403.98
----------------------------	-------------

200-299: Employee Benefits	\$4,982.81
----------------------------	------------

300-399: Purchased Services	\$3,097.21
-----------------------------	------------

400-499: Materials & Supplies	\$52,000.00
-------------------------------	-------------

Total General Administrative Services

\$72,484.00

TOTAL EXPENDITURES:

\$72,484.00

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

\$72,484.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources	\$2,253,237.00
---------------------------------	-----------------------

TOTAL REVENUES:

\$2,253,237.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services	\$1,168,705.10
----------------------------	----------------

200-299: Employee Benefits	\$720,327.61
----------------------------	--------------

300-399: Purchased Services	\$34,358.78
-----------------------------	-------------

400-499: Materials & Supplies	\$289,845.51
-------------------------------	--------------

500-599: Capital Outlay	\$40,000.00
-------------------------	-------------

Total Auxiliary Services	\$2,253,237.00
---------------------------------	-----------------------

TOTAL EXPENDITURES:

\$2,253,237.00

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

\$2,253,237.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1410-0

REVENUES:

1000-2999: State Sources	\$89,210.00
--------------------------	-------------

TOTAL REVENUES:

\$89,210.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$65,236.59
----------------------------	-------------

200-299: Employee Benefits	\$19,139.99
----------------------------	-------------

300-399: Purchased Services	\$1,617.46
-----------------------------	------------

Total Instructional Support Services	\$85,994.04
---	--------------------

9000-9899: Other Expenditures

001-199: Personal Services	\$2,663.38
----------------------------	------------

200-299: Employee Benefits	\$552.58
----------------------------	----------

Total Other Expenditures	\$3,215.96
---------------------------------	-------------------

TOTAL EXPENDITURES:

\$89,210.00

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

\$89,210.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1415-0

REVENUES:

1000-2999: State Sources	\$3,499.00
--------------------------	------------

TOTAL REVENUES:

\$3,499.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$3,499.00
-------------------------------	------------

Total Instructional Services

\$3,499.00

TOTAL EXPENDITURES:

\$3,499.00

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

\$3,499.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1416-0

REVENUES:

1000-2999: State Sources	\$2,693.00
--------------------------	------------

TOTAL REVENUES:

\$2,693.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$2,693.00
-------------------------------	------------

Total Instructional Support Services	\$2,693.00
--------------------------------------	------------

TOTAL EXPENDITURES:

\$2,693.00

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

\$2,693.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1417-0

REVENUES:

1000-2999: State Sources	\$28,000.00
--------------------------	-------------

TOTAL REVENUES:

\$28,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$21,322.31
-------------------------------	-------------

Total Instructional Support Services	\$21,322.31
--------------------------------------	-------------

TOTAL EXPENDITURES:

\$21,322.31

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

\$21,322.31

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$6,677.69

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$6,677.69

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1520-0

REVENUES:

1000-2999: State Sources	\$58,282.00
--------------------------	-------------

TOTAL REVENUES:

\$58,282.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$43,272.53
----------------------------	-------------

200-299: Employee Benefits	\$15,009.47
----------------------------	-------------

Total Other Expenditures	\$58,282.00
--------------------------	--------------------

TOTAL EXPENDITURES:

\$58,282.00

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

\$58,282.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1720-0

REVENUES:

1000-2999: State Sources	\$456,000.00
--------------------------	--------------

TOTAL REVENUES:

\$456,000.00

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$328,811.75
----------------------------	--------------

200-299: Employee Benefits	\$126,996.25
----------------------------	--------------

400-499: Materials & Supplies	\$192.00
-------------------------------	----------

Total Other Expenditures	\$456,000.00
--------------------------	---------------------

TOTAL EXPENDITURES:

\$456,000.00

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

\$456,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1761-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$49,190.91

Total Instructional Services

\$49,190.91

7000-7999: Capital Outlay

500-599: Capital Outlay

\$879,791.28

Total Capital Outlay

\$879,791.28

TOTAL EXPENDITURES:

\$928,982.19

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

\$928,982.19

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$928,982.19)

BEGINNING FUND BALANCE - OCT. 1:

\$975,000.00

ENDING FUND BALANCE - SEPT. 30:

\$46,017.81

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

REVENUES:

1000-2999: State Sources	\$3,584,485.00
--------------------------	----------------

TOTAL REVENUES:

\$3,584,485.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$1,460.00
----------------------------	------------

200-299: Employee Benefits	\$108.28
----------------------------	----------

400-499: Materials & Supplies	\$18,224.53
-------------------------------	-------------

Total Instructional Services

\$19,792.81

3000-3999: Operations & Maintenance Services

001-199: Personal Services	\$540.00
----------------------------	----------

200-299: Employee Benefits	\$41.30
----------------------------	---------

300-399: Purchased Services	\$348,652.59
-----------------------------	--------------

400-499: Materials & Supplies	\$229,710.22
-------------------------------	--------------

Total Operations & Maintenance Services

\$578,944.11

4000-4999: Auxiliary Services

500-599: Capital Outlay	\$673,303.00
-------------------------	--------------

Total Auxiliary Services

\$673,303.00

6000-6999: General Administrative Services

300-399: Purchased Services	\$253,269.00
-----------------------------	--------------

Total General Administrative Services

\$253,269.00

7000-7999: Capital Outlay

500-599: Capital Outlay	\$2,750,341.54
-------------------------	----------------

Total Capital Outlay

\$2,750,341.54

TOTAL EXPENDITURES:

\$4,275,650.46

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

\$4,275,650.46

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$691,165.46)

BEGINNING FUND BALANCE - OCT. 1:

\$3,181,279.00

ENDING FUND BALANCE - SEPT. 30:

\$2,490,113.54

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1768-0

REVENUES:

1000-2999: State Sources	\$75,000.00
--------------------------	-------------

TOTAL REVENUES:

\$75,000.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$73,419.00
-------------------------------	-------------

Total Instructional Services

\$73,419.00

4000-4999: Auxiliary Services

300-399: Purchased Services	\$1,581.00
-----------------------------	------------

Total Auxiliary Services

\$1,581.00

TOTAL EXPENDITURES:

\$75,000.00

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

\$75,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1769-0

REVENUES:

1000-2999: State Sources	\$54,150.00
--------------------------	-------------

TOTAL REVENUES:

\$54,150.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$46,539.42
-------------------------------	-------------

Total Instructional Services

\$46,539.42

9000-9899: Other Expenditures

001-199: Personal Services	\$5,025.00
----------------------------	------------

200-299: Employee Benefits	\$2,585.58
----------------------------	------------

Total Other Expenditures

\$7,610.58

TOTAL EXPENDITURES:

\$54,150.00

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

\$54,150.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1771-0

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$41,295.00

500-599: Capital Outlay

\$10,545.00

Total Instructional Services

\$51,840.00

TOTAL EXPENDITURES:

\$51,840.00

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

\$51,840.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$51,840.00)

BEGINNING FUND BALANCE - OCT. 1:

\$51,840.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1772-0

REVENUES:

1000-2999: State Sources	\$127,455.00
--------------------------	--------------

TOTAL REVENUES:

\$127,455.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$111,577.00
-------------------------------	--------------

Total Instructional Services

\$111,577.00

TOTAL EXPENDITURES:

\$111,577.00

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

\$111,577.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$15,878.00

BEGINNING FUND BALANCE - OCT. 1:

\$111,577.00

ENDING FUND BALANCE - SEPT. 30:

\$127,455.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1773-0

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services	\$42,562.96
200-299: Employee Benefits	\$18,186.58
300-399: Purchased Services	\$561.33
400-499: Materials & Supplies	\$37,671.49

Total Instructional Support Services

\$98,982.36

TOTAL EXPENDITURES:

\$98,982.36

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

\$98,982.36

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

(\$98,982.36)

BEGINNING FUND BALANCE - OCT. 1:

\$98,982.36

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1774-0

REVENUES:

1000-2999: State Sources	\$42,000.00
--------------------------	-------------

TOTAL REVENUES:

\$42,000.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$27,786.77
-------------------------------	-------------

Total Instructional Services

\$27,786.77

9000-9899: Other Expenditures

001-199: Personal Services	\$11,794.32
----------------------------	-------------

200-299: Employee Benefits	\$2,418.91
----------------------------	------------

Total Other Expenditures

\$14,213.23

TOTAL EXPENDITURES:

\$42,000.00

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

\$42,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1775-0

REVENUES:

1000-2999: State Sources	\$2,924.00
--------------------------	------------

TOTAL REVENUES:

\$2,924.00

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$2,924.00
-------------------------------	------------

Total Instructional Support Services	\$2,924.00
--------------------------------------	-------------------

TOTAL EXPENDITURES:

\$2,924.00

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

\$2,924.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1776-0

REVENUES:

1000-2999: State Sources	\$134,056.00
--------------------------	--------------

TOTAL REVENUES:

\$134,056.00

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

\$0.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$134,056.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$134,056.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2130-0

REVENUES:

1000-2999: State Sources	\$2,424.00
--------------------------	------------

TOTAL REVENUES:

\$2,424.00

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

\$0.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$2,424.00

BEGINNING FUND BALANCE - OCT. 1:

\$2,377.00

ENDING FUND BALANCE - SEPT. 30:

\$4,801.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2259-0

REVENUES:

1000-2999: State Sources	\$1,000.59
--------------------------	------------

TOTAL REVENUES:

\$1,000.59

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies	\$1,000.59
-------------------------------	------------

Total Instructional Support Services	\$1,000.59
--------------------------------------	-------------------

TOTAL EXPENDITURES:

\$1,000.59

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

\$1,000.59

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2901-0

REVENUES:

1000-2999: State Sources	\$40,248.00
--------------------------	-------------

TOTAL REVENUES:

\$40,248.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$30,000.00
----------------------------	-------------

200-299: Employee Benefits	\$6,295.30
----------------------------	------------

Total Instructional Services

\$36,295.30

9000-9899: Other Expenditures

001-199: Personal Services	\$3,582.05
----------------------------	------------

200-299: Employee Benefits	\$370.65
----------------------------	----------

Total Other Expenditures

\$3,952.70

TOTAL EXPENDITURES:

\$40,248.00

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

\$40,248.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

5990-0

REVENUES:

3000-5999: Federal Sources

\$5,400.00

TOTAL REVENUES:

\$5,400.00

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

\$0.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$5,400.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$5,400.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

1000-2999: State Sources	\$10,500.00
3000-5999: Federal Sources	\$26,198.00
6000-7999: Local Sources	\$6,726,270.80
8000-8999: Other Sources	\$61,843.94

TOTAL REVENUES:

\$6,824,812.74

EXPENDITURES:

1000-1999: Instructional Services	
001-199: Personal Services	\$377,098.90
200-299: Employee Benefits	\$74,930.69
300-399: Purchased Services	\$36,569.34
400-499: Materials & Supplies	\$16,159.07
Total Instructional Services	\$504,758.00

2000-2999: Instructional Support Services

001-199: Personal Services	\$226,104.30
200-299: Employee Benefits	\$17,671.07
300-399: Purchased Services	\$88,831.08
400-499: Materials & Supplies	\$13,473.78

Total Instructional Support Services

\$346,080.23

3000-3999: Operations & Maintenance Services

300-399: Purchased Services	\$310,498.08
400-499: Materials & Supplies	\$461,062.24

Total Operations & Maintenance Services

\$771,560.32

4000-4999: Auxiliary Services

001-199: Personal Services	\$30,162.30
200-299: Employee Benefits	\$4,502.65
300-399: Purchased Services	\$97,604.06
400-499: Materials & Supplies	\$43,248.56
500-599: Capital Outlay	\$20,191.00

Total Auxiliary Services

\$195,708.57

6000-6999: General Administrative Services

001-199: Personal Services	\$195,062.28
200-299: Employee Benefits	\$53,358.39
300-399: Purchased Services	\$176,423.03
400-499: Materials & Supplies	\$102,367.61
500-599: Capital Outlay	\$38,249.00
600-899: Other Objects	\$30,805.56

Total General Administrative Services

\$596,265.87

9000-9899: Other Expenditures

001-199: Personal Services	\$1,440.00
----------------------------	------------

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6001-0
200-299: Employee Benefits	\$308.46
300-399: Purchased Services	\$3,653.20
400-499: Materials & Supplies	\$2,772.33
600-899: Other Objects	\$1,000.00
Total Other Expenditures	\$9,173.99
TOTAL EXPENDITURES:	\$2,423,546.98
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$75,713.73
9200-9299: Transfers In	\$54,389.08
TOTAL OTHER FINANCING SOURCES:	\$130,102.81
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,750.00
920-929: Transfers Out	\$877,897.61
TOTAL OTHER FINANCING USES:	\$879,647.61
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,173,091.78
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$3,651,720.96
BEGINNING FUND BALANCE - OCT. 1:	\$19,070,800.04
ENDING FUND BALANCE - SEPT. 30:	\$22,722,521.00

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8995-0

REVENUES:

8000-8999: Other Sources	\$70,173.64
--------------------------	-------------

TOTAL REVENUES:

\$70,173.64

EXPENDITURES:

4000-4999: Auxiliary Services

400-499: Materials & Supplies	\$19,450.00
-------------------------------	-------------

Total Auxiliary Services

\$19,450.00

TOTAL EXPENDITURES:

\$19,450.00

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

\$19,450.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$50,723.64

BEGINNING FUND BALANCE - OCT. 1:

\$170,964.04

ENDING FUND BALANCE - SEPT. 30:

\$221,687.68

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

023 - Dale County Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

8997-0

REVENUES:

8000-8999: Other Sources	\$158,155.62
--------------------------	--------------

TOTAL REVENUES:

\$158,155.62

EXPENDITURES:

4000-4999: Auxiliary Services

400-499: Materials & Supplies	\$105,993.77
-------------------------------	--------------

Total Auxiliary Services

\$105,993.77

TOTAL EXPENDITURES:

\$105,993.77

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources

\$28,308.00

TOTAL OTHER FINANCING SOURCES:

\$28,308.00

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

\$77,685.77

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$80,469.85

BEGINNING FUND BALANCE - OCT. 1:

\$73,900.32

ENDING FUND BALANCE - SEPT. 30:

\$154,370.17

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3210-0

REVENUES:

3000-5999: Federal Sources **\$915,332.51**

TOTAL REVENUES:

\$915,332.51

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$326,875.91

200-299: Employee Benefits \$124,385.87

300-399: Purchased Services \$54,180.64

400-499: Materials & Supplies \$799.99

Total Instructional Services

\$506,242.41

2000-2999: Instructional Support Services

001-199: Personal Services \$161,974.69

200-299: Employee Benefits \$56,940.13

300-399: Purchased Services \$49,163.74

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

Total Instructional Support Services

\$269,172.52

4000-4999: Auxiliary Services

300-399: Purchased Services \$1,090.00

Total Auxiliary Services

\$1,090.00

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

TOTAL EXPENDITURES:

\$915,332.51

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

\$915,332.51

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3220-0

REVENUES:

3000-5999: Federal Sources	\$14,712.20
----------------------------	-------------

TOTAL REVENUES:

\$14,712.20

EXPENDITURES:

9000-9899: Other Expenditures

001-199: Personal Services	\$10,758.35
----------------------------	-------------

200-299: Employee Benefits	\$3,953.85
----------------------------	------------

Total Other Expenditures	\$14,712.20
--------------------------	-------------

TOTAL EXPENDITURES:

\$14,712.20

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

\$14,712.20

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

3310-0

REVENUES:

3000-5999: Federal Sources	\$52,004.00
----------------------------	-------------

TOTAL REVENUES:

\$52,004.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$30,327.29
-------------------------------	-------------

500-599: Capital Outlay	\$15,575.00
-------------------------	-------------

Total Instructional Services

\$45,902.29

2000-2999: Instructional Support Services

300-399: Purchased Services	\$6,101.71
-----------------------------	------------

Total Instructional Support Services

\$6,101.71

TOTAL EXPENDITURES:

\$52,004.00

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

\$52,004.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources **\$735,133.43**

TOTAL REVENUES:

\$735,133.43

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$291,401.26

200-299: Employee Benefits \$118,833.70

300-399: Purchased Services \$32,211.76

400-499: Materials & Supplies \$92,962.13

Total Instructional Services

\$535,408.85

2000-2999: Instructional Support Services

001-199: Personal Services \$6,563.66

200-299: Employee Benefits \$490.06

300-399: Purchased Services \$7,145.27

400-499: Materials & Supplies \$9,011.43

Total Instructional Support Services

\$23,210.42

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

9000-9899: Other Expenditures

001-199: Personal Services \$109,540.85

200-299: Employee Benefits \$9,160.68

Total Other Expenditures

\$118,701.53

TOTAL EXPENDITURES:

\$735,133.43

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

\$735,133.43

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources	\$113,979.83
----------------------------	--------------

TOTAL REVENUES:

\$113,979.83

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services	\$6,727.13
-----------------------------	------------

400-499: Materials & Supplies	\$39,735.68
-------------------------------	-------------

Total Instructional Services

\$46,462.81

2000-2999: Instructional Support Services

001-199: Personal Services	\$5,572.34
----------------------------	------------

200-299: Employee Benefits	\$426.66
----------------------------	----------

300-399: Purchased Services	\$10,611.45
-----------------------------	-------------

400-499: Materials & Supplies	\$2,500.00
-------------------------------	------------

Total Instructional Support Services

\$19,110.45

9000-9899: Other Expenditures

001-199: Personal Services	\$44,960.00
----------------------------	-------------

200-299: Employee Benefits	\$3,446.57
----------------------------	------------

Total Other Expenditures

\$48,406.57

TOTAL EXPENDITURES:

\$113,979.83

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

\$113,979.83

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4130-0

REVENUES:

3000-5999: Federal Sources	\$140,302.70
----------------------------	--------------

TOTAL REVENUES:

\$140,302.70

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$94,125.46
----------------------------	-------------

200-299: Employee Benefits	\$33,996.13
----------------------------	-------------

Total Instructional Services	\$128,121.59
------------------------------	---------------------

2000-2999: Instructional Support Services

001-199: Personal Services	\$7,300.00
----------------------------	------------

200-299: Employee Benefits	\$542.10
----------------------------	----------

300-399: Purchased Services	\$4,339.01
-----------------------------	------------

Total Instructional Support Services	\$12,181.11
--------------------------------------	--------------------

TOTAL EXPENDITURES:

\$140,302.70

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

\$140,302.70

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4160-0

REVENUES:

3000-5999: Federal Sources	\$56,293.37
----------------------------	-------------

TOTAL REVENUES:

\$56,293.37

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$28,442.91
----------------------------	-------------

200-299: Employee Benefits	\$11,241.98
----------------------------	-------------

Total Instructional Services	\$39,684.89
-------------------------------------	--------------------

2000-2999: Instructional Support Services

001-199: Personal Services	\$11,464.32
----------------------------	-------------

200-299: Employee Benefits	\$4,651.24
----------------------------	------------

300-399: Purchased Services	\$492.92
-----------------------------	----------

Total Instructional Support Services	\$16,608.48
---	--------------------

TOTAL EXPENDITURES:

\$56,293.37

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

\$56,293.37

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4165-0

REVENUES:

3000-5999: Federal Sources	\$126,527.73
----------------------------	--------------

TOTAL REVENUES:

\$126,527.73

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$852.63
-------------------------------	----------

Total Instructional Services

\$852.63

2000-2999: Instructional Support Services

001-199: Personal Services	\$69,389.76
----------------------------	-------------

200-299: Employee Benefits	\$23,677.52
----------------------------	-------------

300-399: Purchased Services	\$32,607.82
-----------------------------	-------------

Total Instructional Support Services

\$125,675.10

TOTAL EXPENDITURES:

\$126,527.73

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

\$126,527.73

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5101-0

REVENUES:

3000-5999: Federal Sources \$3,024,382.05

6000-7999: Local Sources \$72,480.83

TOTAL REVENUES: \$3,096,862.88

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$921,749.78

200-299: Employee Benefits \$485,503.60

300-399: Purchased Services \$107,153.24

400-499: Materials & Supplies \$1,634,188.15

500-599: Capital Outlay \$54,010.00

600-899: Other Objects \$326.22

Total Auxiliary Services \$3,202,930.99

TOTAL EXPENDITURES: \$3,202,930.99

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources \$117.55

TOTAL OTHER FINANCING SOURCES: \$117.55

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$3,202,813.44

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$105,950.56)

BEGINNING FUND BALANCE - OCT. 1: \$694,836.03

ENDING FUND BALANCE - SEPT. 30: \$588,885.47

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5990-0

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$4,500.00

200-299: Employee Benefits \$900.00

Total Instructional Services \$5,400.00

TOTAL EXPENDITURES: \$5,400.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$5,400.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES: (\$5,400.00)**

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: (\$5,400.00)

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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

5991-0

REVENUES:

3000-5999: Federal Sources

\$500,000.00

TOTAL REVENUES:

\$500,000.00

EXPENDITURES:

7000-7999: Capital Outlay

500-599: Capital Outlay

\$500,000.00

Total Capital Outlay

\$500,000.00

TOTAL EXPENDITURES:

\$500,000.00

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

\$500,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

REVENUES:

6000-7999: Local Sources \$1,392,019.27

TOTAL REVENUES:

\$1,392,019.27

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$350,830.97

400-499: Materials & Supplies \$573,636.65

600-899: Other Objects \$91,384.83

Total Instructional Services

\$1,015,852.45

2000-2999: Instructional Support Services

300-399: Purchased Services \$10,897.52

400-499: Materials & Supplies \$29,875.71

500-599: Capital Outlay \$8,149.00

600-899: Other Objects \$2,206.45

Total Instructional Support Services

\$51,128.68

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$86,940.60

400-499: Materials & Supplies \$103,018.28

600-899: Other Objects \$7,838.25

Total Operations & Maintenance Services

\$197,797.13

4000-4999: Auxiliary Services

300-399: Purchased Services \$34,282.10

Total Auxiliary Services

\$34,282.10

6000-6999: General Administrative Services

600-899: Other Objects \$63.90

Total General Administrative Services

\$63.90

9000-9899: Other Expenditures

400-499: Materials & Supplies \$445,711.84

600-899: Other Objects \$4,017.98

Total Other Expenditures

\$449,729.82

TOTAL EXPENDITURES:

\$1,748,854.08

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$364,338.09

TOTAL OTHER FINANCING SOURCES:

\$364,338.09

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

7101-0

OTHER FINANCING USES:

920-929: Transfers Out	\$90,172.40
------------------------	-------------

TOTAL OTHER FINANCING USES:

\$90,172.40

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

\$1,474,688.39

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

(\$82,669.12)

BEGINNING FUND BALANCE - OCT. 1:

\$958,864.23

ENDING FUND BALANCE - SEPT. 30:

\$876,195.11

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

2120-0

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)

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$100,000.00

BEGINNING FUND BALANCE - OCT. 1:

\$800,000.00

ENDING FUND BALANCE - SEPT. 30:

\$900,000.00

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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

6110-0

REVENUES:

6000-7999: Local Sources	\$10,547.23
--------------------------	-------------

TOTAL REVENUES:	\$10,547.23
------------------------	--------------------

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 (Account Codes Under 9900)	\$643,550.00
--	--------------

TOTAL OTHER FINANCING USES:	\$643,550.00
------------------------------------	---------------------

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$1,649.98)
---	---------------------

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$12,197.21
---	--------------------

BEGINNING FUND BALANCE - OCT. 1:	\$330,988.61
---	---------------------

ENDING FUND BALANCE - SEPT. 30:	\$343,185.82
--	---------------------

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9115-0

REVENUES:

1000-2999: State Sources	\$131,794.03
--------------------------	--------------

6000-7999: Local Sources	\$85,597.65
--------------------------	-------------

TOTAL REVENUES:	\$217,391.68
------------------------	---------------------

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$6,555.00
--	------------

TOTAL OTHER FINANCING USES:	\$6,555.00
------------------------------------	-------------------

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,555.00
---	-------------------

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$210,836.68
---	---------------------

BEGINNING FUND BALANCE - OCT. 1:	\$2,110,745.20
---	-----------------------

ENDING FUND BALANCE - SEPT. 30:	\$2,321,581.88
--	-----------------------

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

1320-0

REVENUES:

1000-2999: State Sources	\$325,983.00
--------------------------	--------------

TOTAL REVENUES:

\$325,983.00

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

\$0.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$325,983.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$325,983.00

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 Fund Source
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources	\$858,112.97
--------------------------	--------------

TOTAL REVENUES:

\$858,112.97

EXPENDITURES:

7000-7999: Capital Outlay	
---------------------------	--

500-599: Capital Outlay	\$11,865.20
-------------------------	-------------

Total Capital Outlay	\$11,865.20
----------------------	--------------------

TOTAL EXPENDITURES:

\$11,865.20

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$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:

\$156,765.20

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$701,347.77

BEGINNING FUND BALANCE - OCT. 1:

\$1,954,875.33

ENDING FUND BALANCE - SEPT. 30:

\$2,656,223.10

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

8411-0

REVENUES:

1000-2999: State Sources	\$24,512.00
--------------------------	-------------

TOTAL REVENUES:

\$24,512.00

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

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

**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 Fund Source
For Fiscal Year Ended September 30, 2025**

023 - Dale County Board of Education

Exhibit C-II-32

Fund Types

Descriptions/Fund Source

7501-0

REVENUES:

6000-7999: Local Sources \$928,295.14

TOTAL REVENUES:

\$928,295.14

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$152,922.71

400-499: Materials & Supplies \$352,222.59

600-899: Other Objects \$90,875.78

Total Instructional Services

\$596,021.08

2000-2999: Instructional Support Services

300-399: Purchased Services \$723.21

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

500-599: Capital Outlay \$2,500.00

600-899: Other Objects \$110.00

Total Instructional Support Services

\$6,442.48

4000-4999: Auxiliary Services

300-399: Purchased Services \$14,877.51

Total Auxiliary Services

\$14,877.51

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 \$299,683.55

600-899: Other Objects \$1,467.84

Total Other Expenditures

\$301,151.39

TOTAL EXPENDITURES:

\$918,952.46

OTHER FINANCING SOURCES:

9200-9299: Transfers In \$32,160.76

TOTAL OTHER FINANCING SOURCES:

\$32,160.76

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$67.00

920-929: Transfers Out \$128,017.90

TOTAL OTHER FINANCING USES:

\$128,084.90

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

\$1,014,876.60

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$86,581.46)

BEGINNING FUND BALANCE - OCT. 1:

\$546,141.51

ENDING FUND BALANCE - SEPT. 30:

\$459,560.05

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

023 - Dale County Board of Education

Exhibit C-II-88

Fund Types

Descriptions/Fund Source

0000-0

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$63,915,090.19
ENDING FUND BALANCE - SEPT. 30:	\$63,915,090.19