

**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

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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

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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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:

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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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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
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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

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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

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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

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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

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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

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\$0.00

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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

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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

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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

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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

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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

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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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:

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

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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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
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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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
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023 - Dale County Board of Education

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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
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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

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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
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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:

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

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

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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:

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:

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:

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:

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
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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
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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
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500-599: Capital Outlay	\$10,545.00
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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
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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

\$127,455.00

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:

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
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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
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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
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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:

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
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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
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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
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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

\$918,952.46

TOTAL EXPENDITURES:

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