

Dale County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1700	1810	2000
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	31,723.41	157,062.62	283,971.71	27,214.83	611,065.96	0.00
EMPLOYEE BENEFITS	200-299	10,838.41	56,398.56	111,505.05	9,722.47	264,745.71	0.00
PURCHASED SERVICES	300-399	0.00	34,580.66	224,910.55	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	19,468.83	515,878.89	637,353.59	950.00	9,943.20	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	8,349.84	41,860.13	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		62,030.65	772,270.57	1,299,601.03	37,887.30	885,754.87	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	736.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,172.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	736.00	1,172.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,560.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	7,727.25	12,354.66	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	17,287.25	12,354.66	0.00	0.00	0.00

Dale County Board of Education
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					2000
		1100	1200	1500	1700	1810	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	62,030.65	790,293.82	1,313,127.69	37,887.30	885,754.87	0.00
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	62,030.65	790,293.82	1,313,127.69	37,887.30	885,754.87	0.00

Dale County Board of Education
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		2300	2400	2900	3800	4300	4400
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	62,243.64	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	11,512.28	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,076.95	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	74,832.87	0.00
TOTAL EXPENDITURES	1000-9899	244,491.13	190,929.96	449,444.60	57,658.23	74,832.87	39,820.56
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	244,491.13	190,929.96	449,444.60	57,658.23	74,832.87	39,820.56

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EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					4508
		4500	4501	4502	4503	4506	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,831.27	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		6,831.27	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	139,470.15	2,259.72	5,089.95	3,279.33	3,885.58	2,234.59
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	139,470.15	2,259.72	5,089.95	3,279.33	3,885.58	2,234.59

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EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE						
		4712	4800	5100	8100	8210	8220	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	9,828.55	189,922.23	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	4,568.45	15,781.26	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		14,397.00	205,703.49	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	14,397.00	205,703.49	18,678.60	4,953.21	74,798.37	176,736.29	
OTHER FUND USES								
TRANSFERS OUT	9910							
	920-929	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	14,397.00	205,703.49	18,678.60	4,953.21	74,798.37	176,736.29	

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EXHIBIT A-III-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8300	8310	8320	8330	8340
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	5,078.90	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	34,783.04	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,095.86	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		45,957.80	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	19,888.93	425.00	38,875.63	25,797.55	7,403.83
MATERIALS & SUPPLIES	400-499	0.00	1,661.74	0.00	48,839.70	152,302.29	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	4,538.24	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	21,550.67	425.00	92,253.57	178,099.84	7,403.83

Dale County Board of Education
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EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					8340
		8230	8300	8310	8320	8330	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	45,957.80	21,550.67	425.00	92,253.57	178,099.84	7,403.83
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	45,957.80	21,550.67	425.00	92,253.57	178,099.84	7,403.83

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

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					9100
		8420	8600	8610	8620	8630	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,720,535.43	0.00	0.00	62,234.19	68,018.77	820,075.52
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	2,720,535.43	0.00	0.00	62,234.19	68,018.77	820,075.52

Dale County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-III-II-A-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	1,478,279.73
EMPLOYEE BENEFITS	200-299	0.00	0.00	586,158.50
PURCHASED SERVICES	300-399	0.00	0.00	348,488.67
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,316,325.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	53,176.07
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	3,782,428.32
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	177,773.03
EMPLOYEE BENEFITS	200-299	0.00	0.00	57,172.71
PURCHASED SERVICES	300-399	0.00	0.00	243,278.75
MATERIALS & SUPPLIES	400-499	0.00	0.00	64,615.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	7,267.86
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	550,107.90
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	101,950.94
MATERIALS & SUPPLIES	400-499	0.00	0.00	222,885.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	4,538.24
TOTAL OPERATION & MAINTENANCE		0.00	0.00	329,374.82

Dale County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
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EXHIBIT A-III-II-B-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	819,856.31
EMPLOYEE BENEFITS	200-299	0.00	0.00	430,964.49
PURCHASED SERVICES	300-399	0.00	0.00	160,288.20
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,342,373.47
CAPITAL OUTLAY	500-599	0.00	0.00	19,230.00
OTHER OBJECTS	600-997	0.00	0.00	2,410.00
TOTAL AUXILIARY SERVICES		0.00	0.00	2,775,122.47
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	195,530.13
EMPLOYEE BENEFITS	200-299	0.00	0.00	59,908.79
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	255,438.92
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	820,075.52
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	820,075.52
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

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EXHIBIT A-III-II-C-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	9700	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	261,994.42
EMPLOYEE BENEFITS	200-299	0.00	0.00	31,861.99
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	439,728.61	0.00	447,636.83
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,392.82	0.00	4,392.82
TOTAL OTHER EXPENDITURES		444,121.43	0.00	745,886.06
TOTAL EXPENDITURES	1000-9899	444,121.43	0.00	9,258,434.01
OTHER FUND USES				
TRANSFERS OUT	9910			
	920-929	0.00	79,425.95	79,425.95
OTHER FUND USES	9900-9999			
	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	79,425.95	79,425.95
TOTAL EXPEND, OTHER FUND USES	(NET)	444,121.43	79,425.95	9,337,859.96