

Dale County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0010	0020	0030	0040	0050
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,671,846.92	1,501,909.16	1,676,687.29	1,321,221.27	1,445,294.94
EMPLOYEE BENEFITS	200-299	0.00	979,917.31	562,561.11	631,284.08	479,394.98	557,440.51
PURCHASED SERVICES	300-399	0.00	5,552.78	615.00	863.24	1,813.59	2,560.09
MATERIALS & SUPPLIES	400-499	0.00	61,760.63	62,814.25	22,753.83	30,105.24	20,304.69
CAPITAL OUTLAY	500-599	0.00	21,350.00	21,350.00	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	3,740,427.64	2,149,249.52	2,331,588.44	1,832,535.08	2,025,600.23
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	545,694.58	335,467.96	254,651.18	331,468.06	218,310.09
EMPLOYEE BENEFITS	200-299	0.00	201,111.57	123,305.96	94,376.64	117,543.45	82,780.36
PURCHASED SERVICES	300-399	0.00	5,259.20	7,765.19	1,098.58	3,536.77	2,911.37
MATERIALS & SUPPLIES	400-499	0.00	17,010.03	3,801.21	10,580.14	2,672.46	10,540.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	769,075.38	470,340.32	360,706.54	455,220.74	314,541.84
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	110,647.94	51,697.19	51,671.71	53,767.59	48,729.29
EMPLOYEE BENEFITS	200-299	0.00	57,095.26	28,324.85	27,959.20	28,531.81	28,092.08
PURCHASED SERVICES	300-399	0.00	281,648.72	236,980.46	74,268.01	263,176.63	126,505.01
MATERIALS & SUPPLIES	400-499	0.00	100,597.30	88,061.56	33,127.92	54,396.23	66,809.72
CAPITAL OUTLAY	500-599	0.00	5,711.44	0.00	5,711.44	0.00	0.00
OTHER OBJECTS	600-997	0.00	19,000.00	0.00	0.00	0.00	38,600.00
TOTAL OPERATION & MAINTENANCE		0.00	574,700.66	405,064.06	192,738.28	399,872.26	308,736.10



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EXHIBIT A-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					0050
		0000	0010	0020	0030	0040	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	95,897.81	540.00	87,455.39	0.00	88,494.16
EMPLOYEE BENEFITS	200-299	0.00	35,154.88	99.75	33,616.42	0.00	35,630.27
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	13,403.63	0.00	13,319.16	0.00	29,452.44
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	144,456.32	639.75	134,390.97	0.00	153,576.87
TOTAL EXPENDITURES	1000-9899	0.00	5,250,322.50	3,026,707.65	3,020,838.23	2,689,042.08	2,803,869.04
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	82,567.97	65,931.54	35,407.60	48,679.30	31,880.37
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	82,567.97	65,931.54	35,407.60	48,679.30	31,880.37
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	5,332,890.47	3,092,639.19	3,056,245.83	2,737,721.38	2,835,749.41

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EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					8100	8320
		0060	0070	0080	3999			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	944,025.26	0.00	1,188,507.39	0.00	8,484.25	0.00	
EMPLOYEE BENEFITS	200-299	368,183.56	0.00	445,614.49	0.00	3,133.68	0.00	
PURCHASED SERVICES	300-399	3,708.74	0.00	3,600.98	1,310,957.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	16,093.28	0.00	36,455.80	0.00	8,351.43	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		1,332,010.84	0.00	1,674,178.66	1,310,957.00	19,969.36	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	227,208.16	0.00	323,742.79	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	82,281.82	0.00	113,682.58	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	3,288.68	3,534.00	136.17	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	6,565.50	0.00	3,756.33	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		319,344.16	3,534.00	441,317.87	0.00	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	52,224.81	0.00	50,523.12	0.00	0.00	148,613.85	
EMPLOYEE BENEFITS	200-299	28,199.51	0.00	28,820.99	0.00	0.00	57,169.86	
PURCHASED SERVICES	300-399	124,777.82	932.44	93,625.35	0.00	4,056.31	6,545.47	
MATERIALS & SUPPLIES	400-499	22,030.94	0.00	58,706.10	0.00	320.00	1,213.68	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		227,233.08	932.44	231,675.56	0.00	4,376.31	213,542.86	



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EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL						
		0060	0070	0080	3999	8100	8320	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	91,476.71	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	36,997.86	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	13,539.28	852.36	246.41	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		142,013.85	852.36	246.41	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	2,022,015.93	5,318.80	2,348,832.50	1,310,957.00	24,345.67	213,542.86	
OTHER FUND USES								
TRANSFERS OUT	9910							
	920-929	30,302.45	0.00	38,869.50	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)	30,302.45	0.00	38,869.50	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	2,052,318.38	5,318.80	2,387,702.00	1,310,957.00	24,345.67	213,542.86	

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EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410	8610	8620	GOVERNMENTAL - GENERAL (Memo Only)
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	230,972.98	0.00	10,988,949.46
EMPLOYEE BENEFITS	200-299	0.00	73,098.48	0.00	4,100,628.20
PURCHASED SERVICES	300-399	0.00	6,256.71	0.00	1,335,928.13
MATERIALS & SUPPLIES	400-499	0.00	806,108.80	0.00	1,064,747.95
CAPITAL OUTLAY	500-599	0.00	111,144.16	0.00	153,844.16
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	1,227,581.13	0.00	17,644,097.90
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	512,718.11	0.00	2,749,260.93
EMPLOYEE BENEFITS	200-299	0.00	140,937.62	0.00	956,020.00
PURCHASED SERVICES	300-399	0.00	50,987.17	0.00	78,517.13
MATERIALS & SUPPLIES	400-499	0.00	3,292.50	0.00	58,218.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	707,935.40	0.00	3,842,016.25
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	567,875.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	284,193.56
PURCHASED SERVICES	300-399	825.00	313,071.40	0.00	1,526,412.62
MATERIALS & SUPPLIES	400-499	0.00	37,550.19	0.00	462,813.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	11,422.88
OTHER OBJECTS	600-977	0.00	37,500.00	0.00	95,100.00
TOTAL OPERATION & MAINTENANCE		825.00	388,121.59	0.00	2,947,818.20

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EXHIBIT A-II-I-B-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410	8610	8620	GOVERNMENTAL - GENERAL (Memo Only)
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	963,671.74	0.00	0.00	963,671.74
EMPLOYEE BENEFITS	200-299	659,432.46	0.00	0.00	659,432.46
PURCHASED SERVICES	300-399	113,716.09	0.00	0.00	113,716.09
MATERIALS & SUPPLIES	400-499	303,749.74	0.00	0.00	303,749.74
CAPITAL OUTLAY	500-599	243,938.00	0.00	0.00	243,938.00
OTHER OBJECTS	600-997	10.00	0.00	0.00	10.00
TOTAL AUXILIARY SERVICES		2,284,518.03	0.00	0.00	2,284,518.03
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	784,031.58	0.00	784,031.58
EMPLOYEE BENEFITS	200-299	0.00	247,484.41	0.00	247,484.41
PURCHASED SERVICES	300-399	0.00	293,419.38	538.43	293,957.81
MATERIALS & SUPPLIES	400-499	0.00	186,063.27	0.00	187,809.77
CAPITAL OUTLAY	500-599	0.00	26,276.00	0.00	26,276.00
OTHER OBJECTS	600-997	0.00	22,841.54	0.00	31,241.54
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,560,116.18	538.43	1,570,801.11
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	20,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	20,000.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	2,500.00	0.00	2,500.00
TOTAL DEBT SERVICE		0.00	2,500.00	0.00	2,500.00



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EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410	8610	8620	GOVERNMENTAL - GENERAL (Memo Only)
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	29,999.10	0.00	393,863.17
EMPLOYEE BENEFITS	200-299	0.00	5,660.31	0.00	147,159.49
PURCHASED SERVICES	300-399	0.00	10,622.00	0.00	10,622.00
MATERIALS & SUPPLIES	400-499	0.00	2,077.41	0.00	72,890.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	7,152.00	0.00	7,152.00
TOTAL OTHER EXPENDITURES		0.00	55,510.82	0.00	631,687.35
TOTAL EXPENDITURES	1000-9899	2,285,343.03	3,941,765.12	538.43	28,943,438.84
OTHER FUND USES					
TRANSFERS OUT	9910	0.00	646,754.31	0.00	980,393.04
OTHER FUND USES	920-929				
TOTAL OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	646,754.31	0.00	980,393.04
TOTAL EXPEND & OTHER FUND USES	(NET)	2,285,343.03	4,588,519.43	538.43	29,923,831.88