

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

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

For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
REVENUES:						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8000-8999: Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
1000-1999: Instructional Services						
001-199: Personal Services	\$910,461.36	\$5,386,529.67	\$4,449,254.57	\$93,246.63	\$433,882.29	\$1,118,296.88
200-299: Employee Benefits	\$333,155.15	\$1,956,854.86	\$1,561,713.96	\$37,985.39	\$172,341.98	\$416,795.01
300-399: Purchased Services	\$0.00	\$16,137.37	\$16,940.96	\$0.00	\$0.00	\$586.92
400-499: Materials & Supplies	\$0.00	\$365,984.55	\$416,143.28	\$0.00	\$5,071.11	\$3,885.67
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$1,243,616.51	\$7,725,506.45	\$6,444,052.77	\$131,232.02	\$611,295.38	\$1,539,564.48
2000-2999: Instructional Support Services						
001-199: Personal Services	\$0.00	\$169,528.72	\$180.00	\$65,236.59	\$0.00	\$171,423.94
200-299: Employee Benefits	\$0.00	\$54,794.89	\$13.77	\$19,139.99	\$0.00	\$63,442.75
300-399: Purchased Services	\$0.00	\$943.58	\$2,078.99	\$0.00	\$1,617.46	\$160,098.05
400-499: Materials & Supplies	\$0.00	\$0.00	\$833.00	\$0.00	\$0.00	\$3,750.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$0.00	\$225,267.19	\$3,105.76	\$84,376.58	\$1,617.46	\$398,714.74

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

023 - Dale County Board of Education

Exhibit A-II-11-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
3000-3999: Operations & Maintenance Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operations & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4000-4999: Auxiliary Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,292.43
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,426.06
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,718.49
6000-6999: General Administrative Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
7000-7999: Capital Outlay						
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9000-9899: Other Expenditures						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$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:	\$1,243,616.51	\$7,950,773.64	\$6,447,158.53	\$215,608.60	\$612,912.84	\$1,999,997.71
OTHER FINANCING SOURCES:						
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,243,616.51	\$7,950,773.64	\$6,447,158.53	\$215,608.60	\$612,912.84	\$1,999,997.71

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

023 - Dale County Board of Education

Exhibit A-II-11-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
REVENUES:						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8000-8999: Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
1000-1999: Instructional Services						
001-199: Personal Services	\$1,055,539.77	\$0.00	\$340,588.34	\$13,960.00	\$0.00	\$0.00
200-299: Employee Benefits	\$363,586.28	\$0.00	\$67,482.24	\$2,285.23	\$0.00	\$0.00
300-399: Purchased Services	\$7,083.83	\$0.00	\$0.00	\$851,732.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$199,745.65	\$0.00	\$77,499.09	\$35,502.09	\$0.00	\$0.00
500-599: Capital Outlay	\$10,545.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$1,636,500.53	\$0.00	\$485,569.67	\$903,479.32	\$0.00	\$0.00
2000-2999: Instructional Support Services						
001-199: Personal Services	\$243,279.81	\$0.00	\$885.00	\$0.00	\$3,596,364.79	\$0.00
200-299: Employee Benefits	\$70,122.57	\$0.00	\$111.80	\$0.00	\$1,171,741.08	\$0.00
300-399: Purchased Services	\$11,808.96	\$0.00	\$447.19	\$0.00	\$133,975.17	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$155,088.23	\$0.00
600-899: Other Objects	\$1,030.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$326,241.65	\$0.00	\$1,443.99	\$0.00	\$5,057,169.27	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
3000-3999: Operations & Maintenance Services						
001-199: Personal Services	\$11,735.10	\$0.00	\$0.00	\$0.00	\$0.00	\$615,300.75
200-299: Employee Benefits	\$5,972.07	\$0.00	\$0.00	\$0.00	\$0.00	\$305,727.05
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,344,891.12
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$690,772.46
Total Operations & Maintenance Services	\$17,707.17	\$0.00	\$0.00	\$0.00	\$0.00	\$2,956,691.38
4000-4999: Auxiliary Services						
001-199: Personal Services	\$45,299.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$8,231.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$1,581.00	\$0.00	\$561.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$55,111.40	\$0.00	\$561.00	\$0.00	\$0.00	\$0.00
6000-6999: General Administrative Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
7000-7999: Capital Outlay						
500-599: Capital Outlay	\$193,755.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$193,755.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9000-9899: Other Expenditures						
001-199: Personal Services	\$0.00	\$0.00	\$486,433.23	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$179,192.69	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$3,653.20	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$3,658.23	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Expenditures	\$0.00	\$0.00	\$672,937.35	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES:	\$2,229,315.75	\$0.00	\$1,160,512.01	\$903,479.32	\$5,057,169.27	\$2,956,691.38
OTHER FINANCING SOURCES:						
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,229,315.75	\$0.00	\$1,160,512.01	\$903,479.32	\$5,057,169.27	\$2,956,691.38

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

023 - Dale County Board of Education

Exhibit A-II-11-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
REVENUES:				
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$33,414,251.96
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$31,598.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$9,011,890.80
8000-8999: Other Sources	\$0.00	\$0.00	\$0.00	\$290,173.20
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$42,747,913.96
EXPENDITURES:				
1000-1999: Instructional Services				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00
2000-2999: Instructional Support Services				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
3000-3999: Operations & Maintenance Services				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
Total Operations & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00
4000-4999: Auxiliary Services				
001-199: Personal Services	\$1,118,365.59	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$690,180.06	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$131,401.84	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$608,537.84	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$733,494.00	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$3,281,979.33	\$0.00	\$0.00	\$0.00
6000-6999: General Administrative Services				
001-199: Personal Services	\$0.00	\$0.00	\$1,010,773.63	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$309,135.65	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$471,815.24	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$154,791.61	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$38,249.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$30,805.56	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$2,015,570.69	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-11-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
7000-7999: Capital Outlay				
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,630,132.82
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,630,132.82
9000-9899: Other Expenditures				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$1,295.20
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$1,000.00
Total Other Expenditures	\$0.00	\$0.00	\$0.00	\$2,295.20
TOTAL EXPENDITURES:	\$3,281,979.33	\$0.00	\$2,015,570.69	\$3,632,428.02
OTHER FINANCING SOURCES:				
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$104,021.73
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$54,389.08
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$158,410.81
OTHER FINANCING USES:				
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$1,750.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$877,897.61
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$879,647.61
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,281,979.33	\$0.00	\$2,015,570.69	\$4,353,664.82

**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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
REVENUES:						
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
1000-1999: Instructional Services						
001-199: Personal Services	\$85,299.85	\$243,574.98	\$85,094.80	\$0.00	\$0.00	\$326,875.91
200-299: Employee Benefits	\$36,979.85	\$95,925.30	\$31,166.66	\$0.00	\$0.00	\$124,385.87
300-399: Purchased Services	\$0.00	\$45,795.54	\$287,258.47	\$0.00	\$0.00	\$54,180.64
400-499: Materials & Supplies	\$8,912.50	\$194,481.68	\$459,447.53	\$0.00	\$0.00	\$799.99
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$9,568.00	\$49,967.69	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$131,192.20	\$589,345.50	\$912,935.15	\$0.00	\$0.00	\$506,242.41
2000-2999: Instructional Support Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$173,439.01
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,591.37
300-399: Purchased Services	\$0.00	\$0.00	\$126.00	\$0.00	\$0.00	\$49,163.74
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,853.70
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$0.00	\$0.00	\$276.00	\$0.00	\$0.00	\$286,047.82

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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
3000-3999: Operations & Maintenance Services						
300-399: Purchased Services	\$0.00	\$567.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$9,228.45	\$6,018.09	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operations & Maintenance Services	\$0.00	\$9,795.45	\$6,018.09	\$0.00	\$0.00	\$0.00
4000-4999: Auxiliary Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,090.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,090.00
6000-6999: General Administrative Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$107,648.64
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,178.94
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138,827.58
7000-7999: Capital Outlay						
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
9000-9899: Other Expenditures						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$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:	\$131,192.20	\$599,140.95	\$919,229.24	\$0.00	\$0.00	\$932,207.81
OTHER FINANCING SOURCES:						
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$131,192.20	\$599,140.95	\$919,229.24	\$0.00	\$0.00	\$932,207.81

**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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
REVENUES:						
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
1000-1999: Instructional Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$52,738.44	\$3,977.41	\$0.00	\$0.00
400-499: Materials & Supplies	\$34,190.48	\$0.00	\$31,054.22	\$9,427.97	\$0.00	\$0.00
500-599: Capital Outlay	\$15,575.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$31,849.14	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$49,765.48	\$0.00	\$115,641.80	\$18,805.38	\$0.00	\$0.00
2000-2999: Instructional Support Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$88,825.76	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$25,136.34	\$0.00
300-399: Purchased Services	\$6,101.71	\$0.00	\$0.00	\$0.00	\$65,967.99	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$11,011.43	\$0.00	\$29,615.97	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$8,149.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$2,056.45	\$0.00
Total Instructional Support Services	\$6,101.71	\$0.00	\$19,160.43	\$0.00	\$211,602.51	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
3000-3999: Operations & Maintenance Services						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,373.60
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87,771.74
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,838.25
Total Operations & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,983.59
4000-4999: Auxiliary Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$34,282.10	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$0.00	\$0.00	\$34,282.10	\$0.00	\$0.00	\$0.00
6000-6999: General Administrative Services						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7000-7999: Capital Outlay						
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
9000-9899: Other Expenditures						
001-199: Personal Services	\$0.00	\$0.00	\$165,259.20	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$16,561.10	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$21,429.09	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Expenditures	\$0.00	\$0.00	\$203,249.39	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES:	\$55,867.19	\$0.00	\$372,333.72	\$18,805.38	\$211,602.51	\$181,983.59
OTHER FINANCING SOURCES:						
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$55,867.19	\$0.00	\$372,333.72	\$18,805.38	\$211,602.51	\$181,983.59

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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
REVENUES:				
3000-5999: Federal Sources	\$0.00	\$2,994,883.90	\$0.00	\$2,683,783.92
6000-7999: Local Sources	\$0.00	\$72,341.15	\$0.00	\$1,392,158.95
TOTAL REVENUES:	\$0.00	\$3,067,225.05	\$0.00	\$4,075,942.87
EXPENDITURES:				
1000-1999: Instructional Services				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00
2000-2999: Instructional Support Services				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
3000-3999: Operations & Maintenance Services				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
Total Operations & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00
4000-4999: Auxiliary Services				
001-199: Personal Services	\$0.00	\$921,749.78	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$485,503.60	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$107,153.24	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$1,634,188.15	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$54,010.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$326.22	\$0.00	\$0.00
Total Auxiliary Services	\$0.00	\$3,202,930.99	\$0.00	\$0.00
6000-6999: General Administrative Services				
001-199: Personal Services	\$0.00	\$0.00	\$45,390.90	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$12,421.73	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$63.90	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$57,876.53	\$0.00
7000-7999: Capital Outlay				
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$500,000.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$500,000.00

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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-12-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
9000-9899: Other Expenditures				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$424,282.75
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$4,017.98
Total Other Expenditures	\$0.00	\$0.00	\$0.00	\$428,300.73
TOTAL EXPENDITURES:	\$0.00	\$3,202,930.99	\$57,876.53	\$928,300.73
OTHER FINANCING SOURCES:				
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$117.55
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$364,338.09
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$364,455.64
OTHER FINANCING USES:				
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$90,172.40
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$90,172.40
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$3,202,930.99	\$57,876.53	\$654,017.49

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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-13-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
REVENUES:						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING SOURCES:						
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-13-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
REVENUES:						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING SOURCES:						
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-13-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
REVENUES:				
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$131,794.03
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$96,144.88
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$227,938.91
OTHER FINANCING SOURCES:				
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$745,199.98
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$745,199.98
OTHER FINANCING USES:				
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$650,105.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$650,105.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	(\$95,094.98)

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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-14-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
REVENUES:						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
6000-6999: General Administrative Services						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7000-7999: Capital Outlay						
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-14-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
REVENUES:						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
6000-6999: General Administrative Services						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7000-7999: Capital Outlay						
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-14-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
REVENUES:				
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$1,208,607.97
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$1,208,607.97
EXPENDITURES:				
6000-6999: General Administrative Services				
300-399: Purchased Services	\$0.00	\$0.00	\$24,512.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$24,512.00	\$0.00
7000-7999: Capital Outlay				
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$11,865.20
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$11,865.20
TOTAL EXPENDITURES:	\$0.00	\$0.00	\$24,512.00	\$11,865.20
OTHER FINANCING USES:				
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$44,900.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$100,000.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$144,900.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$0.00	\$24,512.00	\$156,765.20

**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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
REVENUES:						
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
1000-1999: Instructional Services						
300-399: Purchased Services	\$1,298.00	\$21,810.85	\$116,868.67	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$2,425.95	\$48,555.31	\$261,126.67	\$0.00	\$0.00	\$67.41
600-899: Other Objects	\$0.00	\$13,000.40	\$72,872.98	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$3,723.95	\$83,366.56	\$450,868.32	\$0.00	\$0.00	\$67.41
2000-2999: Instructional Support Services						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$581.76	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$0.00	\$691.76	\$0.00	\$0.00	\$0.00	\$0.00
4000-4999: Auxiliary Services						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-6999: General Administrative Services						
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
9000-9899: Other Expenditures						
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$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:	\$3,723.95	\$84,058.32	\$450,868.32	\$0.00	\$0.00	\$67.41
OTHER FINANCING SOURCES:						
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$67.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$67.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,723.95	\$84,125.32	\$450,868.32	\$0.00	\$0.00	\$67.41

**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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
REVENUES:						
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:						
1000-1999: Instructional Services						
300-399: Purchased Services	\$1,891.02	\$0.00	\$10,802.81	\$251.36	\$0.00	\$0.00
400-499: Materials & Supplies	\$17,515.88	\$0.00	\$21,247.95	\$1,283.42	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$5,002.40	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$19,406.90	\$0.00	\$37,053.16	\$1,534.78	\$0.00	\$0.00
2000-2999: Instructional Support Services						
300-399: Purchased Services	\$628.80	\$0.00	\$0.00	\$0.00	\$94.41	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$2,527.51	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$628.80	\$0.00	\$2,500.00	\$0.00	\$2,621.92	\$0.00
4000-4999: Auxiliary Services						
300-399: Purchased Services	\$0.00	\$0.00	\$14,877.51	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$0.00	\$0.00	\$14,877.51	\$0.00	\$0.00	\$0.00
6000-6999: General Administrative Services						
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
9000-9899: Other Expenditures						
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$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:	\$20,035.70	\$0.00	\$54,430.67	\$1,534.78	\$2,621.92	\$0.00
OTHER FINANCING SOURCES:						
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES:						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$20,035.70	\$0.00	\$54,430.67	\$1,534.78	\$2,621.92	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
REVENUES:				
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$928,295.14
TOTAL REVENUES:	\$0.00	\$0.00	\$0.00	\$928,295.14
EXPENDITURES:				
1000-1999: Instructional Services				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00
2000-2999: Instructional Support Services				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
Total Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00
4000-4999: Auxiliary Services				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
Total Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00
6000-6999: General Administrative Services				
600-899: Other Objects	\$0.00	\$0.00	\$460.00	\$0.00
Total General Administrative Services	\$0.00	\$0.00	\$460.00	\$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 Program
For Fiscal Year Ended September 30, 2025

023 - Dale County Board of Education

Exhibit A-II-32-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
9000-9899: Other Expenditures				
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$299,683.55
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$1,467.84
Total Other Expenditures	\$0.00	\$0.00	\$0.00	\$301,151.39
TOTAL EXPENDITURES:	\$0.00	\$0.00	\$460.00	\$301,151.39
OTHER FINANCING SOURCES:				
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$32,160.76
TOTAL OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	\$32,160.76
OTHER FINANCING USES:				
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$128,017.90
TOTAL OTHER FINANCING USES:	\$0.00	\$0.00	\$0.00	\$128,017.90
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00	\$0.00	\$460.00	\$397,008.53