





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

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		3210-0	3220-0	3310-0	4110-0	4110-1	4130-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	110,545.12	7,648.35	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	10,182.25	586.65	0.00
PURCHASED SERVICES	300-399	0.00	15,296.00	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 OTHER EXPENDITURES		0.00	15,296.00	0.00	120,727.37	8,235.00	0.00
TOTAL EXPENDITURES	1000-9899	770,098.00	15,296.00	37,012.00	628,501.38	74,553.12	105,892.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	10.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	10.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	10.00	0.00	(10.00)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	10.00	0.00	(10.00)
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	(0.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)	0.00	0.00	(0.00)	0.00	0.00

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

EXHIBIT A-I-II-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4160-0	4180-0	4290-0	4291-0	4293-0	4294-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	51,540.00	0.00	382,961.21	145,669.42	251,291.74	93,032.41
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		51,540.00	0.00	382,961.21	145,669.42	251,291.74	93,032.41
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	442.00	0.00	0.00	37,820.80	0.00	0.00
EMPLOYEE BENEFITS	200-299	33.89	0.00	0.00	2,900.88	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	27,664.89
MATERIALS & SUPPLIES	400-499	30,054.11	0.00	179,600.93	0.00	0.00	62,151.80
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		30,530.00	0.00	179,600.93	40,721.68	0.00	89,816.69
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	48,624.39	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	31,217.81	0.00
PURCHASED SERVICES	300-399	9,570.00	0.00	11,703.67	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	9,806.27	0.00	59,726.33	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 SERV		9,570.00	0.00	21,509.94	0.00	139,568.53	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	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,440.00	0.00	71,516.22	0.00	111,723.21	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 OPERATION & MAINTENANCE		11,440.00	0.00	71,516.22	0.00	111,723.21	0.00











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

EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4296-0	4297-0	5101-0	5170-0	5211-0	6001-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	88,976.27	0.00	0.00	685,263.42	0.00	0.00
EMPLOYEE BENEFITS	200-299	17,007.00	0.00	0.00	378,126.39	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	81,943.91	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	907,982.47	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 OTHER EXPENDITURES		105,983.27	0.00	0.00	2,053,316.19	0.00	0.00
TOTAL EXPENDITURES	1000-9899	173,809.66	7,109.50	394,323.82	2,053,316.19	716,114.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	10,947.68	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	10,947.68	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	10,947.68	(10,947.68)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	10,947.68	(10,947.68)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	311,738.57	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	483,575.90	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(0.00)	0.00	795,314.47	0.00	0.00	0.00

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

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	6,182,322.20
LOCAL REVENUES	6000-7999	1,063,732.39	0.00	1,075,787.27
OTHER REVENUES	8000-8999	64.71	0.00	17,946.65
TOTAL REVENUES		1,063,797.10	0.00	7,276,056.12
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	626,116.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	255,453.10
PURCHASED SERVICES	300-399	174,824.20	0.00	234,494.47
MATERIALS & SUPPLIES	400-499	412,761.48	0.00	1,676,592.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	38,137.30	0.00	38,137.30
TOTAL INSTRUCTIONAL SERVICES		625,722.98	0.00	2,830,794.13
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	108,293.53
EMPLOYEE BENEFITS	200-299	0.00	0.00	53,118.60
PURCHASED SERVICES	300-399	6,490.12	0.00	117,331.10
MATERIALS & SUPPLIES	400-499	22,092.26	0.00	126,293.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,268.67	0.00	7,268.67
TOTAL INSTRUCTIONAL SUPPORT SERV		35,851.05	0.00	412,305.08
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	81,355.33	0.00	81,355.33
MATERIALS & SUPPLIES	400-499	59,242.78	0.00	253,922.21
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	18,219.00	0.00	18,219.00
TOTAL OPERATION & MAINTENANCE		158,817.11	0.00	353,496.54

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

EXHIBIT A-I-II-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	66,600.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	35,285.01
PURCHASED SERVICES	300-399	5,265.09	0.00	56,725.71
MATERIALS & SUPPLIES	400-499	0.00	0.00	209,594.14
CAPITAL OUTLAY	500-599	0.00	0.00	40,872.00
OTHER OBJECTS	600-997	0.00	0.00	74.74
TOTAL AUXILIARY SERVICES		5,265.09	0.00	409,151.69
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	161,551.47
EMPLOYEE BENEFITS	200-299	0.00	0.00	49,259.18
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	54.19	0.00	54.19
TOTAL GENERAL ADMIN SERVICES		54.19	0.00	210,864.84
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	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 SERVICES		0.00	0.00	0.00

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

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8992-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	1,065,806.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	438,589.22
PURCHASED SERVICES	300-399	0.00	0.00	97,239.91
MATERIALS & SUPPLIES	400-499	454,569.17	0.00	1,362,551.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,017.52	0.00	2,017.52
TOTAL OTHER EXPENDITURES		456,586.69	0.00	2,966,205.28
TOTAL EXPENDITURES	1000-9899	1,282,297.11	0.00	7,182,817.56
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	388,742.34	0.00	399,700.02
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00
	9910			
TRANSFERS OUT	920-929	58,199.16	0.00	69,156.84
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	330,543.18	0.00	330,543.18
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	330,543.18	0.00	330,543.18
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	112,043.17	0.00	423,781.74
BEGINNING FUND BALANCE - OCT 1	0300-0399	662,551.31	0.00	1,146,127.21
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	774,594.48	0.00	1,569,908.95