

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, 2020

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - GENERAL				0040	0050
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EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	2,399,556.60	1,505,427.09	1,657,898.97	1,342,991.64	1,463,384.75	
EMPLOYEE BENEFITS	200-299	0.00	897,664.99	573,347.13	625,041.08	490,020.78	563,876.85	
PURCHASED SERVICES	300-399	0.00	4,645.05	0.00	1,821.71	3,174.85	1,552.90	
MATERIALS & SUPPLIES	400-499	0.00	31,271.43	70,209.26	18,436.01	56,588.07	30,592.47	
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	3,333,138.07	2,148,983.48	2,303,197.77	1,892,775.34	2,059,406.97	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	479,345.26	335,046.24	235,186.70	326,171.10	205,836.69	
EMPLOYEE BENEFITS	200-299	0.00	174,576.07	117,369.34	84,367.10	115,778.48	73,995.51	
PURCHASED SERVICES	300-399	0.00	6,687.04	2,028.61	0.00	3,283.63	1,104.82	
MATERIALS & SUPPLIES	400-499	0.00	13,422.40	5,157.53	7,436.44	12,647.57	7,775.37	
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	674,030.77	459,601.72	326,990.24	457,880.78	288,712.39	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	86,957.92	44,074.73	41,913.66	45,317.43	46,491.98	
EMPLOYEE BENEFITS	200-299	0.00	44,824.36	27,724.58	27,619.66	27,835.14	27,929.99	
PURCHASED SERVICES	300-399	0.00	67,885.18	105,286.88	54,376.10	95,358.72	73,570.28	
MATERIALS & SUPPLIES	400-499	0.00	92,420.28	168,641.39	121,644.28	96,884.79	57,929.25	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	46,115.40	23,310.00	0.00	8,700.00	
TOTAL OPERATION & MAINTENANCE		0.00	292,087.74	391,842.98	268,863.70	265,396.08	214,621.50	



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, 2020

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	GOVERNMENTAL - GENERAL				0040 -----	0050 -----
			0010 -----	0020 -----	0030 -----			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	77,717.90	0.00	75,704.57	0.00	81,991.04	
EMPLOYEE BENEFITS	200-299	0.00	33,974.64	0.00	33,588.66	0.00	34,937.20	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	22,430.26	0.00	21,551.66	0.00	29,354.14	
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	134,122.80	0.00	130,844.89	0.00	146,282.38	
TOTAL EXPENDITURES	1000-9899	0.00	4,437,745.38	3,001,628.18	3,031,096.60	2,621,609.10	2,710,223.24	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	99,984.21	68,601.62	46,536.58	66,452.01	45,373.73	
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	99,984.21	68,601.62	46,536.58	66,452.01	45,373.73	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,537,729.59	3,070,229.80	3,077,633.18	2,688,061.11	2,755,596.97	

Dale County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0060 -----	GOVERNMENTAL - GENERAL				8100 -----	8320 -----
			0070 -----	0080 -----	3999 -----			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	940,516.22	0.00	1,146,617.49	0.00	9,280.00	0.00	
EMPLOYEE BENEFITS	200-299	360,631.83	0.00	448,765.16	0.00	3,463.60	0.00	
PURCHASED SERVICES	300-399	3,764.17	0.00	3,178.25	1,304,178.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	8,556.23	0.00	39,734.59	0.00	414.03	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		1,313,468.45	0.00	1,638,295.49	1,304,178.00	13,157.63	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	215,737.81	0.00	299,109.33	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	76,426.15	0.00	102,368.57	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	514.90	2,470.00	3,904.36	0.00	181.84	0.00	
MATERIALS & SUPPLIES	400-499	7,709.57	0.00	3,293.85	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		300,388.43	2,470.00	408,676.11	0.00	181.84	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	45,777.56	0.00	47,261.35	0.00	0.00	144,337.11	
EMPLOYEE BENEFITS	200-299	27,526.12	0.00	28,004.96	0.00	0.00	56,471.25	
PURCHASED SERVICES	300-399	48,370.00	0.00	13,355.44	0.00	494,668.43	6,623.85	
MATERIALS & SUPPLIES	400-499	90,476.53	0.00	37,450.82	0.00	0.00	1,336.98	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	5,500.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		212,150.21	0.00	126,072.57	0.00	494,668.43	214,269.19	



Dale County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0060 -----	GOVERNMENTAL - GENERAL				8100 -----	8320 -----
			0070 -----	0080 -----	3999 -----			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	78,245.42	0.00	120.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	33,953.99	0.00	23.69	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	21,445.89	594.31	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		133,645.30	594.31	143.69	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	1,960,852.39	3,064.31	2,177,553.86	1,304,178.00	508,007.90	214,269.19	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	58,282.46	0.00	46,209.52	0.00	0.00	0.00	
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	58,282.46	0.00	46,209.52	0.00	0.00	0.00	
TOTAL EXPEND & OTHER FUND USES	(NET)	2,019,134.85	3,064.31	2,223,763.38	1,304,178.00	508,007.90	214,269.19	

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, 2020

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	214,597.21	0.00	10,680,269.97
EMPLOYEE BENEFITS	200-299	0.00	67,472.90	0.00	4,030,284.32
PURCHASED SERVICES	300-399	0.00	7,303.47	0.00	1,329,618.40
MATERIALS & SUPPLIES	400-499	0.00	181,471.03	0.00	437,273.12
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 SERVICES		0.00	470,844.61	0.00	16,477,445.81
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	276,818.52	0.00	2,373,251.65
EMPLOYEE BENEFITS	200-299	0.00	110,992.36	0.00	855,873.58
PURCHASED SERVICES	300-399	0.00	47,171.32	0.00	67,346.52
MATERIALS & SUPPLIES	400-499	0.00	20,710.80	0.00	78,153.53
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	455,693.00	0.00	3,374,625.28
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	8,239.89	0.00	510,371.63
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	267,936.06
PURCHASED SERVICES	300-399	46,340.00	220,626.38	0.00	1,226,461.26
MATERIALS & SUPPLIES	400-499	0.00	45,750.74	0.00	712,535.06
CAPITAL OUTLAY	500-599	0.00	31,492.00	0.00	36,992.00
OTHER OBJECTS	600-977	0.00	16,590.25	0.00	94,715.65
TOTAL OPERATION & MAINTENANCE		46,340.00	322,699.26	0.00	2,849,011.66

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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-I-B-3

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - COST CENTER	ACCT #	8410	8610	8620	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	946,052.84	0.00	0.00	946,052.84
EMPLOYEE BENEFITS	200-299	653,140.46	0.00	0.00	653,140.46
PURCHASED SERVICES	300-399	89,933.09	0.00	0.00	89,933.09
MATERIALS & SUPPLIES	400-499	258,419.31	0.00	0.00	258,419.31
CAPITAL OUTLAY	500-599	66,676.00	0.00	0.00	66,676.00
OTHER OBJECTS	600-997	5.00	0.00	0.00	5.00
TOTAL AUXILIARY SERVICES		2,014,226.70	0.00	0.00	2,014,226.70
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	745,218.22	0.00	745,218.22
EMPLOYEE BENEFITS	200-299	0.00	236,544.33	0.00	236,544.33
PURCHASED SERVICES	300-399	0.00	319,157.14	494.18	319,651.32
MATERIALS & SUPPLIES	400-499	0.00	147,927.64	0.00	147,927.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	22,056.88	0.00	30,456.88
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,470,904.21	494.18	1,479,798.39
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	10,688.90
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	10,688.90
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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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	9,849.35	0.00	323,628.28
EMPLOYEE BENEFITS	200-299	0.00	2,547.14	0.00	139,025.32
PURCHASED SERVICES	300-399	0.00	3,712.51	0.00	3,712.51
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	95,376.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	158,019.16	0.00	158,019.16
TOTAL OTHER EXPENDITURES		0.00	174,128.16	0.00	719,761.53
TOTAL EXPENDITURES	1000-9899	2,060,566.70	2,896,769.24	494.18	26,928,058.27
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	900,510.79	0.00	1,331,950.92
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	900,510.79	0.00	1,331,950.92
TOTAL EXPEND & OTHER FUND USES	(NET)	2,060,566.70	3,797,280.03	494.18	28,260,009.19