

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, 2019

EXHIBIT A-II-I-A-1

FUND TYPES	GOVERNMENTAL - GENERAL							
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0020	0030	0040	0050	0060
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EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	2,204,843.64	1,481,801.66	1,612,558.68	1,308,372.01	1,438,688.39	855,476.54
EMPLOYEE BENEFITS	200-299	0.00	838,680.31	569,777.66	622,703.53	488,398.04	568,735.66	342,839.26
PURCHASED SERVICES	300-399	0.00	3,093.80	1,200.19	0.00	2,174.60	1,284.42	0.00
MATERIALS & SUPPLIES	400-499	0.00	62,336.79	36,889.43	20,408.97	32,229.80	42,555.50	14,348.59
CAPITAL OUTLAY	500-599	0.00	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	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,108,954.54	2,089,668.94	2,255,671.18	1,831,174.45	2,051,263.97	1,212,664.39
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	432,348.38	320,951.03	236,952.73	337,556.91	200,330.65	211,030.90
EMPLOYEE BENEFITS	200-299	0.00	162,053.16	115,683.39	85,655.09	120,522.15	74,244.53	74,854.15
PURCHASED SERVICES	300-399	0.00	9,928.98	4,752.21	2,918.15	7,821.61	2,973.97	1,579.57
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,064.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	75.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	604,405.52	441,386.63	325,525.97	465,900.67	278,613.15	287,464.62
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	75,518.97	36,532.29	37,555.24	41,379.96	41,097.26	44,484.63
EMPLOYEE BENEFITS	200-299	0.00	41,792.19	24,639.00	23,903.41	27,224.48	27,166.29	27,325.32
PURCHASED SERVICES	300-399	0.00	62,263.88	7,474.36	6,595.00	27,570.97	15,440.86	9,603.96
MATERIALS & SUPPLIES	400-499	0.00	62,198.72	55,812.15	44,318.07	50,356.54	69,068.86	53,282.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	9,995.83	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	251,769.59	124,457.80	112,371.72	146,531.95	152,773.27	134,696.88



Dale County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	GOVERNMENTAL - GENERAL				0040 -----	0050 -----	0060 -----
			0010 -----	0020 -----	0030 -----				
OTHER EXPENDITURES	9000-9899								
PERSONAL SERVICES	010-199	0.00	8,985.22	2,040.45	9,299.22	0.00	75,269.30	6,835.22	
EMPLOYEE BENEFITS	200-299	0.00	4,911.42	409.07	4,201.05	0.00	34,551.08	2,938.08	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	281.59	0.00	
MATERIALS & SUPPLIES	400-499	0.00	23,968.00	0.00	22,178.94	0.00	3,939.71	27,057.29	
CAPITAL OUTLAY	500-599	0.00	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	0.00	
TOTAL OTHER EXPENDITURES		0.00	37,864.64	2,449.52	35,679.21	0.00	114,041.68	36,830.59	
TOTAL EXPENDITURES	1000-9899	0.00	4,004,501.33	2,675,017.15	2,730,751.68	2,445,115.22	2,602,061.52	1,673,173.15	
OTHER FUND USES									
TRANSFERS OUT	9910 920-929 9900-9999	0.00	98,431.14	34,283.73	41,536.18	38,472.63	22,746.26	16,061.01	
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	(NET)	0.00	98,431.14	34,283.73	41,536.18	38,472.63	22,746.26	16,061.01	
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,102,932.47	2,709,300.88	2,772,287.86	2,483,587.85	2,624,807.78	1,689,234.16	

Dale County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL				
		0070 -----	0080 -----	3999 -----	8100 -----	8320 -----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	21,165.87	1,046,612.35	0.00	5,258.50	0.00
EMPLOYEE BENEFITS	200-299	6,574.69	420,562.33	0.00	2,017.68	0.00
PURCHASED SERVICES	300-399	0.00	0.00	1,236,603.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,734.35	40,385.38	0.00	133,792.44	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		39,474.91	1,507,560.06	1,236,603.00	141,068.62	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	253,828.82	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	91,850.04	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,491.63	6,129.03	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	395.58	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		4,887.21	351,807.89	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	42,087.16	0.00	0.00	138,531.09
EMPLOYEE BENEFITS	200-299	0.00	27,385.05	0.00	0.00	55,990.05
PURCHASED SERVICES	300-399	0.00	6,903.96	0.00	689,869.79	7,603.80
MATERIALS & SUPPLIES	400-499	0.00	50,883.18	0.00	0.00	4,164.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	127,259.35	0.00	689,869.79	206,289.41

Dale County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-I-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL				
-----	-----	0070	0080	3999	8100	8320
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	308.15	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,200.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,508.15	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

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, 2019

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL				
		0070 -----	0080 -----	3999 -----	8100 -----	8320 -----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	210.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	40.66	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	884.40	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		884.40	250.66	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	45,246.52	1,988,386.11	1,236,603.00	830,938.41	206,289.41
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	41,193.94	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	41,193.94	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	45,246.52	2,029,580.05	1,236,603.00	830,938.41	206,289.41

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, 2019

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	204,981.57	0.00	10,179,759.21
EMPLOYEE BENEFITS	200-299	0.00	69,400.68	0.00	3,929,689.84
PURCHASED SERVICES	300-399	0.00	12,592.37	0.00	1,256,948.38
MATERIALS & SUPPLIES	400-499	0.00	126,219.17	0.00	520,900.42
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	413,193.79	0.00	15,887,297.85
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	258,404.65	0.00	2,251,404.07
EMPLOYEE BENEFITS	200-299	0.00	95,671.31	0.00	820,533.82
PURCHASED SERVICES	300-399	0.00	45,920.89	0.00	86,516.04
MATERIALS & SUPPLIES	400-499	0.00	26,084.92	0.00	27,544.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	75.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	426,081.77	0.00	3,186,073.43
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	33,761.83	0.00	490,948.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	255,425.79
PURCHASED SERVICES	300-399	0.00	160,860.55	0.00	994,187.13
MATERIALS & SUPPLIES	400-499	0.00	29,027.02	0.00	419,111.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	324.50	0.00	10,320.33
TOTAL OPERATION & MAINTENANCE		0.00	223,973.90	0.00	2,169,993.66

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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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	918,221.76	0.00	0.00	918,221.76
EMPLOYEE BENEFITS	200-299	638,992.49	0.00	0.00	638,992.49
PURCHASED SERVICES	300-399	90,739.79	0.00	0.00	92,444.84
MATERIALS & SUPPLIES	400-499	294,701.62	5,411.00	0.00	300,112.62
CAPITAL OUTLAY	500-599	115,090.00	0.00	0.00	115,090.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		2,057,745.66	5,411.00	0.00	2,064,861.71
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	700,777.59	0.00	700,777.59
EMPLOYEE BENEFITS	200-299	0.00	227,286.44	0.00	227,286.44
PURCHASED SERVICES	300-399	0.00	225,326.43	130.47	225,456.90
MATERIALS & SUPPLIES	400-499	0.00	131,215.60	0.00	135,530.65
CAPITAL OUTLAY	500-599	0.00	69,968.86	0.00	69,968.86
OTHER OBJECTS	600-997	0.00	21,524.37	0.00	29,924.37
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	1,376,099.29	130.47	1,388,944.81
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	15,547.22
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	15,547.22
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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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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	11,303.77	0.00	113,943.18
EMPLOYEE BENEFITS	200-299	0.00	2,092.96	0.00	49,144.32
PURCHASED SERVICES	300-399	0.00	1,258.00	0.00	1,539.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	78,028.34
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	5,500.00	0.00	5,500.00
TOTAL OTHER EXPENDITURES		0.00	20,154.73	0.00	248,155.43
TOTAL EXPENDITURES	1000-9899	2,057,745.66	2,467,414.48	130.47	24,963,374.11
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	1,240,369.63	0.00	1,533,094.52
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	1,240,369.63	0.00	1,533,094.52
TOTAL EXPEND & OTHER FUND USES	(NET)	2,057,745.66	3,707,784.11	130.47	26,496,468.63