

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

102 - Alexander City Board of Education

Exhibit A-II-11

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$25,644,805.35
3000-5999: Federal Sources	\$76,010.71
6000-7999: Local Sources	\$9,619,164.70
TOTAL REVENUES:	\$35,339,980.76
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$224,016.00
TOTAL OTHER FINANCING SOURCES:	\$224,016.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$224,016.00)

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Fund Types Descriptions/Program	0010
REVENUES:	
8000-8999: Other Sources	\$480.50
TOTAL REVENUES:	\$480.50
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,782,645.56
200-299: Employee Benefits	\$617,989.61
300-399: Purchased Services	\$648.00
400-499: Materials & Supplies	\$70,113.98
Total Instructional Services	\$2,471,397.15
2000-2999: Instructional Support Services	
001-199: Personal Services	\$663,308.92
200-299: Employee Benefits	\$215,403.97
300-399: Purchased Services	\$3,000.00
400-499: Materials & Supplies	\$13,860.03
500-599: Capital Outlay	\$6,341.20
Total Instructional Support Services	\$901,914.12
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$99,068.21
200-299: Employee Benefits	\$49,119.15
300-399: Purchased Services	\$73,448.66
400-499: Materials & Supplies	\$7,979.80
Total Operations & Maintenance Services	\$229,615.82
TOTAL EXPENDITURES:	\$3,602,927.09
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$448.62
TOTAL OTHER FINANCING SOURCES:	\$448.62
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$3,987.16
TOTAL OTHER FINANCING USES:	\$3,987.16
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,606,465.63

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Fund Types Descriptions/Program	0020
REVENUES:	
8000-8999: Other Sources	\$8,610.68
TOTAL REVENUES:	\$8,610.68
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$4,010,133.33
200-299: Employee Benefits	\$1,379,061.24
300-399: Purchased Services	\$38,340.11
400-499: Materials & Supplies	\$202,517.05
500-599: Capital Outlay	\$47,427.00
600-899: Other Objects	\$486.30
Total Instructional Services	\$5,677,965.03
2000-2999: Instructional Support Services	
001-199: Personal Services	\$1,064,196.27
200-299: Employee Benefits	\$348,626.87
300-399: Purchased Services	\$17,061.21
400-499: Materials & Supplies	\$13,099.33
500-599: Capital Outlay	\$6,341.20
Total Instructional Support Services	\$1,449,324.88
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$127,243.14
200-299: Employee Benefits	\$64,581.38
300-399: Purchased Services	\$185,606.01
400-499: Materials & Supplies	\$17,261.10
Total Operations & Maintenance Services	\$394,691.63
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$11,803.12
Total Auxiliary Services	\$11,803.12
9000-9899: Other Expenditures	
001-199: Personal Services	\$1,185.00
200-299: Employee Benefits	\$245.61
Total Other Expenditures	\$1,430.61
TOTAL EXPENDITURES:	\$7,535,215.27
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$16,301.98
TOTAL OTHER FINANCING SOURCES:	\$16,301.98
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$4,653.50
920-929: Transfers Out	\$68,571.35
TOTAL OTHER FINANCING USES:	\$73,224.85
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$7,592,138.14

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Fund Types Descriptions/Program	0030
REVENUES:	
8000-8999: Other Sources	\$3,673.50
TOTAL REVENUES:	\$3,673.50
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$3,005,537.91
200-299: Employee Benefits	\$1,113,105.80
300-399: Purchased Services	\$864.00
400-499: Materials & Supplies	\$108,839.30
500-599: Capital Outlay	\$39,815.65
Total Instructional Services	\$4,268,162.66
2000-2999: Instructional Support Services	
001-199: Personal Services	\$885,727.83
200-299: Employee Benefits	\$306,412.05
300-399: Purchased Services	\$5,518.22
400-499: Materials & Supplies	\$9,911.48
500-599: Capital Outlay	\$6,341.20
Total Instructional Support Services	\$1,213,910.78
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$139,149.82
200-299: Employee Benefits	\$71,452.75
300-399: Purchased Services	\$73,997.45
400-499: Materials & Supplies	\$15,421.92
Total Operations & Maintenance Services	\$300,021.94
9000-9899: Other Expenditures	
001-199: Personal Services	\$553,556.98
200-299: Employee Benefits	\$209,598.56
300-399: Purchased Services	\$8,617.51
400-499: Materials & Supplies	\$61,513.27
600-899: Other Objects	\$1,080.00
Total Other Expenditures	\$834,366.32
TOTAL EXPENDITURES:	\$6,616,461.70
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$134.96
TOTAL OTHER FINANCING SOURCES:	\$134.96
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$5,176.61
TOTAL OTHER FINANCING USES:	\$5,176.61
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,621,503.35

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Fund Types Descriptions/Program	0040
REVENUES:	
8000-8999: Other Sources	\$1,466.30
TOTAL REVENUES:	\$1,466.30
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,739,291.97
200-299: Employee Benefits	\$663,184.16
300-399: Purchased Services	\$648.00
400-499: Materials & Supplies	\$65,109.82
Total Instructional Services	\$2,468,233.95
2000-2999: Instructional Support Services	
001-199: Personal Services	\$610,235.01
200-299: Employee Benefits	\$218,713.18
300-399: Purchased Services	\$3,005.71
400-499: Materials & Supplies	\$5,833.18
500-599: Capital Outlay	\$6,341.20
Total Instructional Support Services	\$844,128.28
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$63,297.20
200-299: Employee Benefits	\$32,016.60
300-399: Purchased Services	\$56,248.12
400-499: Materials & Supplies	\$9,898.13
Total Operations & Maintenance Services	\$161,460.05
9000-9899: Other Expenditures	
001-199: Personal Services	\$110,825.56
200-299: Employee Benefits	\$16,909.80
300-399: Purchased Services	\$735.00
Total Other Expenditures	\$128,470.36
TOTAL EXPENDITURES:	\$3,602,292.64
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$24.02
TOTAL OTHER FINANCING SOURCES:	\$24.02
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$3,652.89
920-929: Transfers Out	\$5,000.00
TOTAL OTHER FINANCING USES:	\$8,652.89
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,610,921.51

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Fund Types	0050
Descriptions/Program	0050
REVENUES:	
8000-8999: Other Sources	\$1,943.70
TOTAL REVENUES:	\$1,943.70
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$1,678,704.07
200-299: Employee Benefits	\$603,480.44
300-399: Purchased Services	\$648.00
400-499: Materials & Supplies	\$55,093.53
Total Instructional Services	\$2,337,926.04
2000-2999: Instructional Support Services	
001-199: Personal Services	\$667,010.35
200-299: Employee Benefits	\$234,137.74
300-399: Purchased Services	\$3,555.21
400-499: Materials & Supplies	\$9,348.53
500-599: Capital Outlay	\$6,341.20
Total Instructional Support Services	\$920,393.03
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$65,166.95
200-299: Employee Benefits	\$32,441.14
300-399: Purchased Services	\$62,186.55
400-499: Materials & Supplies	\$5,387.09
Total Operations & Maintenance Services	\$165,181.73
6000-6999: General Administrative Services	
300-399: Purchased Services	\$1,468.53
Total General Administrative Services	\$1,468.53
9000-9899: Other Expenditures	
001-199: Personal Services	\$62,846.25
200-299: Employee Benefits	\$10,896.00
Total Other Expenditures	\$73,742.25
TOTAL EXPENDITURES:	\$3,498,711.58
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$1,053.19
TOTAL OTHER FINANCING SOURCES:	\$1,053.19
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$4,004.47
920-929: Transfers Out	\$1,000.00
TOTAL OTHER FINANCING USES:	\$5,004.47
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,502,662.86

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Fund Types	8100
Descriptions/Program	8100
REVENUES:	
6000-7999: Local Sources	\$162,858.00
TOTAL REVENUES:	\$162,858.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$389,393.51
200-299: Employee Benefits	\$106,522.41
300-399: Purchased Services	\$28,017.78
400-499: Materials & Supplies	\$652,089.06
500-599: Capital Outlay	\$78,555.07
Total Instructional Services	\$1,254,577.83
2000-2999: Instructional Support Services	
001-199: Personal Services	\$185,260.82
200-299: Employee Benefits	\$61,826.20
Total Instructional Support Services	\$247,087.02
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$51,053.09
Total Auxiliary Services	\$51,053.09
9000-9899: Other Expenditures	
001-199: Personal Services	\$279,637.59
200-299: Employee Benefits	\$34,292.56
300-399: Purchased Services	\$118.90
400-499: Materials & Supplies	\$33,465.69
500-599: Capital Outlay	\$6,011.20
Total Other Expenditures	\$353,525.94
TOTAL EXPENDITURES:	\$1,906,243.88
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,906,243.88

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Fund Types Descriptions/Program	8210
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$316.84
Total Instructional Services	\$316.84
2000-2999: Instructional Support Services	
001-199: Personal Services	\$481,783.11
200-299: Employee Benefits	\$103,548.24
300-399: Purchased Services	\$50,364.78
400-499: Materials & Supplies	\$46,220.40
Total Instructional Support Services	\$681,916.53
3000-3999: Operations & Maintenance Services	
400-499: Materials & Supplies	\$20.46
Total Operations & Maintenance Services	\$20.46
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$27.90
Total Auxiliary Services	\$27.90
TOTAL EXPENDITURES:	\$682,281.73
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$682,281.73

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Fund Types	
Descriptions/Program	8211
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EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$54.27
Total Instructional Support Services	\$54.27
TOTAL EXPENDITURES:	\$54.27
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$54.27

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Exhibit A-II-11

Fund Types	8220
Descriptions/Program	8220
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$178,615.42
200-299: Employee Benefits	\$55,777.53
300-399: Purchased Services	\$16,819.95
400-499: Materials & Supplies	\$2,276.11
600-899: Other Objects	\$2,765.00
Total Instructional Support Services	\$256,254.01
9000-9899: Other Expenditures	
300-399: Purchased Services	\$41,448.26
400-499: Materials & Supplies	\$38,849.34
600-899: Other Objects	\$4,427.50
Total Other Expenditures	\$84,725.10
TOTAL EXPENDITURES:	\$340,979.11
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$340,979.11

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Fund Types	
Descriptions/Program	8230
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$75,829.23
200-299: Employee Benefits	\$24,834.29
Total Instructional Support Services	\$100,663.52
TOTAL EXPENDITURES:	\$100,663.52
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$100,663.52

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Exhibit A-II-11

Fund Types	8300
Descriptions/Program	8300
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
001-199: Personal Services	\$530,992.95
200-299: Employee Benefits	\$215,472.05
300-399: Purchased Services	\$317,550.45
400-499: Materials & Supplies	\$268,079.96
500-599: Capital Outlay	\$24,168.00
600-899: Other Objects	\$184,272.62
Total Operations & Maintenance Services	\$1,540,536.03
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$1,651,895.81
Total Capital Outlay	\$1,651,895.81
TOTAL EXPENDITURES:	\$3,192,431.84
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$3,192,431.84

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Fund Types Descriptions/Program	8410
REVENUES:	
8000-8999: Other Sources	\$56,510.36
TOTAL REVENUES:	\$56,510.36
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$707,530.98
200-299: Employee Benefits	\$383,436.62
300-399: Purchased Services	\$89,299.26
400-499: Materials & Supplies	\$230,211.96
500-599: Capital Outlay	\$251,529.40
Total Auxiliary Services	\$1,662,008.22
6000-6999: General Administrative Services	
300-399: Purchased Services	\$4,000.00
Total General Administrative Services	\$4,000.00
TOTAL EXPENDITURES:	\$1,666,008.22
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,666,008.22

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Fund Types	
Descriptions/Program	8420
EXPENDITURES:	
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$2,159.17
Total Auxiliary Services	\$2,159.17
TOTAL EXPENDITURES:	\$2,159.17
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$1,310.50
TOTAL OTHER FINANCING SOURCES:	\$1,310.50
OTHER FINANCING USES:	
920-929: Transfers Out	\$250,000.00
TOTAL OTHER FINANCING USES:	\$250,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$250,848.67

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Fund Types

Descriptions/Program

8600

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$65,365.17

200-299: Employee Benefits \$23,508.92

Total Instructional Support Services \$88,874.09

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$15,400.64

200-299: Employee Benefits \$7,932.23

300-399: Purchased Services \$93,833.66

400-499: Materials & Supplies \$3,043.29

500-599: Capital Outlay \$69,896.00

Total Operations & Maintenance Services \$190,105.82

6000-6999: General Administrative Services

001-199: Personal Services \$1,043,437.41

200-299: Employee Benefits \$322,964.46

300-399: Purchased Services \$293,208.64

400-499: Materials & Supplies \$78,361.37

500-599: Capital Outlay \$20,110.78

600-899: Other Objects \$21,372.40

Total General Administrative Services \$1,779,455.06

TOTAL EXPENDITURES: \$2,058,434.97

OTHER FINANCING USES:

900-997: Other Financing Uses \$10,920.40

TOTAL OTHER FINANCING USES: \$10,920.40

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$2,069,355.37

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Fund Types	
Descriptions/Program	8640
EXPENDITURES:	
6000-6999: General Administrative Services	
300-399: Purchased Services	\$7,200.00
Total General Administrative Services	\$7,200.00
TOTAL EXPENDITURES:	\$7,200.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$7,200.00

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Exhibit A-II-12

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
3000-5999: Federal Sources	\$2,388,000.28
TOTAL REVENUES:	\$2,388,000.28
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00

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Exhibit A-II-12

Fund Types Descriptions/Program	0010
REVENUES:	
3000-5999: Federal Sources	\$291,549.56
6000-7999: Local Sources	\$130,917.53
8000-8999: Other Sources	\$6,368.18
TOTAL REVENUES:	\$428,835.27
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$110,477.20
200-299: Employee Benefits	\$23,899.38
300-399: Purchased Services	\$9,598.93
400-499: Materials & Supplies	\$57,727.19
600-899: Other Objects	\$3,075.57
Total Instructional Services	\$204,778.27
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$17,288.74
400-499: Materials & Supplies	\$22,165.16
Total Instructional Support Services	\$39,453.90
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,480.00
400-499: Materials & Supplies	\$1,398.21
Total Operations & Maintenance Services	\$3,878.21
4000-4999: Auxiliary Services	
001-199: Personal Services	\$153,207.63
200-299: Employee Benefits	\$77,708.04
300-399: Purchased Services	\$8,540.72
400-499: Materials & Supplies	\$162,682.05
Total Auxiliary Services	\$402,138.44
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$12,971.33
600-899: Other Objects	\$140.82
Total Other Expenditures	\$13,112.15
TOTAL EXPENDITURES:	\$663,360.97
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$65,065.00
TOTAL OTHER FINANCING SOURCES:	\$65,065.00
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$35,510.70
920-929: Transfers Out	\$1,452.62
TOTAL OTHER FINANCING USES:	\$36,963.32
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$635,259.29

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Exhibit A-II-12

Fund Types Descriptions/Program	0020
REVENUES:	
3000-5999: Federal Sources	\$386,278.93
6000-7999: Local Sources	\$500,828.54
8000-8999: Other Sources	\$8,454.92
TOTAL REVENUES:	\$895,562.39
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$349,484.05
200-299: Employee Benefits	\$123,116.15
300-399: Purchased Services	\$124,331.97
400-499: Materials & Supplies	\$248,907.19
600-899: Other Objects	\$55,037.10
Total Instructional Services	\$900,876.46
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$29,566.41
400-499: Materials & Supplies	\$39,551.52
600-899: Other Objects	\$65.29
Total Instructional Support Services	\$69,183.22
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$18,040.48
400-499: Materials & Supplies	\$1,923.55
Total Operations & Maintenance Services	\$19,964.03
4000-4999: Auxiliary Services	
001-199: Personal Services	\$179,461.88
200-299: Employee Benefits	\$89,444.99
300-399: Purchased Services	\$31,345.43
400-499: Materials & Supplies	\$218,226.10
Total Auxiliary Services	\$518,478.40
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$47,786.56
600-899: Other Objects	\$500.00
Total Other Expenditures	\$48,286.56
TOTAL EXPENDITURES:	\$1,556,788.67
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$169,640.83
TOTAL OTHER FINANCING SOURCES:	\$169,640.83
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$40,966.40
920-929: Transfers Out	\$28,031.38
TOTAL OTHER FINANCING USES:	\$68,997.78
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,456,145.62

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025**

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Exhibit A-II-12

Fund Types Descriptions/Program	0030
REVENUES:	
3000-5999: Federal Sources	\$610,802.25
6000-7999: Local Sources	\$129,689.07
8000-8999: Other Sources	\$14,070.92
TOTAL REVENUES:	\$754,562.24
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$252,063.97
200-299: Employee Benefits	\$85,277.13
300-399: Purchased Services	\$623.56
400-499: Materials & Supplies	\$79,785.91
600-899: Other Objects	\$192.66
Total Instructional Services	\$417,943.23
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$22,036.35
400-499: Materials & Supplies	\$23,106.64
600-899: Other Objects	\$512.20
Total Instructional Support Services	\$45,655.19
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,950.00
400-499: Materials & Supplies	\$14,297.25
Total Operations & Maintenance Services	\$17,247.25
4000-4999: Auxiliary Services	
001-199: Personal Services	\$184,167.00
200-299: Employee Benefits	\$84,507.18
300-399: Purchased Services	\$11,668.36
400-499: Materials & Supplies	\$319,693.30
Total Auxiliary Services	\$600,035.84
9000-9899: Other Expenditures	
001-199: Personal Services	\$10,948.91
200-299: Employee Benefits	\$4,373.68
400-499: Materials & Supplies	\$45,186.89
600-899: Other Objects	\$6,594.44
Total Other Expenditures	\$67,103.92
TOTAL EXPENDITURES:	\$1,147,985.43
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$73,332.05
TOTAL OTHER FINANCING SOURCES:	\$73,332.05

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Fund Types	
Descriptions/Program	0030
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$40,763.40
920-929: Transfers Out	\$33,507.01
TOTAL OTHER FINANCING USES:	\$74,270.41
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,148,923.79

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Fund Types Descriptions/Program	0040
REVENUES:	
3000-5999: Federal Sources	\$329,859.34
6000-7999: Local Sources	\$83,176.25
8000-8999: Other Sources	\$7,442.36
TOTAL REVENUES:	\$420,477.95
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$176,713.66
200-299: Employee Benefits	\$57,375.40
300-399: Purchased Services	\$4,001.13
400-499: Materials & Supplies	\$55,165.46
600-899: Other Objects	\$50.00
Total Instructional Services	\$293,305.65
2000-2999: Instructional Support Services	
001-199: Personal Services	\$34,833.56
200-299: Employee Benefits	\$12,084.43
300-399: Purchased Services	\$1,878.65
400-499: Materials & Supplies	\$4,681.46
600-899: Other Objects	\$377.37
Total Instructional Support Services	\$53,855.47
3000-3999: Operations & Maintenance Services	
400-499: Materials & Supplies	\$9,435.37
Total Operations & Maintenance Services	\$9,435.37
4000-4999: Auxiliary Services	
001-199: Personal Services	\$152,371.82
200-299: Employee Benefits	\$75,221.85
300-399: Purchased Services	\$7,411.45
400-499: Materials & Supplies	\$180,644.40
Total Auxiliary Services	\$415,649.52
9000-9899: Other Expenditures	
300-399: Purchased Services	\$616.00
400-499: Materials & Supplies	\$21,960.36
600-899: Other Objects	\$428.84
Total Other Expenditures	\$23,005.20
TOTAL EXPENDITURES:	\$795,251.21
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$42,965.00
TOTAL OTHER FINANCING SOURCES:	\$42,965.00

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Exhibit A-II-12

Fund Types	
Descriptions/Program	0040
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$34,802.70
920-929: Transfers Out	\$3,024.02
TOTAL OTHER FINANCING USES:	\$37,826.72
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$790,112.93

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Exhibit A-II-12

Fund Types Descriptions/Program	0050
REVENUES:	
3000-5999: Federal Sources	\$298,586.37
6000-7999: Local Sources	\$78,189.29
8000-8999: Other Sources	\$7,342.85
TOTAL REVENUES:	\$384,118.51
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$165,113.79
200-299: Employee Benefits	\$44,498.81
300-399: Purchased Services	\$4,791.03
400-499: Materials & Supplies	\$29,317.75
600-899: Other Objects	\$8,532.97
Total Instructional Services	\$252,254.35
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$14,987.26
400-499: Materials & Supplies	\$22,372.61
Total Instructional Support Services	\$37,359.87
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$280.00
400-499: Materials & Supplies	\$5,039.01
Total Operations & Maintenance Services	\$5,319.01
4000-4999: Auxiliary Services	
001-199: Personal Services	\$130,819.90
200-299: Employee Benefits	\$59,194.85
300-399: Purchased Services	\$7,500.15
400-499: Materials & Supplies	\$147,935.71
Total Auxiliary Services	\$345,450.61
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$4,140.88
600-899: Other Objects	\$642.97
Total Other Expenditures	\$4,783.85
TOTAL EXPENDITURES:	\$645,167.69
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$33,486.00
TOTAL OTHER FINANCING SOURCES:	\$33,486.00
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$28,796.53
920-929: Transfers Out	\$3,409.19
TOTAL OTHER FINANCING USES:	\$32,205.72
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$643,887.41

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Fund Types Descriptions/Program	8100
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$101,945.17
400-499: Materials & Supplies	\$33,638.98
Total Instructional Services	\$135,584.15
2000-2999: Instructional Support Services	
001-199: Personal Services	\$37,002.79
200-299: Employee Benefits	\$12,522.13
300-399: Purchased Services	\$265.37
Total Instructional Support Services	\$49,790.29
9000-9899: Other Expenditures	
300-399: Purchased Services	\$3,066.81
Total Other Expenditures	\$3,066.81
TOTAL EXPENDITURES:	\$188,441.25
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$188,441.25

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Fund Types Descriptions/Program	8210
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$5,000.00
200-299: Employee Benefits	\$1,000.00
Total Instructional Services	\$6,000.00
2000-2999: Instructional Support Services	
001-199: Personal Services	\$43,960.75
200-299: Employee Benefits	\$3,367.49
300-399: Purchased Services	\$33,107.42
400-499: Materials & Supplies	\$14,549.89
Total Instructional Support Services	\$94,985.55
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$1,249.09
Total Other Expenditures	\$1,249.09
TOTAL EXPENDITURES:	\$102,234.64
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$102,234.64

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LEA Financial System
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Exhibit A-II-12

Fund Types	8220
Descriptions/Program	8220
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$20,574.00
200-299: Employee Benefits	\$1,581.00
300-399: Purchased Services	\$62,285.84
400-499: Materials & Supplies	\$690.18
Total Instructional Support Services	\$85,131.02
TOTAL EXPENDITURES:	\$85,131.02
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$85,131.02

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Exhibit A-II-12

Fund Types	
Descriptions/Program	8229
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$66,549.78
200-299: Employee Benefits	\$21,078.18
Total Instructional Support Services	\$87,627.96
TOTAL EXPENDITURES:	\$87,627.96
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$87,627.96

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Exhibit A-II-12

Fund Types	
Descriptions/Program	8410
EXPENDITURES:	
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$610.25
Total Auxiliary Services	\$610.25
TOTAL EXPENDITURES:	\$610.25
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$610.25

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Exhibit A-II-12

Fund Types Descriptions/Program	8600
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$8,513.38
Total Operations & Maintenance Services	\$8,513.38
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$2,951.96
Total Auxiliary Services	\$2,951.96
6000-6999: General Administrative Services	
001-199: Personal Services	\$113,789.31
200-299: Employee Benefits	\$30,851.07
400-499: Materials & Supplies	\$1,208.14
600-899: Other Objects	\$349.00
Total General Administrative Services	\$146,197.52
9000-9899: Other Expenditures	
001-199: Personal Services	\$5,485.48
200-299: Employee Benefits	\$1,072.94
Total Other Expenditures	\$6,558.42
TOTAL EXPENDITURES:	\$164,221.28
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$43,176.27
TOTAL OTHER FINANCING USES:	\$43,176.27
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$207,397.55

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Exhibit A-II-12

Fund Types	
Descriptions/Program	8640
EXPENDITURES:	
6000-6999: General Administrative Services	
300-399: Purchased Services	\$10,446.33
400-499: Materials & Supplies	\$673.61
Total General Administrative Services	\$11,119.94
TOTAL EXPENDITURES:	\$11,119.94
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$11,119.94

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Governmental - Debt Service Fund Type
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Exhibit A-II-13

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$795,516.00
6000-7999: Local Sources	\$3,946,857.38
TOTAL REVENUES:	\$4,742,373.38
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$104,523.33
TOTAL OTHER FINANCING SOURCES:	\$104,523.33
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$104,523.33)

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Governmental - Debt Service Fund Type
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Exhibit A-II-13

Fund Types	
Descriptions/Program	0020
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$771,411.33
920-929: Transfers Out	\$4,616,302.96
TOTAL OTHER FINANCING USES:	\$5,387,714.29
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$5,387,714.29

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Exhibit A-II-13

Fund Types	
Descriptions/Program	8410
REVENUES:	
1000-2999: State Sources	\$52,109.18
TOTAL REVENUES:	\$52,109.18
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$52,109.18
TOTAL OTHER FINANCING USES:	\$52,109.18
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$52,109.18

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Exhibit A-II-13

Fund Types	
Descriptions/Program	9200
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$2,622.00
TOTAL OTHER FINANCING USES:	\$2,622.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,622.00

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Exhibit A-II-14

Fund Types	0000
Descriptions/Program	0000
REVENUES:	
1000-2999: State Sources	\$437,446.19
6000-7999: Local Sources	\$1,740,453.07
TOTAL REVENUES:	\$2,177,899.26
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$254,621.75
9200-9299: Transfers In	\$4,616,302.86
TOTAL OTHER FINANCING SOURCES:	\$4,870,924.61
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	(\$4,870,924.61)

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0010
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$423,053.19
Total Capital Outlay	\$423,053.19
TOTAL EXPENDITURES:	\$423,053.19
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$423,053.19

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Exhibit A-II-14

Fund Types	
Descriptions/Program	0020
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$42,391,494.77
Total Capital Outlay	\$42,391,494.77
TOTAL EXPENDITURES:	\$42,391,494.77
OTHER FINANCING USES:	
900-997: Other Financing Uses	\$4,687,246.21
TOTAL OTHER FINANCING USES:	\$4,687,246.21
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$47,078,740.98

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Exhibit A-II-14

Fund Types	
Descriptions/Program	8220
EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$666.80
Total Instructional Support Services	\$666.80
TOTAL EXPENDITURES:	\$666.80
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$666.80

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Exhibit A-II-14

Fund Types	
Descriptions/Program	8300
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$19,164.42
400-499: Materials & Supplies	\$3,260.00
Total Operations & Maintenance Services	\$22,424.42
TOTAL EXPENDITURES:	\$22,424.42
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$22,424.42

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Exhibit A-II-14

Fund Types	
Descriptions/Program	8410
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REVENUES:	
1000-2999: State Sources	\$137,415.82
TOTAL REVENUES:	\$137,415.82
EXPENDITURES:	
4000-4999: Auxiliary Services	
500-599: Capital Outlay	\$937,364.60
Total Auxiliary Services	\$937,364.60
TOTAL EXPENDITURES:	\$937,364.60
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$937,364.60

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Exhibit A-II-14

Fund Types	
Descriptions/Program	8600
EXPENDITURES:	
6000-6999: General Administrative Services	
300-399: Purchased Services	\$16,652.00
Total General Administrative Services	\$16,652.00
TOTAL EXPENDITURES:	\$16,652.00
OTHER FINANCING USES:	
920-929: Transfers Out	\$104,523.33
TOTAL OTHER FINANCING USES:	\$104,523.33
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$121,175.33

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Exhibit A-II-14

Fund Types	
Descriptions/Program	9200
EXPENDITURES:	
8000-8999: Debt Service	
300-399: Purchased Services	\$14,393.00
Total Debt Service	\$14,393.00
TOTAL EXPENDITURES:	\$14,393.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$14,393.00

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Governmental - Expendable Trust Fund Type
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Exhibit A-II-32

Fund Types	
Descriptions/Program	0000
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REVENUES:	
6000-7999: Local Sources	\$2,750.00
TOTAL REVENUES:	\$2,750.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00

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Exhibit A-II-32

Fund Types Descriptions/Program	0010
REVENUES:	
6000-7999: Local Sources	\$51,013.80
TOTAL REVENUES:	\$51,013.80
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$16,589.75
600-899: Other Objects	\$10,908.96
Total Instructional Services	\$27,498.71
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$10,548.45
400-499: Materials & Supplies	\$2,476.26
600-899: Other Objects	\$1,326.12
Total Instructional Support Services	\$14,350.83
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$143.29
Total Auxiliary Services	\$143.29
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$5,518.71
600-899: Other Objects	\$814.00
Total Other Expenditures	\$6,332.71
TOTAL EXPENDITURES:	\$48,325.54
OTHER FINANCING USES:	
920-929: Transfers Out	\$138.57
TOTAL OTHER FINANCING USES:	\$138.57
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$48,464.11

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Exhibit A-II-32

Fund Types Descriptions/Program	0020
REVENUES:	
6000-7999: Local Sources	\$483,242.11
TOTAL REVENUES:	\$483,242.11
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$82,312.99
400-499: Materials & Supplies	\$204,085.54
600-899: Other Objects	\$48,083.98
Total Instructional Services	\$334,482.51
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$4,542.50
400-499: Materials & Supplies	\$41,734.72
Total Instructional Support Services	\$46,277.22
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$850.00
Total Operations & Maintenance Services	\$850.00
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$19,170.45
Total Auxiliary Services	\$19,170.45
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$43,072.86
600-899: Other Objects	\$2,500.00
Total Other Expenditures	\$45,572.86
TOTAL EXPENDITURES:	\$446,353.04
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$7,447.07
TOTAL OTHER FINANCING SOURCES:	\$7,447.07
OTHER FINANCING USES:	
920-929: Transfers Out	\$17,088.98
TOTAL OTHER FINANCING USES:	\$17,088.98
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$455,994.95

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Cost Center
For Fiscal Year Ended September 30, 2025

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Exhibit A-II-32

Fund Types	
Descriptions/Program	0030
REVENUES:	
6000-7999: Local Sources	\$36,032.01
TOTAL REVENUES:	\$36,032.01
EXPENDITURES:	
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$3,662.15
400-499: Materials & Supplies	\$21,871.82
Total Instructional Support Services	\$25,533.97
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$200.00
Total Operations & Maintenance Services	\$200.00
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$2,683.00
600-899: Other Objects	\$98.00
Total Other Expenditures	\$2,781.00
TOTAL EXPENDITURES:	\$28,514.97
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$250.00
TOTAL OTHER FINANCING SOURCES:	\$250.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$28,264.97

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Exhibit A-II-32

Fund Types Descriptions/Program	0040
REVENUES:	
6000-7999: Local Sources	\$9,504.20
TOTAL REVENUES:	\$9,504.20
EXPENDITURES:	
1000-1999: Instructional Services	
600-899: Other Objects	\$93.81
Total Instructional Services	\$93.81
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$263.79
400-499: Materials & Supplies	\$6,297.85
600-899: Other Objects	\$689.00
Total Instructional Support Services	\$7,250.64
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$1,680.00
Total Operations & Maintenance Services	\$1,680.00
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$182.43
Total Auxiliary Services	\$182.43
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$199.80
600-899: Other Objects	\$3,386.61
Total Other Expenditures	\$3,586.41
TOTAL EXPENDITURES:	\$12,793.29
OTHER FINANCING USES:	
920-929: Transfers Out	\$236.00
TOTAL OTHER FINANCING USES:	\$236.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$13,029.29

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Exhibit A-II-32

Fund Types	
Descriptions/Program	0050
REVENUES:	
6000-7999: Local Sources	\$22,509.09
TOTAL REVENUES:	\$22,509.09
EXPENDITURES:	
1000-1999: Instructional Services	
600-899: Other Objects	\$4,111.49
Total Instructional Services	\$4,111.49
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$1,608.21
400-499: Materials & Supplies	\$2,871.94
600-899: Other Objects	\$7,846.39
Total Instructional Support Services	\$12,326.54
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$846.08
Total Auxiliary Services	\$846.08
9000-9899: Other Expenditures	
600-899: Other Objects	\$11,572.71
Total Other Expenditures	\$11,572.71
TOTAL EXPENDITURES:	\$28,856.82
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$28,856.82

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Governmental - Expendable Trust Fund Type
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Exhibit A-II-32

Fund Types	
Descriptions/Program	8220
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$791.63
Total Instructional Support Services	\$791.63
TOTAL EXPENDITURES:	\$791.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$791.63

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Exhibit A-II-32

Fund Types	
Descriptions/Program	8600
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$1,292.13
Total Instructional Support Services	\$1,292.13
6000-6999: General Administrative Services	
400-499: Materials & Supplies	\$38.08
Total General Administrative Services	\$38.08
TOTAL EXPENDITURES:	\$1,330.21
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,330.21