

RUN DATE: 6/2/2026  
 RUN TIME: 09:51AM

MCAI BUDGETARY ACCOUNTING SYSTEM  
 BUDGET ANALYSIS REPORT  
 Dale County Board of Education  
 THRU FISCAL YEAR-PERIOD-MONTH: 2026-7-April

Description	2025	2025	2026	2026	2026	% OF	
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
SFund: 3210 IDEA-PART B							
*** REVENUES ***							
IDEA-PART B							
12-4-3210-000-0000-3210-0-0000-0000	920,249.25	915,332.51	865,599.00	365,364.32	0.00	42.21	500,234.68
*** TOTAL REVENUES:	920,249.25	915,332.51	865,599.00	365,364.32	0.00	42.21	500,234.68
*** EXPENDITURES ***							
INSTRUCTION, TEACHER							
12-5-1100-010-0010-3210-0-2300-0000	59,558.00	59,558.04	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-TEACHER							
12-5-1100-010-0010-3210-0-2400-0000	0.00	0.00	51,792.00	30,212.00	0.00	58.33	21,580.00
INSTRUCTION-TEACHER							
12-5-1100-010-0020-3210-0-2400-0000	22,823.60	22,906.50	23,823.20	13,896.89	0.00	58.33	9,926.31
INSTRUCTION-TEACHER							
12-5-1100-010-0040-3210-0-2400-0000	81,526.50	81,734.47	84,021.50	47,986.34	0.00	57.11	36,035.16
INSTRUCTION-TEACHER							
12-5-1100-010-0060-3210-0-2300-0000	57,058.00	57,057.96	57,058.00	33,283.81	0.00	58.33	23,774.19
INSTRUCTION, TEACHER							
12-5-1100-010-0080-3210-0-2300-0000	79,016.60	79,072.44	79,687.60	46,484.41	0.00	58.33	33,203.19
INSTRUCTION, INSTRUCTION AIDE							
12-5-1100-101-0030-3210-0-2300-0000	22,888.80	21,012.00	22,888.80	10,813.80	0.00	47.24	12,075.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0010-3210-0-2300-0000	450.00	1,100.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0010-3210-0-2400-0000	0.00	0.00	450.00	1,485.00	0.00	330.00	-1,035.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0020-3210-0-2400-0000	180.00	270.00	180.00	126.00	0.00	70.00	54.00
INSTRUCTION, SUBSTITUTES							
12-5-1100-180-0030-3210-0-2300-0000	450.00	495.00	450.00	2,430.00	0.00	540.00	-1,980.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0040-3210-0-2400-0000	675.00	2,072.50	675.00	1,392.50	0.00	206.30	-717.50
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0060-3210-0-2300-0000	450.00	630.00	450.00	135.00	0.00	30.00	315.00
INSTRUCTION, SUBSTITUTES							
12-5-1100-180-0080-3210-0-2300-0000	540.00	967.00	540.00	794.00	0.00	147.04	-254.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0010-3210-0-2300-0000	9,600.00	9,704.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0010-3210-0-2400-0000	0.00	0.00	10,848.00	6,328.00	0.00	58.33	4,520.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0020-3210-0-2400-0000	3,840.00	3,881.60	4,339.20	2,531.20	0.00	58.33	1,808.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0030-3210-0-2300-0000	9,600.00	9,704.00	10,848.00	6,328.00	0.00	58.33	4,520.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0040-3210-0-2400-0000	14,400.00	14,556.00	16,272.00	9,040.00	0.00	55.56	7,232.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0060-3210-0-2300-0000	9,600.00	9,704.00	10,848.00	6,328.00	0.00	58.33	4,520.00
INSTRUCTION, STATE INSURANCE							
12-5-1100-210-0080-3210-0-2300-0000	11,520.00	11,644.80	13,017.60	7,593.60	0.00	58.33	5,424.00
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0010-3210-0-2300-0000	7,504.31	7,453.20	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0010-3210-0-2400-0000	0.00	0.00	7,048.89	4,068.28	0.00	57.72	2,980.61
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0020-3210-0-2400-0000	2,875.77	2,866.59	3,242.34	1,871.34	0.00	57.72	1,371.00

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Description	2025	2025	2026	2026	2026	% OF	
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0030-3210-0-2300-0000	2,883.99	2,629.33	3,115.17	1,452.50	0.00	46.63	1,662.67
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0040-3210-0-2400-0000	10,581.87	10,539.76	11,744.73	6,511.29	0.00	55.44	5,233.44
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0060-3210-0-2300-0000	7,742.78	7,696.16	8,313.35	4,801.91	0.00	57.76	3,511.44
INSTRUCTION, STATE RETIREMENT							
12-5-1100-220-0080-3210-0-2300-0000	10,607.01	10,549.59	11,496.13	6,639.56	0.00	57.75	4,856.57
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0010-3210-0-2300-0000	3,720.50	3,570.23	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0010-3210-0-2400-0000	0.00	0.00	3,239.00	1,803.33	0.00	55.68	1,435.67
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0020-3210-0-2400-0000	1,426.22	1,414.23	1,488.20	852.09	0.00	57.26	636.11
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0030-3210-0-2300-0000	1,447.01	1,333.48	1,447.01	821.12	0.00	56.75	625.89
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0040-3210-0-2400-0000	5,096.49	4,721.88	5,251.18	2,886.52	0.00	54.97	2,364.66
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0060-3210-0-2300-0000	3,565.49	3,254.72	3,565.50	1,868.45	0.00	52.40	1,697.05
INSTRUCTION, SOCIAL SECURITY							
12-5-1100-230-0080-3210-0-2300-0000	4,932.51	4,716.28	4,974.11	2,791.94	0.00	56.13	2,182.17
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0010-3210-0-2300-0000	870.12	835.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0010-3210-0-2400-0000	0.00	0.00	757.51	421.74	0.00	55.67	335.77
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0020-3210-0-2400-0000	333.55	330.70	348.05	199.27	0.00	57.25	148.78
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0030-3210-0-2300-0000	338.41	311.88	338.41	192.04	0.00	56.75	146.37
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0040-3210-0-2400-0000	1,191.92	1,104.29	1,228.10	675.11	0.00	54.97	552.99
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0060-3210-0-2300-0000	833.86	761.20	833.87	436.96	0.00	52.40	396.91
INSTRUCTION, FEDERAL MEDICARE							
12-5-1100-240-0080-3210-0-2300-0000	1,153.57	1,102.95	1,163.30	652.93	0.00	56.13	510.37
INSTRUCTION-STUDENT EDUCATIONAL							
12-5-1100-311-8610-3210-0-2900-0000	49,256.25	54,180.64	0.00	20,880.00	0.00	0.00	-20,880.00
INSTRUCTION-INSTRUCTION SOFTWARE							
12-5-1100-414-8610-3210-0-2900-0000	0.00	0.00	3,000.00	129.00	0.00	4.30	2,871.00
INSTRUCTION-NON CAPITALIZED COMP							
12-5-1100-495-8610-3210-0-2900-0000	880.59	799.99	0.00	1,899.00	0.00	0.00	-1,899.00
TESTING SERVICES, PSYCHOMETRIST							
12-5-2130-086-8610-3210-0-2900-0000	70,357.57	70,474.58	76,641.18	43,420.03	0.00	56.65	33,221.15
TESTING SERVICES, STATE INSURANCE							
12-5-2130-210-8610-3210-0-2900-0000	9,600.00	9,704.00	10,848.00	6,328.00	0.00	58.33	4,520.00
TESTING SERVICES, STATE RETIREMENT							
12-5-2130-220-8610-3210-0-2900-0000	9,547.52	9,505.98	11,166.62	6,267.10	0.00	56.12	4,899.52
TESTING SERVICES, SOCIAL SECURITY							
12-5-2130-230-8610-3210-0-2900-0000	4,362.18	4,025.21	4,751.75	2,417.59	0.00	50.88	2,334.16
TESTING SERVICES, FEDERAL MEDICARE							
12-5-2130-240-8610-3210-0-2900-0000	1,020.18	941.38	1,111.30	565.42	0.00	50.88	545.88
TESTING SERVICES, OTHER PROF SERVICES							
12-5-2130-329-8610-3210-0-2900-0000	1,500.00	1,167.03	1,000.00	0.00	0.00	0.00	1,000.00

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TESTING SERVICES, TESTING SUPPLIES							
12-5-2130-481-8610-3210-0-2900-0000	1,000.00	1,093.96	1,200.00	2,370.03	0.00	197.50	-1,170.03
HEALTH SERVICES-MEDICAL/HEALTH SERVI							
12-5-2140-326-8610-3210-0-2900-0000	30,921.16	34,013.00	16,995.86	1,100.00	0.00	6.47	15,895.86
SPEECH PATH/AUDO SER, SPEECH PATHOLOGIST							
12-5-2180-091-0050-3210-0-2300-0000	21,555.20	21,573.24	22,315.48	13,155.85	0.00	58.95	9,159.63
SPEECH PATH/AUDO SER, SPEECH PATHOLOGIST							
12-5-2180-091-0060-3210-0-2300-0000	19,539.90	19,556.21	20,392.73	11,895.80	0.00	58.33	8,496.93
SPEECH PATH/AUDO SER, SUBSTITUTES							
12-5-2180-180-0050-3210-0-2300-0000	180.00	0.00	184.50	0.00	0.00	0.00	184.50
SPEECH PATH/AUDO SER, SUBSTITUTES							
12-5-2180-180-0060-3210-0-2300-0000	0.00	0.00	139.50	0.00	0.00	0.00	139.50
SPEECH PATH/AUDO SER, STATE INSURANCE							
12-5-2180-210-0050-3210-0-2300-0000	3,840.00	3,881.60	4,447.68	2,594.48	0.00	58.33	1,853.20
SPEECH PATH/AUDO SER, STATE INSURANCE							
12-5-2180-210-0060-3210-0-2300-0000	2,880.00	2,911.20	3,362.88	1,961.68	0.00	58.33	1,401.20
SPEECH PATH/AUDO SER, STATE RETIREMENT							
12-5-2180-220-0050-3210-0-2300-0000	2,715.96	2,909.85	3,037.14	1,898.23	0.00	62.50	1,138.91
SPEECH PATH/AUDO SER, STATE RETIREMENT							
12-5-2180-220-0060-3210-0-2300-0000	2,638.46	2,637.88	2,971.22	1,716.21	0.00	57.76	1,255.01
SPEECH PATH/AUDO SER, SOCIAL SECURITY							
12-5-2180-230-0050-3210-0-2300-0000	1,347.58	1,227.91	1,395.00	752.06	0.00	53.91	642.94
SPEECH PATH/AUDO SER, SOCIAL SECURITY							
12-5-2180-230-0060-3210-0-2300-0000	1,210.85	1,138.21	1,273.00	672.59	0.00	52.84	600.41
SPEECH PATH/AUDO SER, FEDERAL MEDICARE							
12-5-2180-240-0050-3210-0-2300-0000	315.16	287.17	326.25	175.85	0.00	53.90	150.40
SPEECH PATH/AUDO SER, FEDERAL MEDICARE							
12-5-2180-240-0060-3210-0-2300-0000	283.29	266.20	297.72	157.27	0.00	52.82	140.45
SPEECH PATH/AUDO SER, OTHER PROF SERVICE							
12-5-2180-329-8610-3210-0-2900-0000	7,000.00	654.00	0.00	0.00	0.00	0.00	0.00
OTHER STUDENT SUPP-NON-INST EQUIPMENT							
12-5-2190-493-8610-3210-0-2900-0000	0.00	0.00	1,000.00	141.77	0.00	14.18	858.23
STAFF DEVELOPMENT, STUDENT EDUCATIONAL							
12-5-2215-311-8610-3210-0-2900-0000	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
STAFF DEVELOPMENT-LOCAL DISTRICT							
12-5-2215-381-8610-3210-0-2900-0000	8,000.00	6,992.74	0.00	747.83	0.00	0.00	-747.83
STAFF DEVELOPMENT-IN-STATE							
12-5-2215-382-8610-3210-0-2900-0000	3,000.00	5,639.45	2,500.00	4,700.88	0.00	188.04	-2,200.88
STAFF DEVELOPMENT, OTH TRAVEL AND TRNG							
12-5-2215-389-8610-3210-0-2900-0000	5,000.00	697.52	0.00	0.00	0.00	0.00	0.00
OTH INST STAFF SER, Collaborative Specia							
12-5-2290-015-8610-3210-0-2900-0000	50,328.75	50,370.66	54,825.75	30,933.25	0.00	56.42	23,892.50
OTH INST STAFF SER, STATE INSURANCE							
12-5-2290-210-8610-3210-0-2900-0000	7,200.00	7,278.00	8,136.00	4,746.00	0.00	58.33	3,390.00
OTH INST STAFF SER, STATE RETIREMENT							
12-5-2290-220-8610-3210-0-2900-0000	6,829.61	6,794.24	7,988.11	4,464.60	0.00	55.89	3,523.51
OTH INST STAFF SER, SOCIAL SECURITY							
12-5-2290-230-8610-3210-0-2900-0000	3,120.38	2,780.91	3,399.20	1,704.32	0.00	50.14	1,694.88
OTH INST STAFF SER, FEDERAL MEDICARE							
12-5-2290-240-8610-3210-0-2900-0000	729.77	650.39	794.97	398.60	0.00	50.14	396.37
SPEC ED TRANSP-TRANSP-OTH PROVIDERS							
12-5-4130-392-8410-3210-0-2400-0000	1,000.00	1,090.00	0.00	0.00	0.00	0.00	0.00
SPEC AREA EXEC ADM-COORDINATOR SP ED							
12-5-6220-088-8610-3210-0-2900-0000	107,380.80	107,648.64	108,452.16	63,263.76	0.00	58.33	45,188.40

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SPEC AREA EXEC ADM-STATE INSURANCE							
12-5-6220-210-8610-3210-0-2900-0000	8,640.00	8,733.60	9,763.20	5,695.20	0.00	58.33	4,068.00
SPEC AREA EXEC ADM-STATE RETIREMENT							
12-5-6220-220-8610-3210-0-2900-0000	14,571.57	14,520.23	15,801.48	9,127.15	0.00	57.76	6,674.33
SPEC AREA EXEC ADM-SOCIAL SECURITY							
12-5-6220-230-8610-3210-0-2900-0000	6,657.62	6,422.94	6,724.01	3,781.21	0.00	56.23	2,942.80
SPEC AREA EXEC ADM-FEDERAL MEDICARE							
12-5-6220-240-8610-3210-0-2900-0000	1,557.02	1,502.17	1,572.56	884.26	0.00	56.23	688.30
*** TOTAL EXPENDITURES:	920,249.25	915,332.51	865,599.00	517,079.95	0.00	59.74	348,519.05
*** SFund 3210 ***							
TOTAL REVENUES:	920,249.25	915,332.51	865,599.00	365,364.32	0.00	42.21	500,234.68
TOTAL EXPENDITURES:	920,249.25	915,332.51	865,599.00	517,079.95	0.00	59.74	348,519.05
DIFFERENCE:	0.00	0.00	0.00	-151,715.63	0.00	0.00	151,715.63
SFund: 3220 PRESCHOOL(3-5)PART B							
*** REVENUES ***							
PRE-SCH AG 3-5-PARTB							
12-4-3220-000-0000-3220-0-0000-0000	15,523.32	14,712.20	14,908.00	3,350.00	0.00	22.47	11,558.00
*** TOTAL REVENUES:	15,523.32	14,712.20	14,908.00	3,350.00	0.00	22.47	11,558.00
*** EXPENDITURES ***							
PRE-SCHOOL, TEACHER							
12-5-9140-010-0030-3220-0-4712-0000	5,187.50	5,230.67	5,705.80	3,328.36	0.00	58.33	2,377.44
PRE-SCHOOL, TEACHER							
12-5-9140-010-0060-3220-0-4712-0000	5,476.32	5,527.68	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, SUBSTITUTES							
12-5-9140-180-0030-3220-0-4712-0000	0.00	0.00	45.00	0.00	0.00	0.00	45.00
PRE-SCHOOL, STATE INSURANCE							
12-5-9140-210-0030-3220-0-4712-0000	960.00	970.40	1,084.80	632.80	0.00	58.33	452.00
PRE-SCHOOL, STATE INSURANCE							
12-5-9140-210-0060-3220-0-4712-0000	768.00	776.32	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, STATE RETIREMENT							
12-5-9140-220-0030-3220-0-4712-0000	653.63	654.63	776.56	448.17	0.00	57.71	328.39
PRE-SCHOOL, STATE RETIREMENT							
12-5-9140-220-0060-3220-0-4712-0000	743.14	739.31	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, SOCIAL SECURITY							
12-5-9140-230-0030-3220-0-4712-0000	321.63	319.33	356.55	203.50	0.00	57.07	153.05
PRE-SCHOOL, SOCIAL SECURITY							
12-5-9140-230-0060-3220-0-4712-0000	339.53	339.71	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, FEDERAL MEDICARE							
12-5-9140-240-0030-3220-0-4712-0000	75.20	74.69	83.39	47.62	0.00	57.11	35.77
PRE-SCHOOL, FEDERAL MEDICARE							
12-5-9140-240-0060-3220-0-4712-0000	79.41	79.46	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, STUDENT EDUCATIONAL							
12-5-9140-311-8610-3220-0-4712-0000	918.96	0.00	6,855.90	0.00	0.00	0.00	6,855.90
*** TOTAL EXPENDITURES:	15,523.32	14,712.20	14,908.00	4,660.45	0.00	31.26	10,247.55
*** SFund 3220 ***							
TOTAL REVENUES:	15,523.32	14,712.20	14,908.00	3,350.00	0.00	22.47	11,558.00
TOTAL EXPENDITURES:	15,523.32	14,712.20	14,908.00	4,660.45	0.00	31.26	10,247.55
DIFFERENCE:	0.00	0.00	0.00	-1,310.45	0.00	0.00	1,310.45

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Dale County Board of Education  
THRU FISCAL YEAR-PERIOD-MONTH: 2026-7-April

Description	2025	2025	2026	2026	2026	% OF	
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
*** GRAND TOTALS ***							
TOTAL REVENUES:	935,772.57	930,044.71	880,507.00	368,714.32	0.00	41.88	511,792.68
TOTAL EXPENDITURES:	935,772.57	930,044.71	880,507.00	521,740.40	0.00	59.25	358,766.60
DIFFERENCE:	0.00	0.00	0.00	-153,026.08	0.00	0.00	153,026.08

\*\*\* END OF REPORT \*\*\*