

RUN DATE: 12/15/2025
RUN TIME: 10:19AM

MCAI BUDGETARY ACCOUNTING SYSTEM

BUDGET ANALYSIS REPORT
Dale County Board of Education

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GLBARP

THRU FISCAL YEAR-PERIOD-MONTH: 2026-1-October

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	0.00	0.00	0.00	865,599.00
*** TOTAL REVENUES:	920,249.25	915,332.51	865,599.00	0.00	0.00	0.00	865,599.00
*** 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	4,316.00	0.00	8.33	47,476.00
INSTRUCTION-TEACHER							
12-5-1100-010-0020-3210-0-2400-0000	22,823.60	22,906.50	23,823.20	1,985.27	0.00	8.33	21,837.93
INSTRUCTION-TEACHER							
12-5-1100-010-0040-3210-0-2400-0000	81,526.50	81,734.47	84,021.50	8,351.86	0.00	9.94	75,669.64
INSTRUCTION-TEACHER							
12-5-1100-010-0060-3210-0-2300-0000	57,058.00	57,057.96	57,058.00	4,754.83	0.00	8.33	52,303.17
INSTRUCTION, TEACHER							
12-5-1100-010-0080-3210-0-2300-0000	79,016.60	79,072.44	79,687.60	6,640.63	0.00	8.33	73,046.97
INSTRUCTION, INSTRUCTION AIDE							
12-5-1100-101-0030-3210-0-2300-0000	22,888.80	21,012.00	22,888.80	1,907.40	0.00	8.33	20,981.40
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	0.00	0.00	0.00	450.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0020-3210-0-2400-0000	180.00	270.00	180.00	36.00	0.00	20.00	144.00
INSTRUCTION, SUBSTITUTES							
12-5-1100-180-0030-3210-0-2300-0000	450.00	495.00	450.00	0.00	0.00	0.00	450.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0040-3210-0-2400-0000	675.00	2,072.50	675.00	797.50	0.00	118.15	-122.50
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0060-3210-0-2300-0000	450.00	630.00	450.00	45.00	0.00	10.00	405.00
INSTRUCTION, SUBSTITUTES							
12-5-1100-180-0080-3210-0-2300-0000	540.00	967.00	540.00	45.00	0.00	8.33	495.00
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	904.00	0.00	8.33	9,944.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0020-3210-0-2400-0000	3,840.00	3,881.60	4,339.20	361.60	0.00	8.33	3,977.60
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0030-3210-0-2300-0000	9,600.00	9,704.00	10,848.00	904.00	0.00	8.33	9,944.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0040-3210-0-2400-0000	14,400.00	14,556.00	16,272.00	1,356.00	0.00	8.33	14,916.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0060-3210-0-2300-0000	9,600.00	9,704.00	10,848.00	904.00	0.00	8.33	9,944.00
INSTRUCTION, STATE INSURANCE							
12-5-1100-210-0080-3210-0-2300-0000	11,520.00	11,644.80	13,017.60	1,084.80	0.00	8.33	11,932.80
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	543.82	0.00	7.71	6,505.07
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0020-3210-0-2400-0000	2,875.77	2,866.59	3,242.34	250.14	0.00	7.71	2,992.20

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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	240.33	0.00	7.71	2,874.84
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0040-3210-0-2400-0000	10,581.87	10,539.76	11,744.73	1,091.49	0.00	9.29	10,653.24
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0060-3210-0-2300-0000	7,742.78	7,696.16	8,313.35	645.23	0.00	7.76	7,668.12
INSTRUCTION, STATE RETIREMENT							
12-5-1100-220-0080-3210-0-2300-0000	10,607.01	10,549.59	11,496.13	891.50	0.00	7.75	10,604.63
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	243.70	0.00	7.52	2,995.30
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0020-3210-0-2400-0000	1,426.22	1,414.23	1,488.20	122.77	0.00	8.25	1,365.43
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0030-3210-0-2300-0000	1,447.01	1,333.48	1,447.01	118.26	0.00	8.17	1,328.75
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0040-3210-0-2400-0000	5,096.49	4,721.88	5,251.18	540.12	0.00	10.29	4,711.06
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0060-3210-0-2300-0000	3,565.49	3,254.72	3,565.50	267.39	0.00	7.50	3,298.11
INSTRUCTION, SOCIAL SECURITY							
12-5-1100-230-0080-3210-0-2300-0000	4,932.51	4,716.28	4,974.11	393.42	0.00	7.91	4,580.69
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	56.99	0.00	7.52	700.52
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0020-3210-0-2400-0000	333.55	330.70	348.05	28.71	0.00	8.25	319.34
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0030-3210-0-2300-0000	338.41	311.88	338.41	27.66	0.00	8.17	310.75
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0040-3210-0-2400-0000	1,191.92	1,104.29	1,228.10	126.32	0.00	10.29	1,101.78
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0060-3210-0-2300-0000	833.86	761.20	833.87	62.53	0.00	7.50	771.34
INSTRUCTION, FEDERAL MEDICARE							
12-5-1100-240-0080-3210-0-2300-0000	1,153.57	1,102.95	1,163.30	92.00	0.00	7.91	1,071.30
INSTRUCTION-STUDENT EDUCATIONAL							
12-5-1100-311-8610-3210-0-2900-0000	49,256.25	54,180.64	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-INSTRUCTION SOFTWARE							
12-5-1100-414-8610-3210-0-2900-0000	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
INSTRUCTION-NON CAPITALIZED COMP							
12-5-1100-495-8610-3210-0-2900-0000	880.59	799.99	0.00	0.00	0.00	0.00	0.00
TESTING SERVICES, PSYCHOMETRIST							
12-5-2130-086-8610-3210-0-2900-0000	70,357.57	70,474.58	76,641.18	5,921.64	0.00	7.73	70,719.54
TESTING SERVICES, STATE INSURANCE							
12-5-2130-210-8610-3210-0-2900-0000	9,600.00	9,704.00	10,848.00	904.00	0.00	8.33	9,944.00
TESTING SERVICES, STATE RETIREMENT							
12-5-2130-220-8610-3210-0-2900-0000	9,547.52	9,505.98	11,166.62	803.57	0.00	7.20	10,363.05
TESTING SERVICES, SOCIAL SECURITY							
12-5-2130-230-8610-3210-0-2900-0000	4,362.18	4,025.21	4,751.75	324.49	0.00	6.83	4,427.26
TESTING SERVICES, FEDERAL MEDICARE							
12-5-2130-240-8610-3210-0-2900-0000	1,020.18	941.38	1,111.30	75.89	0.00	6.83	1,035.41
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	0.00	0.00	0.00	1,200.00
HEALTH SERVICES-MEDICAL/HEALTH SERVI							
12-5-2140-326-8610-3210-0-2900-0000	30,921.16	34,013.00	16,995.86	0.00	0.00	0.00	16,995.86
SPEECH PATH/AUDIO SER, SPEECH PATHOLOGIST							
12-5-2180-091-0050-3210-0-2300-0000	21,555.20	21,573.24	22,315.48	1,859.62	0.00	8.33	20,455.86
SPEECH PATH/AUDIO SER, SPEECH PATHOLOGIST							
12-5-2180-091-0060-3210-0-2300-0000	19,539.90	19,556.21	20,392.73	1,699.40	0.00	8.33	18,693.33
SPEECH PATH/AUDIO 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/AUDIO 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/AUDIO SER, STATE INSURANCE							
12-5-2180-210-0050-3210-0-2300-0000	3,840.00	3,881.60	4,447.68	370.64	0.00	8.33	4,077.04
SPEECH PATH/AUDIO SER, STATE INSURANCE							
12-5-2180-210-0060-3210-0-2300-0000	2,880.00	2,911.20	3,362.88	280.24	0.00	8.33	3,082.64
SPEECH PATH/AUDIO SER, STATE RETIREMENT							
12-5-2180-220-0050-3210-0-2300-0000	2,715.96	2,909.85	3,037.14	252.35	0.00	8.31	2,784.79
SPEECH PATH/AUDIO SER, STATE RETIREMENT							
12-5-2180-220-0060-3210-0-2300-0000	2,638.46	2,637.88	2,971.22	230.61	0.00	7.76	2,740.61
SPEECH PATH/AUDIO SER, SOCIAL SECURITY							
12-5-2180-230-0050-3210-0-2300-0000	1,347.58	1,227.91	1,395.00	105.81	0.00	7.58	1,289.19
SPEECH PATH/AUDIO SER, SOCIAL SECURITY							
12-5-2180-230-0060-3210-0-2300-0000	1,210.85	1,138.21	1,273.00	95.84	0.00	7.53	1,177.16
SPEECH PATH/AUDIO SER, FEDERAL MEDICARE							
12-5-2180-240-0050-3210-0-2300-0000	315.16	287.17	326.25	24.74	0.00	7.58	301.51
SPEECH PATH/AUDIO SER, FEDERAL MEDICARE							
12-5-2180-240-0060-3210-0-2300-0000	283.29	266.20	297.72	22.41	0.00	7.53	275.31
SPEECH PATH/AUDIO 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	0.00	0.00	0.00	1,000.00
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	0.00	0.00	0.00	0.00
STAFF DEVELOPMENT-IN-STATE							
12-5-2215-382-8610-3210-0-2900-0000	3,000.00	5,639.45	2,500.00	0.00	0.00	0.00	2,500.00
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	4,236.00	0.00	7.73	50,589.75
OTH INST STAFF SER, STATE INSURANCE							
12-5-2290-210-8610-3210-0-2900-0000	7,200.00	7,278.00	8,136.00	678.00	0.00	8.33	7,458.00
OTH INST STAFF SER, STATE RETIREMENT							
12-5-2290-220-8610-3210-0-2900-0000	6,829.61	6,794.24	7,988.11	574.82	0.00	7.20	7,413.29
OTH INST STAFF SER, SOCIAL SECURITY							
12-5-2290-230-8610-3210-0-2900-0000	3,120.38	2,780.91	3,399.20	230.92	0.00	6.79	3,168.28
OTH INST STAFF SER, FEDERAL MEDICARE							
12-5-2290-240-8610-3210-0-2900-0000	729.77	650.39	794.97	54.01	0.00	6.79	740.96
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	9,037.68	0.00	8.33	99,414.48

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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>
SPEC AREA EXEC ADM-STATE INSURANCE							
12-5-6220-210-8610-3210-0-2900-0000	8,640.00	8,733.60	9,763.20	813.60	0.00	8.33	8,949.60
SPEC AREA EXEC ADM-STATE RETIREMENT							
12-5-6220-220-8610-3210-0-2900-0000	14,571.57	14,520.23	15,801.48	1,226.41	0.00	7.76	14,575.07
SPEC AREA EXEC ADM-SOCIAL SECURITY							
12-5-6220-230-8610-3210-0-2900-0000	6,657.62	6,422.94	6,724.01	539.01	0.00	8.02	6,185.00
SPEC AREA EXEC ADM-FEDERAL MEDICARE							
12-5-6220-240-8610-3210-0-2900-0000	1,557.02	1,502.17	1,572.56	126.05	0.00	8.02	1,446.51
*** TOTAL EXPENDITURES:	920,249.25	915,332.51	865,599.00	70,624.02	0.00	8.16	794,974.98
*** SFund 3210 ***							
TOTAL REVENUES:	920,249.25	915,332.51	865,599.00	0.00	0.00	0.00	865,599.00
TOTAL EXPENDITURES:	920,249.25	915,332.51	865,599.00	70,624.02	0.00	8.16	794,974.98
DIFFERENCE:	0.00	0.00	0.00	-70,624.02	0.00	0.00	70,624.02
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	0.00	0.00	0.00	14,908.00
*** TOTAL REVENUES:	15,523.32	14,712.20	14,908.00	0.00	0.00	0.00	14,908.00
*** EXPENDITURES ***							
PRE-SCHOOL, TEACHER							
12-5-9140-010-0030-3220-0-4712-0000	5,187.50	5,230.67	5,705.80	475.48	0.00	8.33	5,230.32
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	90.40	0.00	8.33	994.40
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	59.91	0.00	7.71	716.65
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	29.06	0.00	8.15	327.49
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	6.80	0.00	8.15	76.59
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	661.65	0.00	4.44	14,246.35
*** SFund 3220 ***							
TOTAL REVENUES:	15,523.32	14,712.20	14,908.00	0.00	0.00	0.00	14,908.00
TOTAL EXPENDITURES:	15,523.32	14,712.20	14,908.00	661.65	0.00	4.44	14,246.35
DIFFERENCE:	0.00	0.00	0.00	-661.65	0.00	0.00	661.65

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THRU FISCAL YEAR-PERIOD-MONTH: 2026-1-October

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	0.00	0.00	0.00	880,507.00
TOTAL EXPENDITURES:	935,772.57	930,044.71	880,507.00	71,285.67	0.00	8.10	809,221.33
DIFFERENCE:	0.00	0.00	0.00	-71,285.67	0.00	0.00	71,285.67

*** END OF REPORT ***