

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2025, Fiscal Period 06**

023 - Dale County Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|------------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$14,774,284.03 | \$0.00 | \$0.00 | \$187,502.00 | \$0.00 | \$14,961,786.03 |
| Federal Sources | \$14,346.00 | \$2,551,781.38 | \$0.00 | \$0.00 | \$0.00 | \$2,566,127.38 |
| Local Sources | \$5,607,591.70 | \$627,390.15 | \$6,073.38 | \$0.00 | \$392,357.21 | \$6,633,412.44 |
| Other Sources | \$52,573.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$52,573.17 |
| Total Revenues: | \$20,448,794.90 | \$3,179,171.53 | \$6,073.38 | \$187,502.00 | \$392,357.21 | \$24,213,899.02 |
| Expenditures | | | | | | |
| Instructional Services | \$9,946,847.76 | \$1,087,901.91 | \$0.00 | \$0.00 | \$197,379.30 | \$11,232,128.97 |
| Instructional Support Services | \$2,931,752.16 | \$232,807.18 | \$0.00 | \$0.00 | \$2,900.77 | \$3,167,460.11 |
| Operation & Maintenance Services | \$1,347,912.86 | \$570,525.10 | \$0.00 | \$0.00 | \$0.00 | \$1,918,437.96 |
| Auxiliary Services | \$1,925,738.60 | \$1,567,913.08 | \$0.00 | \$0.00 | \$8,313.46 | \$3,501,965.14 |
| General Administrative Services | \$1,073,586.54 | \$98,371.95 | \$0.00 | \$24,512.00 | \$0.00 | \$1,196,470.49 |
| Capital Outlay | \$1,433,749.39 | \$0.00 | \$0.00 | \$11,865.20 | \$0.00 | \$1,445,614.59 |
| Debt Service | \$1,750.00 | \$0.00 | \$467,152.50 | \$44,900.00 | \$0.00 | \$513,802.50 |
| Other Expenditures | \$306,090.63 | \$296,959.70 | \$0.00 | \$0.00 | \$99,733.67 | \$702,784.00 |
| Total Expenditures: | \$18,967,427.94 | \$3,854,478.92 | \$467,152.50 | \$81,277.20 | \$308,327.20 | \$23,678,663.76 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$98,047.72 | \$75,583.07 | \$323,025.00 | \$0.00 | \$15,616.32 | \$512,272.11 |
| Other Fund Uses: | \$367,569.72 | \$27,229.81 | \$0.00 | \$0.00 | \$49,720.43 | \$444,519.96 |
| Total Other Fund Sources (Uses): | (\$269,522.00) | \$48,353.26 | \$323,025.00 | \$0.00 | (\$34,104.11) | \$67,752.15 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$1,211,844.96 | (\$626,954.13) | (\$138,054.12) | \$106,224.80 | \$49,925.90 | \$602,987.41 |
| Beginning Fund Balance - October 1: | \$23,736,719.76 | \$1,653,700.26 | \$3,241,733.81 | \$1,954,875.33 | \$546,141.51 | \$31,133,170.67 |
| Ending Fund Balance: | \$24,948,564.72 | \$1,026,746.13 | \$3,103,679.69 | \$2,061,100.13 | \$596,067.41 | \$31,736,158.08 |

Information in this report has been reconciled to the corresponding bank statements.