

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2023, Fiscal Period 08**

**023 - Dale County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$26,832,914.38	\$17,225,798.68	(\$9,607,115.70)	\$0.00	\$0.00	\$0.00
Federal Sources	\$23,764.00	\$8,060.00	(\$15,704.00)	\$10,608,112.19	\$3,314,044.84	(\$7,294,067.35)
Local Sources	\$6,298,790.00	\$5,126,165.28	(\$1,172,624.72)	\$1,036,665.00	\$1,165,009.60	\$128,344.60
Other Sources	\$25,000.00	\$94,755.05	\$69,755.05	\$143,000.00	\$29,006.80	(\$113,993.20)
<b>Total Revenues:</b>	<b>\$33,180,468.38</b>	<b>\$22,454,779.01</b>	<b>(\$10,725,689.37)</b>	<b>\$11,787,777.19</b>	<b>\$4,508,061.24</b>	<b>(\$7,279,715.95)</b>
<b>Expenditures</b>						
Instructional Services	\$18,726,297.27	\$12,581,211.54	\$6,145,085.73	\$4,699,983.04	\$2,256,090.35	\$2,443,892.69
Instructional Support Services	\$4,538,386.36	\$2,994,118.59	\$1,544,267.77	\$823,919.90	\$295,580.60	\$528,339.30
Operation & Maintenance Services	\$3,075,474.34	\$1,858,153.77	\$1,217,320.57	\$116,625.00	\$200,042.60	(\$83,417.60)
Auxiliary Services	\$2,618,832.00	\$1,544,648.96	\$1,074,183.04	\$2,988,100.11	\$1,906,125.11	\$1,081,975.00
General Administrative Services	\$1,938,201.25	\$1,129,462.93	\$808,738.32	\$675,234.57	\$232,490.01	\$442,744.56
Special Revenue Outlay	\$0.00	\$25,794.74	(\$25,794.74)	\$2,099,924.16	\$0.00	\$2,099,924.16
General Service	\$0.00	\$2,500.00	(\$2,500.00)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$669,695.12	\$368,983.57	\$300,711.55	\$1,226,650.52	\$462,419.74	\$764,230.78
<b>Total Expenditures:</b>	<b>\$31,566,886.34</b>	<b>\$20,504,874.10</b>	<b>\$11,062,012.24</b>	<b>\$12,630,437.30</b>	<b>\$5,352,748.41</b>	<b>\$7,277,688.89</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$350,000.00	\$243,630.35	(\$106,369.65)	\$307,464.74	\$282,517.97	(\$24,946.77)
Other Financing Uses:	\$910,672.24	\$714,470.45	\$196,201.79	\$62,600.00	\$28,199.54	\$34,400.46
<b>Total Other Financing Sources (Uses):</b>	<b>(\$560,672.24)</b>	<b>(\$470,840.10)</b>	<b>\$89,832.14</b>	<b>\$244,864.74</b>	<b>\$254,318.43</b>	<b>\$9,453.69</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,052,909.80</b>	<b>\$1,479,064.81</b>	<b>\$426,155.01</b>	<b>(\$597,795.37)</b>	<b>(\$590,368.74)</b>	<b>\$7,426.63</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$12,641,532.00</b>	<b>\$15,035,367.37</b>	<b>\$2,393,835.37</b>	<b>\$1,473,975.53</b>	<b>\$1,876,783.18</b>	<b>\$402,807.65</b>
<b>Ending Fund Balance:</b>	<b>\$13,694,441.80</b>	<b>\$16,514,432.18</b>	<b>\$2,819,990.38</b>	<b>\$876,180.16</b>	<b>\$1,286,414.44</b>	<b>\$410,234.28</b>

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