

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

Exhibit F-III-B

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2025, Fiscal Period 10**

023 - Dale County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$270,139.03	\$270,139.03	\$0.00	\$1,070,262.97	\$768,452.97	(\$301,810.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$9,162.63	\$9,162.63	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$270,139.03	\$279,301.66	\$9,162.63	\$1,070,262.97	\$768,452.97	(\$301,810.00)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$325,983.00	\$0.00	\$325,983.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$24,512.00	(\$24,512.00)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$11,865.20	\$1,488,134.80
Debt Service	\$913,689.03	\$650,105.00	\$263,584.03	\$0.00	\$44,900.00	(\$44,900.00)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$913,689.03	\$650,105.00	\$263,584.03	\$1,825,983.00	\$81,277.20	\$1,744,705.80
Other Financing Sources (Uses)						
Other Financing Sources:	\$643,550.00	\$584,112.49	(\$59,437.51)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	(\$100,000.00)
Total Other Financing Sources (Uses):	\$643,550.00	\$584,112.49	(\$59,437.51)	\$0.00	(\$100,000.00)	(\$100,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$213,309.15	\$213,309.15	(\$755,720.03)	\$587,175.77	\$1,342,895.80
Beginning Fund Balance - Oct. 1:	\$2,812,738.41	\$3,241,733.81	\$428,995.40	\$960,134.35	\$1,954,875.33	\$994,740.98
Ending Fund Balance:	\$2,812,738.41	\$3,455,042.96	\$642,304.55	\$204,414.32	\$2,542,051.10	\$2,337,636.78

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