

**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 2026, Fiscal Period 04**

**023 - Dale County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$30,529,023.13	\$10,346,083.66	(\$20,182,939.47)	\$0.00	\$0.00	\$0.00
Federal Sources	\$16,247.00	\$300.00	(\$15,947.00)	\$5,176,516.00	\$1,695,659.37	(\$3,480,856.63)
Local Sources	\$7,737,010.00	\$4,380,834.49	(\$3,356,175.51)	\$980,785.00	\$501,715.61	(\$479,069.39)
Other Sources	\$35,000.00	\$45,164.61	\$10,164.61	\$149,000.00	\$24,601.38	(\$124,398.62)
<b>Total Revenues:</b>	<b>\$38,317,280.13</b>	<b>\$14,772,382.76</b>	<b>(\$23,544,897.37)</b>	<b>\$6,306,301.00</b>	<b>\$2,221,976.36</b>	<b>(\$4,084,324.64)</b>
<b>Expenditures</b>						
Instructional Services	\$22,768,116.38	\$7,287,067.05	\$15,481,049.33	\$1,890,681.53	\$695,030.85	\$1,195,650.68
Instructional Support Services	\$5,736,111.72	\$2,190,259.66	\$3,545,852.06	\$619,591.09	\$158,190.85	\$461,400.24
Operation & Maintenance Services	\$3,832,687.41	\$922,291.29	\$2,910,396.12	\$78,700.00	\$48,304.98	\$30,395.02
Auxiliary Services	\$3,217,146.00	\$1,443,145.51	\$1,774,000.49	\$3,038,492.15	\$1,149,210.64	\$1,889,281.51
General Administrative Services	\$2,010,367.18	\$822,456.68	\$1,187,910.50	\$322,816.67	\$66,920.88	\$255,895.79
Special Revenue Outlay	\$2,000,000.00	\$873,414.88	\$1,126,585.12	\$0.00	\$0.00	\$0.00
General Service	\$2,500.00	\$1,750.00	\$750.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$696,987.96	\$210,792.51	\$486,195.45	\$607,626.71	\$233,315.64	\$374,311.07
<b>Total Expenditures:</b>	<b>\$40,263,916.65</b>	<b>\$13,751,177.58</b>	<b>\$26,512,739.07</b>	<b>\$6,557,908.15</b>	<b>\$2,350,973.84</b>	<b>\$4,206,934.31</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$63,000.00	\$15,157.48	(\$47,842.52)	\$328,119.75	\$154,327.74	(\$173,792.01)
Other Financing Uses:	\$827,094.75	\$348,854.06	\$478,240.69	\$15,100.00	\$45,445.09	(\$30,345.09)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$764,094.75)</b>	<b>(\$333,696.58)</b>	<b>\$430,398.17</b>	<b>\$313,019.75</b>	<b>\$108,882.65</b>	<b>(\$204,137.10)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,710,731.27)</b>	<b>\$687,508.60</b>	<b>\$3,398,239.87</b>	<b>\$61,412.60</b>	<b>(\$20,114.83)</b>	<b>(\$81,527.43)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$18,917,043.31</b>	<b>\$26,056,183.32</b>	<b>\$7,139,140.01</b>	<b>\$1,462,500.00</b>	<b>\$1,459,680.58</b>	<b>(\$2,819.42)</b>
<b>Ending Fund Balance:</b>	<b>\$16,206,312.04</b>	<b>\$26,743,691.92</b>	<b>\$10,537,379.88</b>	<b>\$1,523,912.60</b>	<b>\$1,439,565.75</b>	<b>(\$84,346.85)</b>

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