

**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 Ended September 30, 2022**

**023 - Dale County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$25,229,350.85	\$25,366,207.38	\$136,856.53	\$0.00	\$0.00	\$0.00
Federal Sources	\$22,114.00	\$25,715.00	\$3,601.00	\$10,675,173.21	\$6,115,718.03	(\$4,559,455.18)
Local Sources	\$5,824,980.00	\$6,984,318.23	\$1,159,338.23	\$1,060,985.00	\$1,535,183.20	\$474,198.20
Other Sources	\$25,000.00	\$215,287.44	\$190,287.44	\$150,000.00	\$27,793.62	(\$122,206.38)
<b>Total Revenues:</b>	<b>\$31,101,444.85</b>	<b>\$32,591,528.05</b>	<b>\$1,490,083.20</b>	<b>\$11,886,158.21</b>	<b>\$7,678,694.85</b>	<b>(\$4,207,463.36)</b>
<b>Expenditures</b>						
Instructional Services	\$17,851,759.64	\$18,183,665.81	(\$331,906.17)	\$5,501,297.31	\$3,112,889.92	\$2,388,407.39
Instructional Support Services	\$3,714,169.54	\$3,989,048.78	(\$274,879.24)	\$1,151,622.41	\$589,673.41	\$561,949.00
Operation & Maintenance Services	\$3,123,268.50	\$3,285,953.37	(\$162,684.87)	\$163,495.60	\$220,819.85	(\$57,324.25)
Auxiliary Services	\$2,323,899.00	\$2,362,743.46	(\$38,844.46)	\$2,148,579.11	\$2,874,656.74	(\$726,077.63)
General Administrative Services	\$1,712,741.84	\$1,681,660.94	\$31,080.90	\$779,714.87	\$291,938.18	\$487,776.69
Special Revenue Outlay	\$0.00	\$160,405.35	(\$160,405.35)	\$1,900,000.00	\$19,215.56	\$1,880,784.44
General Service	\$0.00	\$2,500.00	(\$2,500.00)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$500,125.86	\$689,379.23	(\$189,253.37)	\$769,768.02	\$717,615.57	\$52,152.45
<b>Total Expenditures:</b>	<b>\$29,225,964.38</b>	<b>\$30,355,356.94</b>	<b>(\$1,129,392.56)</b>	<b>\$12,414,477.32</b>	<b>\$7,826,809.23</b>	<b>\$4,587,668.09</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$350,000.00	\$104,458.57	(\$245,541.43)	\$999,080.96	\$596,583.57	(\$402,497.39)
Other Financing Uses:	\$1,550,225.96	\$1,082,940.56	\$467,285.40	\$133,300.00	\$154,490.26	(\$21,190.26)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,200,225.96)</b>	<b>(\$978,481.99)</b>	<b>\$221,743.97</b>	<b>\$865,780.96</b>	<b>\$442,093.31</b>	<b>(\$423,687.65)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$675,254.51</b>	<b>\$1,257,689.12</b>	<b>\$582,434.61</b>	<b>\$337,461.85</b>	<b>\$293,978.93</b>	<b>(\$43,482.92)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$13,774,791.16</b>	<b>\$13,774,791.16</b>	<b>\$0.00</b>	<b>\$1,569,908.95</b>	<b>\$1,569,908.95</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$14,450,045.67</b>	<b>\$15,032,480.28</b>	<b>\$582,434.61</b>	<b>\$1,907,370.80</b>	<b>\$1,863,887.88</b>	<b>(\$43,482.92)</b>

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