

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

Exhibit F-III-A

**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 02**

023 - Dale County Schools	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$30,529,023.13	\$5,165,661.33	(\$25,363,361.80)	\$0.00	\$0.00	\$0.00
Federal Sources	\$16,247.00	\$180.00	(\$16,067.00)	\$5,176,516.00	\$661,262.34	(\$4,515,253.66)
Local Sources	\$7,737,010.00	\$1,378,651.00	(\$6,358,359.00)	\$980,785.00	\$274,932.05	(\$705,852.95)
Other Sources	\$35,000.00	\$28,989.72	(\$6,010.28)	\$149,000.00	\$0.00	(\$149,000.00)
Total Revenues:	\$38,317,280.13	\$6,573,482.05	(\$31,743,798.08)	\$6,306,301.00	\$936,194.39	(\$5,370,106.61)
Expenditures						
Instructional Services	\$22,768,116.38	\$3,550,662.37	\$19,217,454.01	\$1,890,681.53	\$338,499.25	\$1,552,182.28
Instructional Support Services	\$5,736,111.72	\$938,068.32	\$4,798,043.40	\$619,591.09	\$75,827.06	\$543,764.03
Operation & Maintenance Services	\$3,832,687.41	\$506,051.76	\$3,326,635.65	\$78,700.00	\$20,670.40	\$58,029.60
Auxiliary Services	\$3,217,146.00	\$414,914.42	\$2,802,231.58	\$3,038,492.15	\$577,815.38	\$2,460,676.77
General Administrative Services	\$2,010,367.18	\$555,697.74	\$1,454,669.44	\$322,816.67	\$33,376.51	\$289,440.16
Special Revenue Outlay	\$2,000,000.00	\$164,128.24	\$1,835,871.76	\$0.00	\$0.00	\$0.00
General Service	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$696,987.96	\$110,368.27	\$586,619.69	\$607,626.71	\$112,726.89	\$494,899.82
Total Expenditures:	\$40,263,916.65	\$6,239,891.12	\$34,024,025.53	\$6,557,908.15	\$1,158,915.49	\$5,398,992.66
Other Financing Sources (Uses)						
Other Financing Sources:	\$63,000.00	\$2,785.55	(\$60,214.45)	\$328,119.75	\$27,419.45	(\$300,700.30)
Other Financing Uses:	\$827,094.75	\$131,391.66	\$695,703.09	\$15,100.00	\$7,259.28	\$7,840.72
Total Other Financing Sources (Uses):	(\$764,094.75)	(\$128,606.11)	\$635,488.64	\$313,019.75	\$20,160.17	(\$292,859.58)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,710,731.27)	\$204,984.82	\$2,915,716.09	\$61,412.60	(\$202,560.93)	(\$263,973.53)
Beginning Fund Balance - Oct. 1:	\$18,917,043.31	\$26,056,183.32	\$7,139,140.01	\$1,462,500.00	\$1,459,680.58	(\$2,819.42)
Ending Fund Balance:	\$16,206,312.04	\$26,261,168.14	\$10,054,856.10	\$1,523,912.60	\$1,257,119.65	(\$266,792.95)

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