

**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 10**

**023 - Dale County Schools**

| 023 - Dale County Schools                                                      |                  |               | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                  |                 |                            |
|--------------------------------------------------------------------------------|------------------|---------------|---------------------------------------------------------------|------------------|-----------------|----------------------------|
|                                                                                | EXPENDABLE TRUST |               | VARIANCE                                                      |                  |                 | VARIANCE                   |
| Description                                                                    | Budget           | Actual        | Favorable<br>(Unfavorable)                                    | Budget           | Actual          | Favorable<br>(Unfavorable) |
| Revenues                                                                       |                  |               |                                                               |                  |                 |                            |
| State Sources                                                                  | \$0.00           | \$0.00        | \$0.00                                                        | \$32,474,031.13  | \$30,138,019.55 | (\$2,336,011.58)           |
| Federal Sources                                                                | \$0.00           | \$0.00        | \$0.00                                                        | \$5,435,569.19   | \$4,337,097.16  | (\$1,098,472.03)           |
| Local Sources                                                                  | \$666,200.00     | \$710,074.81  | \$43,874.81                                                   | \$9,393,165.00   | \$11,645,116.06 | \$2,251,951.06             |
| Other Sources                                                                  | \$0.00           | \$0.00        | \$0.00                                                        | \$184,000.00     | \$149,470.70    | (\$34,529.30)              |
| Total Revenues:                                                                | \$666,200.00     | \$710,074.81  | \$43,874.81                                                   | \$47,486,765.32  | \$46,269,703.47 | (\$1,217,061.85)           |
| Expenditures                                                                   |                  |               |                                                               |                  |                 |                            |
| Instructional Services                                                         | \$344,700.00     | \$460,887.36  | (\$116,187.36)                                                | \$25,427,767.95  | \$20,697,255.77 | \$4,730,512.18             |
| Instructional Support Services                                                 | \$400.00         | \$5,190.26    | (\$4,790.26)                                                  | \$6,630,580.20   | \$5,661,494.34  | \$969,085.86               |
| Operation & Maintenance Services                                               | \$6,600.00       | \$4,545.75    | \$2,054.25                                                    | \$4,041,507.41   | \$2,471,021.72  | \$1,570,485.69             |
| Auxiliary Services                                                             | \$5,450.00       | \$13,052.99   | (\$7,602.99)                                                  | \$6,829,390.15   | \$6,114,188.18  | \$715,201.97               |
| Expendable Administrative Services                                             | \$0.00           | \$5,913.35    | (\$5,913.35)                                                  | \$2,486,438.87   | \$1,970,091.47  | \$516,347.40               |
| Total Outlay                                                                   | \$0.00           | \$0.00        | \$0.00                                                        | \$4,470,280.35   | \$1,641,974.36  | \$2,828,305.99             |
| Expendable Service                                                             | \$0.00           | \$0.00        | \$0.00                                                        | \$957,614.03     | \$693,280.00    | \$264,334.03               |
| Other Expenditures                                                             | \$179,635.00     | \$135,817.72  | \$43,817.28                                                   | \$1,611,551.53   | \$1,291,649.94  | \$319,901.59               |
| Total Expenditures:                                                            | \$536,785.00     | \$625,407.43  | (\$88,622.43)                                                 | \$52,455,130.49  | \$40,540,955.78 | \$11,914,174.71            |
| Other Financing Sources (Uses)                                                 |                  |               |                                                               |                  |                 |                            |
| Other Financing Sources:                                                       | \$13,050.00      | \$13,757.18   | \$707.18                                                      | \$1,071,244.75   | \$1,011,971.69  | (\$59,273.06)              |
| Other Financing Uses:                                                          | \$94,050.00      | \$86,763.78   | \$7,286.22                                                    | \$1,036,244.75   | \$1,090,671.71  | (\$54,426.96)              |
| Total Other Financing Sources (Uses):                                          | (\$81,000.00)    | (\$73,006.60) | \$7,993.40                                                    | \$35,000.00      | (\$78,700.02)   | (\$113,700.02)             |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$48,415.00      | \$11,660.78   | (\$36,754.22)                                                 | (\$4,933,365.17) | \$5,650,047.67  | \$10,583,412.84            |
| Beginning Fund Balance - Oct. 1:                                               | \$459,560.05     | \$459,560.05  | \$0.00                                                        | \$34,847,568.45  | \$34,847,568.45 | \$0.00                     |
| Ending Fund Balance:                                                           | \$507,975.05     | \$471,220.83  | (\$36,754.22)                                                 | \$29,914,203.28  | \$40,497,616.12 | \$10,583,412.84            |

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