

RUN DATE: 2/6/2026
 RUN TIME: 11:44AM

MCAI BUDGETARY ACCOUNTING SYSTEM
 BUDGET ANALYSIS REPORT
 Dale County Board of Education

THRU FISCAL YEAR-PERIOD-MONTH: 2026-3-December

Description	2025	2025	2026	2026	2026	% OF	
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
SFund: 3210 IDEA-PART B							
*** REVENUES ***							
IDEA-PART B							
12-4-3210-000-0000-3210-0-0000-0000	920,249.25	915,332.51	865,599.00	215,364.32	0.00	24.88	650,234.68
*** TOTAL REVENUES:	920,249.25	915,332.51	865,599.00	215,364.32	0.00	24.88	650,234.68
*** EXPENDITURES ***							
INSTRUCTION, TEACHER							
12-5-1100-010-0010-3210-0-2300-0000	59,558.00	59,558.04	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-TEACHER							
12-5-1100-010-0010-3210-0-2400-0000	0.00	0.00	51,792.00	12,948.00	0.00	25.00	38,844.00
INSTRUCTION-TEACHER							
12-5-1100-010-0020-3210-0-2400-0000	22,823.60	22,906.50	23,823.20	5,955.81	0.00	25.00	17,867.39
INSTRUCTION-TEACHER							
12-5-1100-010-0040-3210-0-2400-0000	81,526.50	81,734.47	84,021.50	22,050.02	0.00	26.24	61,971.48
INSTRUCTION-TEACHER							
12-5-1100-010-0060-3210-0-2300-0000	57,058.00	57,057.96	57,058.00	14,264.49	0.00	25.00	42,793.51
INSTRUCTION, TEACHER							
12-5-1100-010-0080-3210-0-2300-0000	79,016.60	79,072.44	79,687.60	19,921.89	0.00	25.00	59,765.71
INSTRUCTION, INSTRUCTION AIDE							
12-5-1100-101-0030-3210-0-2300-0000	22,888.80	21,012.00	22,888.80	3,274.20	0.00	14.30	19,614.60
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0010-3210-0-2300-0000	450.00	1,100.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0010-3210-0-2400-0000	0.00	0.00	450.00	810.00	0.00	180.00	-360.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0020-3210-0-2400-0000	180.00	270.00	180.00	36.00	0.00	20.00	144.00
INSTRUCTION, SUBSTITUTES							
12-5-1100-180-0030-3210-0-2300-0000	450.00	495.00	450.00	1,800.00	0.00	400.00	-1,350.00
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0040-3210-0-2400-0000	675.00	2,072.50	675.00	977.50	0.00	144.81	-302.50
INSTRUCTION-SUBSTITUTES							
12-5-1100-180-0060-3210-0-2300-0000	450.00	630.00	450.00	45.00	0.00	10.00	405.00
INSTRUCTION, SUBSTITUTES							
12-5-1100-180-0080-3210-0-2300-0000	540.00	967.00	540.00	333.00	0.00	61.67	207.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0010-3210-0-2300-0000	9,600.00	9,704.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0010-3210-0-2400-0000	0.00	0.00	10,848.00	2,712.00	0.00	25.00	8,136.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0020-3210-0-2400-0000	3,840.00	3,881.60	4,339.20	1,084.80	0.00	25.00	3,254.40
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0030-3210-0-2300-0000	9,600.00	9,704.00	10,848.00	2,712.00	0.00	25.00	8,136.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0040-3210-0-2400-0000	14,400.00	14,556.00	16,272.00	3,616.00	0.00	22.22	12,656.00
INSTRUCTION-STATE INSURANCE							
12-5-1100-210-0060-3210-0-2300-0000	9,600.00	9,704.00	10,848.00	2,712.00	0.00	25.00	8,136.00
INSTRUCTION, STATE INSURANCE							
12-5-1100-210-0080-3210-0-2300-0000	11,520.00	11,644.80	13,017.60	3,254.40	0.00	25.00	9,763.20
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0010-3210-0-2300-0000	7,504.31	7,453.20	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0010-3210-0-2400-0000	0.00	0.00	7,048.89	1,718.64	0.00	24.38	5,330.25
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0020-3210-0-2400-0000	2,875.77	2,866.59	3,242.34	790.54	0.00	24.38	2,451.80

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Description	2025	2025	2026	2026	2026	% OF	
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0030-3210-0-2300-0000	2,883.99	2,629.33	3,115.17	426.35	0.00	13.69	2,688.82
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0040-3210-0-2400-0000	10,581.87	10,539.76	11,744.73	2,898.09	0.00	24.68	8,846.64
INSTRUCTION-STATE RETIREMENT							
12-5-1100-220-0060-3210-0-2300-0000	7,742.78	7,696.16	8,313.35	2,030.79	0.00	24.43	6,282.56
INSTRUCTION, STATE RETIREMENT							
12-5-1100-220-0080-3210-0-2300-0000	10,607.01	10,549.59	11,496.13	2,807.52	0.00	24.42	8,688.61
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0010-3210-0-2300-0000	3,720.50	3,570.23	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0010-3210-0-2400-0000	0.00	0.00	3,239.00	786.68	0.00	24.29	2,452.32
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0020-3210-0-2400-0000	1,426.22	1,414.23	1,488.20	364.35	0.00	24.48	1,123.85
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0030-3210-0-2300-0000	1,447.01	1,333.48	1,447.01	314.60	0.00	21.74	1,132.41
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0040-3210-0-2400-0000	5,096.49	4,721.88	5,251.18	1,363.85	0.00	25.97	3,887.33
INSTRUCTION-SOCIAL SECURITY							
12-5-1100-230-0060-3210-0-2300-0000	3,565.49	3,254.72	3,565.50	804.47	0.00	22.56	2,761.03
INSTRUCTION, SOCIAL SECURITY							
12-5-1100-230-0080-3210-0-2300-0000	4,932.51	4,716.28	4,974.11	1,201.33	0.00	24.15	3,772.78
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0010-3210-0-2300-0000	870.12	835.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0010-3210-0-2400-0000	0.00	0.00	757.51	183.97	0.00	24.29	573.54
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0020-3210-0-2400-0000	333.55	330.70	348.05	85.21	0.00	24.48	262.84
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0030-3210-0-2300-0000	338.41	311.88	338.41	73.57	0.00	21.74	264.84
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0040-3210-0-2400-0000	1,191.92	1,104.29	1,228.10	318.97	0.00	25.97	909.13
INSTRUCTION-FEDERAL MEDICARE							
12-5-1100-240-0060-3210-0-2300-0000	833.86	761.20	833.87	188.13	0.00	22.56	645.74
INSTRUCTION, FEDERAL MEDICARE							
12-5-1100-240-0080-3210-0-2300-0000	1,153.57	1,102.95	1,163.30	280.95	0.00	24.15	882.35
INSTRUCTION-STUDENT EDUCATIONAL							
12-5-1100-311-8610-3210-0-2900-0000	49,256.25	54,180.64	0.00	6,960.00	0.00	0.00	-6,960.00
INSTRUCTION-INSTRUCTION SOFTWARE							
12-5-1100-414-8610-3210-0-2900-0000	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
INSTRUCTION-NON CAPITALIZED COMP							
12-5-1100-495-8610-3210-0-2900-0000	880.59	799.99	0.00	0.00	0.00	0.00	0.00
TESTING SERVICES, PSYCHOMETRIST							
12-5-2130-086-8610-3210-0-2900-0000	70,357.57	70,474.58	76,641.18	18,158.63	0.00	23.69	58,482.55
TESTING SERVICES, STATE INSURANCE							
12-5-2130-210-8610-3210-0-2900-0000	9,600.00	9,704.00	10,848.00	2,712.00	0.00	25.00	8,136.00
TESTING SERVICES, STATE RETIREMENT							
12-5-2130-220-8610-3210-0-2900-0000	9,547.52	9,505.98	11,166.62	2,586.50	0.00	23.16	8,580.12
TESTING SERVICES, SOCIAL SECURITY							
12-5-2130-230-8610-3210-0-2900-0000	4,362.18	4,025.21	4,751.75	1,021.99	0.00	21.51	3,729.76
TESTING SERVICES, FEDERAL MEDICARE							
12-5-2130-240-8610-3210-0-2900-0000	1,020.18	941.38	1,111.30	239.02	0.00	21.51	872.28
TESTING SERVICES, OTHER PROF SERVICES							
12-5-2130-329-8610-3210-0-2900-0000	1,500.00	1,167.03	1,000.00	0.00	0.00	0.00	1,000.00

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TESTING SERVICES, TESTING SUPPLIES							
12-5-2130-481-8610-3210-0-2900-0000	1,000.00	1,093.96	1,200.00	720.64	0.00	60.05	479.36
HEALTH SERVICES-MEDICAL/HEALTH SERVI							
12-5-2140-326-8610-3210-0-2900-0000	30,921.16	34,013.00	16,995.86	0.00	0.00	0.00	16,995.86
SPEECH PATH/AUDO SER, SPEECH PATHOLOGIST							
12-5-2180-091-0050-3210-0-2300-0000	21,555.20	21,573.24	22,315.48	5,578.86	0.00	25.00	16,736.62
SPEECH PATH/AUDO SER, SPEECH PATHOLOGIST							
12-5-2180-091-0060-3210-0-2300-0000	19,539.90	19,556.21	20,392.73	5,098.20	0.00	25.00	15,294.53
SPEECH PATH/AUDO SER, SUBSTITUTES							
12-5-2180-180-0050-3210-0-2300-0000	180.00	0.00	184.50	0.00	0.00	0.00	184.50
SPEECH PATH/AUDO SER, SUBSTITUTES							
12-5-2180-180-0060-3210-0-2300-0000	0.00	0.00	139.50	0.00	0.00	0.00	139.50
SPEECH PATH/AUDO SER, STATE INSURANCE							
12-5-2180-210-0050-3210-0-2300-0000	3,840.00	3,881.60	4,447.68	1,111.92	0.00	25.00	3,335.76
SPEECH PATH/AUDO SER, STATE INSURANCE							
12-5-2180-210-0060-3210-0-2300-0000	2,880.00	2,911.20	3,362.88	840.72	0.00	25.00	2,522.16
SPEECH PATH/AUDO SER, STATE RETIREMENT							
12-5-2180-220-0050-3210-0-2300-0000	2,715.96	2,909.85	3,037.14	794.25	0.00	26.15	2,242.89
SPEECH PATH/AUDO SER, STATE RETIREMENT							
12-5-2180-220-0060-3210-0-2300-0000	2,638.46	2,637.88	2,971.22	725.81	0.00	24.43	2,245.41
SPEECH PATH/AUDO SER, SOCIAL SECURITY							
12-5-2180-230-0050-3210-0-2300-0000	1,347.58	1,227.91	1,395.00	320.24	0.00	22.96	1,074.76
SPEECH PATH/AUDO SER, SOCIAL SECURITY							
12-5-2180-230-0060-3210-0-2300-0000	1,210.85	1,138.21	1,273.00	289.23	0.00	22.72	983.77
SPEECH PATH/AUDO SER, FEDERAL MEDICARE							
12-5-2180-240-0050-3210-0-2300-0000	315.16	287.17	326.25	74.88	0.00	22.95	251.37
SPEECH PATH/AUDO SER, FEDERAL MEDICARE							
12-5-2180-240-0060-3210-0-2300-0000	283.29	266.20	297.72	67.63	0.00	22.72	230.09
SPEECH PATH/AUDO SER, OTHER PROF SERVICE							
12-5-2180-329-8610-3210-0-2900-0000	7,000.00	654.00	0.00	0.00	0.00	0.00	0.00
OTHER STUDENT SUPP-NON-INST EQUIPMENT							
12-5-2190-493-8610-3210-0-2900-0000	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
STAFF DEVELOPMENT, STUDENT EDUCATIONAL							
12-5-2215-311-8610-3210-0-2900-0000	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
STAFF DEVELOPMENT-LOCAL DISTRICT							
12-5-2215-381-8610-3210-0-2900-0000	8,000.00	6,992.74	0.00	331.80	0.00	0.00	-331.80
STAFF DEVELOPMENT-IN-STATE							
12-5-2215-382-8610-3210-0-2900-0000	3,000.00	5,639.45	2,500.00	0.00	0.00	0.00	2,500.00
STAFF DEVELOPMENT, OTH TRAVEL AND TRNG							
12-5-2215-389-8610-3210-0-2900-0000	5,000.00	697.52	0.00	0.00	0.00	0.00	0.00
OTH INST STAFF SER, Collaborative Specia							
12-5-2290-015-8610-3210-0-2900-0000	50,328.75	50,370.66	54,825.75	12,964.25	0.00	23.65	41,861.50
OTH INST STAFF SER, STATE INSURANCE							
12-5-2290-210-8610-3210-0-2900-0000	7,200.00	7,278.00	8,136.00	2,034.00	0.00	25.00	6,102.00
OTH INST STAFF SER, STATE RETIREMENT							
12-5-2290-220-8610-3210-0-2900-0000	6,829.61	6,794.24	7,988.11	1,846.52	0.00	23.12	6,141.59
OTH INST STAFF SER, SOCIAL SECURITY							
12-5-2290-230-8610-3210-0-2900-0000	3,120.38	2,780.91	3,399.20	717.12	0.00	21.10	2,682.08
OTH INST STAFF SER, FEDERAL MEDICARE							
12-5-2290-240-8610-3210-0-2900-0000	729.77	650.39	794.97	167.72	0.00	21.10	627.25
SPEC ED TRANSP-TRANSP-OTH PROVIDERS							
12-5-4130-392-8410-3210-0-2400-0000	1,000.00	1,090.00	0.00	0.00	0.00	0.00	0.00
SPEC AREA EXEC ADM-COORDINATOR SP ED							
12-5-6220-088-8610-3210-0-2900-0000	107,380.80	107,648.64	108,452.16	27,113.04	0.00	25.00	81,339.12

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SPEC AREA EXEC ADM-STATE INSURANCE							
12-5-6220-210-8610-3210-0-2900-0000	8,640.00	8,733.60	9,763.20	2,440.80	0.00	25.00	7,322.40
SPEC AREA EXEC ADM-STATE RETIREMENT							
12-5-6220-220-8610-3210-0-2900-0000	14,571.57	14,520.23	15,801.48	3,859.99	0.00	24.43	11,941.49
SPEC AREA EXEC ADM-SOCIAL SECURITY							
12-5-6220-230-8610-3210-0-2900-0000	6,657.62	6,422.94	6,724.01	1,625.17	0.00	24.17	5,098.84
SPEC AREA EXEC ADM-FEDERAL MEDICARE							
12-5-6220-240-8610-3210-0-2900-0000	1,557.02	1,502.17	1,572.56	380.06	0.00	24.17	1,192.50
*** TOTAL EXPENDITURES:	920,249.25	915,332.51	865,599.00	215,926.11	0.00	24.95	649,672.89
*** SFund 3210 ***							
TOTAL REVENUES:	920,249.25	915,332.51	865,599.00	215,364.32	0.00	24.88	650,234.68
TOTAL EXPENDITURES:	920,249.25	915,332.51	865,599.00	215,926.11	0.00	24.95	649,672.89
DIFFERENCE:	0.00	0.00	0.00	-561.79	0.00	0.00	561.79
SFund: 3220 PRESCHOOL(3-5)PART B							
*** REVENUES ***							
PRE-SCH AG 3-5-PARTB							
12-4-3220-000-0000-3220-0-0000-0000	15,523.32	14,712.20	14,908.00	2,000.00	0.00	13.42	12,908.00
*** TOTAL REVENUES:	15,523.32	14,712.20	14,908.00	2,000.00	0.00	13.42	12,908.00
*** EXPENDITURES ***							
PRE-SCHOOL, TEACHER							
12-5-9140-010-0030-3220-0-4712-0000	5,187.50	5,230.67	5,705.80	1,426.44	0.00	25.00	4,279.36
PRE-SCHOOL, TEACHER							
12-5-9140-010-0060-3220-0-4712-0000	5,476.32	5,527.68	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, SUBSTITUTES							
12-5-9140-180-0030-3220-0-4712-0000	0.00	0.00	45.00	0.00	0.00	0.00	45.00
PRE-SCHOOL, STATE INSURANCE							
12-5-9140-210-0030-3220-0-4712-0000	960.00	970.40	1,084.80	271.20	0.00	25.00	813.60
PRE-SCHOOL, STATE INSURANCE							
12-5-9140-210-0060-3220-0-4712-0000	768.00	776.32	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, STATE RETIREMENT							
12-5-9140-220-0030-3220-0-4712-0000	653.63	654.63	776.56	189.33	0.00	24.38	587.23
PRE-SCHOOL, STATE RETIREMENT							
12-5-9140-220-0060-3220-0-4712-0000	743.14	739.31	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, SOCIAL SECURITY							
12-5-9140-230-0030-3220-0-4712-0000	321.63	319.33	356.55	87.26	0.00	24.47	269.29
PRE-SCHOOL, SOCIAL SECURITY							
12-5-9140-230-0060-3220-0-4712-0000	339.53	339.71	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, FEDERAL MEDICARE							
12-5-9140-240-0030-3220-0-4712-0000	75.20	74.69	83.39	20.42	0.00	24.49	62.97
PRE-SCHOOL, FEDERAL MEDICARE							
12-5-9140-240-0060-3220-0-4712-0000	79.41	79.46	0.00	0.00	0.00	0.00	0.00
PRE-SCHOOL, STUDENT EDUCATIONAL							
12-5-9140-311-8610-3220-0-4712-0000	918.96	0.00	6,855.90	0.00	0.00	0.00	6,855.90
*** TOTAL EXPENDITURES:	15,523.32	14,712.20	14,908.00	1,994.65	0.00	13.38	12,913.35
*** SFund 3220 ***							
TOTAL REVENUES:	15,523.32	14,712.20	14,908.00	2,000.00	0.00	13.42	12,908.00
TOTAL EXPENDITURES:	15,523.32	14,712.20	14,908.00	1,994.65	0.00	13.38	12,913.35
DIFFERENCE:	0.00	0.00	0.00	5.35	0.00	0.00	-5.35

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THRU FISCAL YEAR-PERIOD-MONTH: 2026-3-December

Description	2025	2025	2026	2026	2026	% OF	
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
*** GRAND TOTALS ***							
TOTAL REVENUES:	935,772.57	930,044.71	880,507.00	217,364.32	0.00	24.69	663,142.68
TOTAL EXPENDITURES:	935,772.57	930,044.71	880,507.00	217,920.76	0.00	24.75	662,586.24
DIFFERENCE:	0.00	0.00	0.00	-556.44	0.00	0.00	556.44

*** END OF REPORT ***