

**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 2024, Fiscal Period 04**

**024 - Dallas County Schools**

| 024 - Dallas County Schools                                                    |                 |                 |                            |                 |                  |                            |
|--------------------------------------------------------------------------------|-----------------|-----------------|----------------------------|-----------------|------------------|----------------------------|
|                                                                                | GENERAL         |                 | VARIANCE                   | SPECIAL REVENUE |                  | VARIANCE                   |
| Description                                                                    | Budget          | Actual          | Favorable<br>(Unfavorable) | Budget          | Actual           | Favorable<br>(Unfavorable) |
| Revenues                                                                       |                 |                 |                            |                 |                  |                            |
| State Sources                                                                  | \$22,402,973.00 | \$7,924,829.00  | (\$14,478,144.00)          | \$0.00          | \$0.00           | \$0.00                     |
| Federal Sources                                                                | \$123,500.00    | \$27,233.93     | (\$96,266.07)              | \$7,992,806.00  | \$1,669,634.78   | (\$6,323,171.22)           |
| Local Sources                                                                  | \$4,602,083.00  | \$2,921,311.06  | (\$1,680,771.94)           | \$681,745.00    | \$394,104.28     | (\$287,640.72)             |
| Other Sources                                                                  | \$3,500.00      | \$46,736.82     | \$43,236.82                | \$135,731.35    | \$22,196.24      | (\$113,535.11)             |
| Total Revenues:                                                                | \$27,132,056.00 | \$10,920,110.81 | (\$16,211,945.19)          | \$8,810,282.35  | \$2,085,935.30   | (\$6,724,347.05)           |
| Expenditures                                                                   |                 |                 |                            |                 |                  |                            |
| Instructional Services                                                         | \$13,417,591.68 | \$4,192,841.05  | \$9,224,750.63             | \$3,204,917.34  | \$938,746.89     | \$2,266,170.45             |
| Instructional Support Services                                                 | \$6,374,237.32  | \$2,226,628.43  | \$4,147,608.89             | \$1,919,751.76  | \$1,334,418.32   | \$585,333.44               |
| Operation & Maintenance Services                                               | \$2,364,022.01  | \$1,198,265.18  | \$1,165,756.83             | \$219,740.24    | \$94,594.62      | \$125,145.62               |
| Auxiliary Services                                                             | \$3,240,483.00  | \$906,438.32    | \$2,334,044.68             | \$2,716,786.68  | \$983,965.40     | \$1,732,821.28             |
| General Administrative Services                                                | \$928,058.00    | \$407,536.77    | \$520,521.23               | \$456,632.94    | \$127,280.85     | \$329,352.09               |
| Special Revenue Outlay                                                         | \$0.00          | \$0.00          | \$0.00                     | \$0.00          | \$182,396.75     | (\$182,396.75)             |
| General Service                                                                | \$0.00          | \$0.00          | \$0.00                     | \$0.00          | \$0.00           | \$0.00                     |
| Other Expenditures                                                             | \$899,633.00    | \$290,903.68    | \$608,729.32               | \$168,293.72    | \$61,677.71      | \$106,616.01               |
| Total Expenditures:                                                            | \$27,224,025.01 | \$9,222,613.43  | \$18,001,411.58            | \$8,686,122.68  | \$3,723,080.54   | \$4,963,042.14             |
| Other Financing Sources (Uses)                                                 |                 |                 |                            |                 |                  |                            |
| Other Financing Sources:                                                       | \$161,931.01    | \$116,137.64    | (\$45,793.37)              | \$758,665.80    | \$11,904.38      | (\$746,761.42)             |
| Other Financing Uses:                                                          | \$715,415.80    | \$0.00          | \$715,415.80               | \$43,250.00     | \$35,999.83      | \$7,250.17                 |
| Total Other Financing Sources (Uses):                                          | (\$553,484.79)  | \$116,137.64    | \$669,622.43               | \$715,415.80    | (\$24,095.45)    | (\$739,511.25)             |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$645,453.80)  | \$1,813,635.02  | \$2,459,088.82             | \$839,575.47    | (\$1,661,240.69) | (\$2,500,816.16)           |
| Beginning Fund Balance - Oct. 1:                                               | \$1,959,758.00  | \$3,977,299.23  | \$2,017,541.23             | \$0.00          | \$1,138,704.68   | \$1,138,704.68             |
| Ending Fund Balance:                                                           | \$1,314,304.20  | \$5,790,934.25  | \$4,476,630.05             | \$839,575.47    | (\$522,536.01)   | (\$1,362,111.48)           |

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