

**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 2025, Fiscal Period 05**

104 - Andalusia City Schools

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	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$16,141,480.00	\$5,936,904.50	(\$10,204,575.50)	\$0.00	\$937.60	\$937.60
Federal Sources	\$1,000.00	\$140.00	(\$860.00)	\$2,543,736.70	\$1,322,811.00	(\$1,220,925.70)
Local Sources	\$5,020,068.00	\$2,344,440.04	(\$2,675,627.96)	\$366,940.00	\$38,933.39	(\$328,006.61)
Other Sources	\$20,000.00	\$0.00	(\$20,000.00)	\$13,000.00	\$12,736.62	(\$263.38)
Total Revenues:	\$21,182,548.00	\$8,281,484.54	(\$12,901,063.46)	\$2,923,676.70	\$1,375,418.61	(\$1,548,258.09)
Expenditures						
Instructional Services	\$11,565,573.00	\$4,901,288.94	\$6,664,284.06	\$937,713.61	\$328,109.59	\$609,604.02
Instructional Support Services	\$2,662,172.00	\$1,072,881.19	\$1,589,290.81	\$407,658.82	\$153,462.86	\$254,195.96
Operation & Maintenance Services	\$2,701,624.00	\$997,856.13	\$1,703,767.87	\$37,025.00	\$0.00	\$37,025.00
Auxiliary Services	\$1,061,809.00	\$255,157.80	\$806,651.20	\$1,352,051.70	\$828,833.21	\$523,218.49
General Administrative Services	\$1,201,241.00	\$451,231.23	\$750,009.77	\$229,298.00	\$83,388.85	\$145,909.15
Special Revenue Outlay	\$1,010,000.00	\$80,015.40	\$929,984.60	\$0.00	\$0.00	\$0.00
General Service	\$452,500.00	\$335,763.27	\$116,736.73	\$0.00	\$0.00	\$0.00
Other Expenditures	\$537,377.00	\$228,556.61	\$308,820.39	\$59,929.57	\$13,452.87	\$46,476.70
Total Expenditures:	\$21,192,296.00	\$8,322,750.57	\$12,869,545.43	\$3,023,676.70	\$1,407,247.38	\$1,616,429.32
Other Financing Sources (Uses)						
Other Financing Sources:	\$109,748.00	\$30,888.86	(\$78,859.14)	\$145,536.00	\$0.00	(\$145,536.00)
Other Financing Uses:	\$100,000.00	\$0.00	\$100,000.00	\$45,536.00	\$0.00	\$45,536.00
Total Other Financing Sources (Uses):	\$9,748.00	\$30,888.86	\$21,140.86	\$100,000.00	\$0.00	(\$100,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$10,377.17)	(\$10,377.17)	\$0.00	(\$31,828.77)	(\$31,828.77)
Beginning Fund Balance - Oct. 1:	\$11,273,312.38	\$15,973,655.93	\$4,700,343.55	\$792,106.22	\$1,248,366.07	\$456,259.85
Ending Fund Balance:	\$11,273,312.38	\$15,963,278.76	\$4,689,966.38	\$792,106.22	\$1,216,537.30	\$424,431.08

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