

**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 02**

**104 - Andalusia City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$16,368,070.00	\$2,250,876.00	(\$14,117,194.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$0.00	(\$1,000.00)	\$2,749,896.00	\$531,713.58	(\$2,218,182.42)
Local Sources	\$6,761,017.00	\$827,950.34	(\$5,933,066.66)	\$318,940.00	\$133,503.52	(\$185,436.48)
Other Sources	\$20,000.00	\$0.00	(\$20,000.00)	\$13,000.00	\$0.00	(\$13,000.00)
<b>Total Revenues:</b>	<b>\$23,150,087.00</b>	<b>\$3,078,826.34</b>	<b>(\$20,071,260.66)</b>	<b>\$3,081,836.00</b>	<b>\$665,217.10</b>	<b>(\$2,416,618.90)</b>
<b>Expenditures</b>						
Instructional Services	\$12,039,929.00	\$2,115,019.05	\$9,924,909.95	\$924,167.86	\$144,515.62	\$779,652.24
Instructional Support Services	\$2,844,660.00	\$508,097.26	\$2,336,562.74	\$568,396.26	\$76,456.04	\$491,940.22
Operation & Maintenance Services	\$2,057,049.00	\$512,660.98	\$1,544,388.02	\$44,525.00	\$783.13	\$43,741.87
Auxiliary Services	\$747,510.00	\$107,452.11	\$640,057.89	\$1,251,259.00	\$344,420.74	\$906,838.26
General Administrative Services	\$1,413,131.00	\$226,298.53	\$1,186,832.47	\$233,368.00	\$37,750.69	\$195,617.31
Special Revenue Outlay	\$3,005,861.00	\$53,385.41	\$2,952,475.59	\$0.00	\$0.00	\$0.00
General Service	\$453,700.00	\$0.00	\$453,700.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$588,245.00	\$97,746.58	\$490,498.42	\$60,121.88	\$10,507.54	\$49,614.34
<b>Total Expenditures:</b>	<b>\$23,150,085.00</b>	<b>\$3,620,659.92</b>	<b>\$19,529,425.08</b>	<b>\$3,081,838.00</b>	<b>\$614,433.76</b>	<b>\$2,467,404.24</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$54,694.00	\$0.00	(\$54,694.00)
Other Financing Uses:	\$2.00	\$0.00	\$2.00	\$54,692.00	\$0.00	\$54,692.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2.00)</b>	<b>\$0.00</b>	<b>\$2.00</b>	<b>\$2.00</b>	<b>\$0.00</b>	<b>(\$2.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>(\$541,833.58)</b>	<b>(\$541,833.58)</b>	<b>\$0.00</b>	<b>\$50,783.34</b>	<b>\$50,783.34</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$13,785,763.14</b>	<b>\$20,940,339.71</b>	<b>\$7,154,576.57</b>	<b>\$1,012,919.48</b>	<b>\$990,388.65</b>	<b>(\$22,530.83)</b>
<b>Ending Fund Balance:</b>	<b>\$13,785,763.14</b>	<b>\$20,398,506.13</b>	<b>\$6,612,742.99</b>	<b>\$1,012,919.48</b>	<b>\$1,041,171.99</b>	<b>\$28,252.51</b>

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