

**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 09**

104 - Andalusia City Schools	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,631,464.00	\$10,911,506.34	(\$5,719,957.66)	\$0.00	\$937.60	\$937.60
Federal Sources	\$1,000.00	\$440.00	(\$560.00)	\$2,892,437.97	\$2,247,411.07	(\$645,026.90)
Local Sources	\$5,307,568.00	\$3,561,289.91	(\$1,746,278.09)	\$366,940.00	\$433,760.35	\$66,820.35
Other Sources	\$20,000.00	\$0.00	(\$20,000.00)	\$13,000.00	\$12,736.62	(\$263.38)
Total Revenues:	\$21,960,032.00	\$14,473,236.25	(\$7,486,795.75)	\$3,272,377.97	\$2,694,845.64	(\$577,532.33)
Expenditures						
Instructional Services	\$11,870,650.00	\$8,828,339.92	\$3,042,310.08	\$973,850.21	\$741,962.91	\$231,887.30
Instructional Support Services	\$2,797,233.00	\$1,972,323.37	\$824,909.63	\$691,968.48	\$385,812.31	\$306,156.17
Operation & Maintenance Services	\$2,594,863.01	\$1,725,933.10	\$868,929.91	\$37,025.00	\$32,211.85	\$4,813.15
Auxiliary Services	\$821,809.00	\$505,152.60	\$316,656.40	\$1,352,051.70	\$1,397,498.05	(\$45,446.35)
General Administrative Services	\$1,283,741.00	\$776,688.74	\$507,052.26	\$232,553.01	\$150,097.14	\$82,455.87
Special Revenue Outlay	\$1,614,362.00	\$81,515.40	\$1,532,846.60	\$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	\$537,877.00	\$430,503.09	\$107,373.91	\$84,929.57	\$68,024.15	\$16,905.42
Total Expenditures:	\$21,973,035.01	\$14,656,219.49	\$7,316,815.52	\$3,372,377.97	\$2,775,606.41	\$596,771.56
Other Financing Sources (Uses)						
Other Financing Sources:	\$113,003.01	\$62,726.58	(\$50,276.43)	\$145,536.00	\$6,191.23	(\$139,344.77)
Other Financing Uses:	\$100,000.00	\$0.00	\$100,000.00	\$45,536.00	\$5,369.63	\$40,166.37
Total Other Financing Sources (Uses):	\$13,003.01	\$62,726.58	\$49,723.57	\$100,000.00	\$821.60	(\$99,178.40)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$0.00	(\$120,256.66)	(\$120,256.66)	\$0.00	(\$79,939.17)	(\$79,939.17)
Beginning Fund Balance - Oct. 1:	\$16,066,713.37	\$16,066,713.37		\$1,261,053.09	\$1,261,053.09	\$0.00
Ending Fund Balance:	\$16,066,713.37	\$15,946,456.71	(\$120,256.66)	\$1,261,053.09	\$1,181,113.92	(\$79,939.17)

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