

**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 Ended September 30, 2025**

104 - Andalusia City Schools	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$17,284,274.00	\$17,725,305.31	\$441,031.31
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,893,437.97	\$3,305,506.30	\$412,068.33
Local Sources	\$188,250.00	\$394,418.59	\$206,168.59	\$5,927,283.00	\$9,641,606.63	\$3,714,323.63
Other Sources	\$0.00	\$0.00	\$0.00	\$33,000.00	\$58,369.87	\$25,369.87
Total Revenues:	\$188,250.00	\$394,418.59	\$206,168.59	\$26,137,994.97	\$30,730,788.11	\$4,592,793.14
Expenditures						
Instructional Services	\$99,000.00	\$227,318.06	(\$128,318.06)	\$12,943,500.21	\$13,122,366.85	(\$178,866.64)
Instructional Support Services	\$19,500.00	\$9,055.74	\$10,444.26	\$3,508,701.48	\$3,529,594.80	(\$20,893.32)
Operation & Maintenance Services	\$1,000.00	\$7,372.24	(\$6,372.24)	\$2,743,315.01	\$2,508,292.08	\$235,022.93
Auxiliary Services	\$13,000.00	\$37,136.15	(\$24,136.15)	\$2,251,194.70	\$2,889,341.41	(\$638,146.71)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,516,294.01	\$1,450,103.92	\$66,190.09
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,614,362.00	\$586,377.77	\$1,027,984.23
Expendable Service	\$0.00	\$0.00	\$0.00	\$995,074.00	\$889,844.26	\$105,229.74
Other Expenditures	\$55,750.00	\$101,584.19	(\$45,834.19)	\$678,556.57	\$811,903.01	(\$133,346.44)
Total Expenditures:	\$188,250.00	\$382,466.38	(\$194,216.38)	\$26,250,997.98	\$25,787,824.10	\$463,173.88
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$3,003.55	\$3,003.55	\$258,539.01	\$132,482.09	(\$126,056.92)
Other Financing Uses:	\$0.00	\$6,964.31	(\$6,964.31)	\$145,536.00	\$117,463.62	\$28,072.38
Total Other Financing Sources (Uses):	\$0.00	(\$3,960.76)	(\$3,960.76)	\$113,003.01	\$15,018.47	(\$97,984.54)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$0.00	\$7,991.45	\$7,991.45	\$0.00	\$4,957,982.48	\$4,957,982.48
Beginning Fund Balance - Oct. 1:	\$196,451.75	\$196,451.75	\$0.00	\$20,292,314.19	\$20,292,308.10	(\$6.09)
Ending Fund Balance - Sept. 30:	\$196,451.75	\$204,443.20	\$7,991.45	\$20,292,314.19	\$25,250,290.58	\$4,957,976.39

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