

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2026, Fiscal Period 01**

104 - Andalusia City Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$1,083,043.00	\$0.00	\$0.00	\$7,581.00	\$0.00	\$1,090,624.00
Federal Sources	\$0.00	\$196,883.25	\$0.00	\$0.00	\$0.00	\$196,883.25
Local Sources	\$138,305.04	\$5,537.67	\$0.00	\$311.77	\$0.00	\$144,154.48
Other Sources						\$0.00
Total Revenues:	\$1,221,348.04	\$202,420.92	\$0.00	\$7,892.77	\$0.00	\$1,431,661.73
Expenditures						
Instructional Services	\$1,160,632.66	\$61,894.79	\$0.00	\$0.00	\$0.00	\$1,222,527.45
Instructional Support Services	\$214,961.15	\$31,568.59	\$0.00	\$0.00	\$0.00	\$246,529.74
Operation & Maintenance Services	\$157,008.83	\$0.00	\$0.00	\$0.00	\$0.00	\$157,008.83
Auxiliary Services	\$49,536.88	\$194,832.14	\$0.00	\$0.00	\$0.00	\$244,369.02
General Administrative Services	\$94,271.60	\$18,407.19	\$0.00	\$0.00	\$0.00	\$112,678.79
Capital Outlay	\$53,385.41	\$0.00	\$0.00	\$0.00	\$0.00	\$53,385.41
Debt Service	\$0.00	\$0.00	\$0.00	\$292,075.00	\$0.00	\$292,075.00
Other Expenditures	\$48,565.04	\$2,703.79	\$0.00	\$0.00	\$0.00	\$51,268.83
Total Expenditures:	\$1,778,361.57	\$309,406.50	\$0.00	\$292,075.00	\$0.00	\$2,379,843.07
Other Fund Sources (Uses)						
Other Fund Sources:						\$0.00
Other Fund Uses:						\$0.00
Total Other Fund Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$557,013.53)	(\$106,985.58)	\$0.00	(\$284,182.23)	\$0.00	(\$948,181.34)
Beginning Fund Balance - October 1:	\$20,940,339.71	\$990,388.65	\$2,124,375.27	\$993,897.49	\$204,443.20	\$25,253,444.32
Ending Fund Balance:	\$20,383,326.18	\$883,403.07	\$2,124,375.27	\$709,715.26	\$204,443.20	\$24,305,262.98

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