

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

**Exhibit F-III-C**

**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 07**

**104 - Andalusia City Schools**

104 - Andalusia City Schools				TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		
	EXPENDABLE TRUST		VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$16,794,290.00	\$8,494,751.10	(\$8,299,538.90)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,544,736.70	\$1,673,436.14	(\$871,300.56)
Local Sources	\$188,250.00	\$0.00	(\$188,250.00)	\$5,639,783.00	\$3,008,335.99	(\$2,631,447.01)
Other Sources	\$0.00	\$0.00	\$0.00	\$33,000.00	\$12,736.62	(\$20,263.38)
Total Revenues:	\$188,250.00	\$0.00	(\$188,250.00)	\$25,011,809.70	\$13,189,259.85	(\$11,822,549.85)
Expenditures						
Instructional Services	\$99,000.00	\$0.00	\$99,000.00	\$12,602,286.61	\$7,209,477.14	\$5,392,809.47
Instructional Support Services	\$19,500.00	\$0.00	\$19,500.00	\$3,089,330.82	\$1,727,378.25	\$1,361,952.57
Operation & Maintenance Services	\$1,000.00	\$0.00	\$1,000.00	\$2,850,076.00	\$1,371,741.69	\$1,478,334.31
Auxiliary Services	\$13,000.00	\$0.00	\$13,000.00	\$2,491,194.70	\$1,546,646.73	\$944,547.97
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,430,539.00	\$725,301.25	\$705,237.75
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,010,000.00	\$80,015.40	\$929,984.60
Expendable Service	\$0.00	\$0.00	\$0.00	\$995,074.00	\$759,539.20	\$235,534.80
Other Expenditures	\$55,750.00	\$0.00	\$55,750.00	\$653,056.57	\$332,793.04	\$320,263.53
Total Expenditures:	\$188,250.00	\$0.00	\$188,250.00	\$25,121,557.70	\$13,752,892.70	\$11,368,665.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$255,284.00	\$46,144.13	(\$209,139.87)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$145,536.00	\$0.00	\$145,536.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$109,748.00	\$46,144.13	(\$63,603.87)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	(\$517,488.72)	(\$517,488.72)
Beginning Fund Balance - Oct. 1:	\$152,255.80	\$196,451.75	\$44,195.95	\$14,655,852.27	\$20,186,569.73	\$5,530,717.46
Ending Fund Balance:	\$152,255.80	\$196,451.75	\$44,195.95	\$14,655,852.27	\$19,669,081.01	\$5,013,228.74

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