

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

**Exhibit F-III-B**

**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**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$148,799.00	\$0.00	(\$148,799.00)	\$504,011.00	\$53,067.00	(\$450,944.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$64,525.00	\$1,770.71	(\$62,754.29)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$148,799.00</b>	<b>\$0.00</b>	<b>(\$148,799.00)</b>	<b>\$568,536.00</b>	<b>\$54,837.71</b>	<b>(\$513,698.29)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$110,427.00	\$0.00	\$110,427.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$64,334.00	\$0.00	\$64,334.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$148,799.00	\$26,637.93	\$122,161.07	\$393,775.00	\$397,138.00	(\$3,363.00)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$148,799.00</b>	<b>\$26,637.93</b>	<b>\$122,161.07</b>	<b>\$568,536.00</b>	<b>\$397,138.00</b>	<b>\$171,398.00</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>(\$26,637.93)</b>	<b>(\$26,637.93)</b>	<b>\$0.00</b>	<b>(\$342,300.29)</b>	<b>(\$342,300.29)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,779,543.35</b>	<b>\$1,920,777.93</b>	<b>\$141,234.58</b>	<b>\$658,634.52</b>	<b>\$847,318.05</b>	<b>\$188,683.53</b>
<b>Ending Fund Balance:</b>	<b>\$1,779,543.35</b>	<b>\$1,894,140.00</b>	<b>\$114,596.65</b>	<b>\$658,634.52</b>	<b>\$505,017.76</b>	<b>(\$153,616.76)</b>

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