

**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 2026, Fiscal Period 01**

104 - Andalusia City Schools	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$148,799.00	\$0.00	(\$148,799.00)	\$473,049.00	\$7,581.00	(\$465,468.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$59,676.00	\$311.77	(\$59,364.23)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$148,799.00	\$0.00	(\$148,799.00)	\$532,725.00	\$7,892.77	(\$524,832.23)
Expenditures						
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	\$78,991.00	\$0.00	\$78,991.00
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	\$0.00	\$148,799.00	\$389,400.00	\$292,075.00	\$97,325.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$148,799.00	\$0.00	\$148,799.00	\$532,725.00	\$292,075.00	\$240,650.00
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$0.00	\$0.00	\$0.00	\$0.00	(\$284,182.23)	(\$284,182.23)
Beginning Fund Balance - Oct. 1:	\$1,947,415.86	\$2,124,375.27	\$176,959.41	\$544,447.85	\$993,897.49	\$449,449.64
Ending Fund Balance:	\$1,947,415.86	\$2,124,375.27	\$176,959.41	\$544,447.85	\$709,715.26	\$165,267.41

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