

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

**Exhibit F-III-A**

**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 11**

<b>104 - Andalusia City Schools</b>	<b>GENERAL</b>		<b>VARIANCE</b>	<b>SPECIAL REVENUE</b>		<b>VARIANCE</b>
	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$16,631,464.00	\$13,560,507.98	(\$3,070,956.02)	\$0.00	\$937.60	\$937.60
Federal Sources	\$1,000.00	\$560.00	(\$440.00)	\$2,892,437.97	\$2,420,753.77	(\$471,684.20)
Local Sources	\$5,307,568.00	\$4,209,750.00	(\$1,097,818.00)	\$366,940.00	\$512,550.97	\$145,610.97
Other Sources	\$20,000.00	\$0.00	(\$20,000.00)	\$13,000.00	\$12,736.62	(\$263.38)
<b>Total Revenues:</b>	<b>\$21,960,032.00</b>	<b>\$17,770,817.98</b>	<b>(\$4,189,214.02)</b>	<b>\$3,272,377.97</b>	<b>\$2,946,978.96</b>	<b>(\$325,399.01)</b>
<b>Expenditures</b>						
Instructional Services	\$11,870,650.00	\$10,752,926.78	\$1,117,723.22	\$973,850.21	\$949,961.40	\$23,888.81
Instructional Support Services	\$2,797,233.00	\$2,478,977.92	\$318,255.08	\$691,968.48	\$509,056.34	\$182,912.14
Operation & Maintenance Services	\$2,594,863.01	\$2,172,627.63	\$422,235.38	\$37,025.00	\$36,442.76	\$582.24
Auxiliary Services	\$821,809.00	\$601,212.80	\$220,596.20	\$1,352,051.70	\$1,970,471.38	(\$618,419.68)
General Administrative Services	\$1,283,741.00	\$1,063,281.35	\$220,459.65	\$232,553.01	\$187,143.20	\$45,409.81
Special Revenue Outlay	\$1,614,362.00	\$100,540.98	\$1,513,821.02	\$0.00	\$0.00	\$0.00
General Service	\$452,500.00	\$451,955.33	\$544.67	\$0.00	\$0.00	\$0.00
Other Expenditures	\$537,877.00	\$525,491.79	\$12,385.21	\$84,929.57	\$81,207.96	\$3,721.61
<b>Total Expenditures:</b>	<b>\$21,973,035.01</b>	<b>\$18,147,014.58</b>	<b>\$3,826,020.43</b>	<b>\$3,372,377.97</b>	<b>\$3,734,283.04</b>	<b>(\$361,905.07)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$113,003.01	\$77,246.31	(\$35,756.70)	\$145,536.00	\$8,691.23	(\$136,844.77)
Other Financing Uses:	\$100,000.00	\$0.00	\$100,000.00	\$45,536.00	\$5,369.63	\$40,166.37
<b>Total Other Financing Sources (Uses):</b>	<b>\$13,003.01</b>	<b>\$77,246.31</b>	<b>\$64,243.30</b>	<b>\$100,000.00</b>	<b>\$3,321.60</b>	<b>(\$96,678.40)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>						
	<b>\$0.00</b>	<b>(\$298,950.29)</b>	<b>(\$298,950.29)</b>	<b>\$0.00</b>	<b>(\$783,982.48)</b>	<b>(\$783,982.48)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$16,066,713.37</b>	<b>\$16,066,713.37</b>		<b>\$1,261,053.09</b>	<b>\$1,261,053.09</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$16,066,713.37</b>	<b>\$15,767,763.08</b>	<b>(\$298,950.29)</b>	<b>\$1,261,053.09</b>	<b>\$477,070.61</b>	<b>(\$783,982.48)</b>

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