

**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 08**

<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	\$9,759,278.00	(\$6,872,186.00)	\$0.00	\$937.60	\$937.60
Federal Sources	\$1,000.00	\$380.00	(\$620.00)	\$2,892,437.97	\$2,128,825.07	(\$763,612.90)
Local Sources	\$5,307,568.00	\$3,270,071.16	(\$2,037,496.84)	\$366,940.00	\$57,244.07	(\$309,695.93)
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>\$13,029,729.16</b>	<b>(\$8,930,302.84)</b>	<b>\$3,272,377.97</b>	<b>\$2,199,743.36</b>	<b>(\$1,072,634.61)</b>
<b>Expenditures</b>						
Instructional Services	\$11,870,650.00	\$7,693,519.98	\$4,177,130.02	\$973,850.21	\$473,470.06	\$500,380.15
Instructional Support Services	\$2,797,233.00	\$1,738,217.46	\$1,059,015.54	\$691,968.48	\$300,278.46	\$391,690.02
Operation & Maintenance Services	\$2,594,863.01	\$1,538,338.38	\$1,056,524.63	\$37,025.00	\$0.00	\$37,025.00
Auxiliary Services	\$821,809.00	\$414,232.39	\$407,576.61	\$1,352,051.70	\$1,324,569.61	\$27,482.09
General Administrative Services	\$1,283,741.00	\$691,291.90	\$592,449.10	\$232,553.01	\$133,468.30	\$99,084.71
Special Revenue Outlay	\$1,614,362.00	\$81,515.40	\$1,532,846.60	\$0.00	\$0.00	\$0.00
General Service	\$452,500.00	\$335,763.27	\$116,736.73	\$0.00	\$0.00	\$0.00
Other Expenditures	\$537,877.00	\$385,671.96	\$152,205.04	\$84,929.57	\$27,320.17	\$57,609.40
<b>Total Expenditures:</b>	<b>\$21,973,035.01</b>	<b>\$12,878,550.74</b>	<b>\$9,094,484.27</b>	<b>\$3,372,377.97</b>	<b>\$2,259,106.60</b>	<b>\$1,113,271.37</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$113,003.01	\$54,372.64	(\$58,630.37)	\$145,536.00	\$0.00	(\$145,536.00)
Other Financing Uses:	\$100,000.00	\$0.00	\$100,000.00	\$45,536.00	\$0.00	\$45,536.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$13,003.01</b>	<b>\$54,372.64</b>	<b>\$41,369.63</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>(\$100,000.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>						
	<b>\$0.00</b>	<b>\$205,551.06</b>	<b>\$205,551.06</b>	<b>\$0.00</b>	<b>(\$59,363.24)</b>	<b>(\$59,363.24)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$16,066,713.37</b>	<b>\$16,066,713.37</b>	<b>\$0.00</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>\$16,272,264.43</b>	<b>\$205,551.06</b>	<b>\$1,261,053.09</b>	<b>\$1,201,689.85</b>	<b>(\$59,363.24)</b>

No reconciliation information is available for this report.