

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

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year Ended September 30, 2025**

104 - Andalusia City Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$17,070,262.71	\$937.60	\$148,798.95	\$505,306.05	\$0.00	\$17,725,305.31
Federal Sources	\$560.00	\$3,304,946.30	\$0.00	\$0.00	\$0.00	\$3,305,506.30
Local Sources	\$8,518,593.39	\$594,633.94	\$65,548.39	\$68,412.32	\$394,418.59	\$9,641,606.63
Other Sources	\$45,633.25	\$12,736.62	\$0.00	\$0.00	\$0.00	\$58,369.87
<b>Total Revenues:</b>	<b>\$25,635,049.35</b>	<b>\$3,913,254.46</b>	<b>\$214,347.34</b>	<b>\$573,718.37</b>	<b>\$394,418.59</b>	<b>\$30,730,788.11</b>
<b>Expenditures</b>						
Instructional Services	\$11,845,146.92	\$1,049,901.87	\$0.00	\$0.00	\$227,318.06	\$13,122,366.85
Instructional Support Services	\$2,897,353.12	\$623,185.94	\$0.00	\$0.00	\$9,055.74	\$3,529,594.80
Operation & Maintenance Services	\$2,463,402.08	\$37,517.76	\$0.00	\$0.00	\$7,372.24	\$2,508,292.08
Auxiliary Services	\$684,167.05	\$2,168,038.21	\$0.00	\$0.00	\$37,136.15	\$2,889,341.41
General Administrative Services	\$1,229,562.61	\$220,541.31	\$0.00	\$0.00	\$0.00	\$1,450,103.92
Capital Outlay	\$586,377.77	\$0.00	\$0.00	\$0.00	\$0.00	\$586,377.77
Debt Service	\$451,955.33	\$0.00	\$37,387.93	\$400,501.00	\$0.00	\$889,844.26
Other Expenditures	\$582,560.52	\$127,758.30	\$0.00	\$0.00	\$101,584.19	\$811,903.01
<b>Total Expenditures:</b>	<b>\$20,740,525.40</b>	<b>\$4,226,943.39</b>	<b>\$37,387.93</b>	<b>\$400,501.00</b>	<b>\$382,466.38</b>	<b>\$25,787,824.10</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$25,901.31	\$103,577.23	\$0.00	\$0.00	\$3,003.55	\$132,482.09
Other Fund Uses:	\$50,000.00	\$60,499.31	\$0.00	\$0.00	\$6,964.31	\$117,463.62
<b>Total Other Fund Sources (Uses):</b>	<b>(\$24,098.69)</b>	<b>\$43,077.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,960.76)</b>	<b>\$15,018.47</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$4,870,425.26</b>	<b>(\$270,611.01)</b>	<b>\$176,959.41</b>	<b>\$173,217.37</b>	<b>\$7,991.45</b>	<b>\$4,957,982.48</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$16,066,713.37</b>	<b>\$1,261,047.00</b>	<b>\$1,947,415.86</b>	<b>\$820,680.12</b>	<b>\$196,451.75</b>	<b>\$20,292,308.10</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$20,937,138.63</b>	<b>\$990,435.99</b>	<b>\$2,124,375.27</b>	<b>\$993,897.49</b>	<b>\$204,443.20</b>	<b>\$25,250,290.58</b>

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