

**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		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
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
Total Revenues:	\$25,635,049.35	\$3,913,254.46	\$214,347.34	\$573,718.37	\$394,418.59	\$30,730,788.11
Expenditures						
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
Total Expenditures:	\$20,740,525.40	\$4,226,943.39	\$37,387.93	\$400,501.00	\$382,466.38	\$25,787,824.10
Other Fund Sources (Uses)						
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
Total Other Fund Sources (Uses):	(\$24,098.69)	\$43,077.92	\$0.00	\$0.00	(\$3,960.76)	\$15,018.47
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$4,870,425.26	(\$270,611.01)	\$176,959.41	\$173,217.37	\$7,991.45	\$4,957,982.48
Beginning Fund Balance - October 1:	\$16,066,713.37	\$1,261,047.00	\$1,947,415.86	\$820,680.12	\$196,451.75	\$20,292,308.10
Ending Fund Balance - September 30:	\$20,937,138.63	\$990,435.99	\$2,124,375.27	\$993,897.49	\$204,443.20	\$25,250,290.58

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