

**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 Ended September 30, 2025**

104 - Andalusia City Schools

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$16,631,464.00	\$17,070,262.71	\$438,798.71	\$0.00	\$937.60	\$937.60
Federal Sources	\$1,000.00	\$560.00	(\$440.00)	\$2,892,437.97	\$3,304,946.30	\$412,508.33
Local Sources	\$5,307,568.00	\$8,518,593.39	\$3,211,025.39	\$366,940.00	\$594,633.94	\$227,693.94
Other Sources	\$20,000.00	\$45,633.25	\$25,633.25	\$13,000.00	\$12,736.62	(\$263.38)
Total Revenues:	\$21,960,032.00	\$25,635,049.35	\$3,675,017.35	\$3,272,377.97	\$3,913,254.46	\$640,876.49
Expenditures						
Instructional Services	\$11,870,650.00	\$11,845,146.92	\$25,503.08	\$973,850.21	\$1,049,901.87	(\$76,051.66)
Instructional Support Services	\$2,797,233.00	\$2,897,353.12	(\$100,120.12)	\$691,968.48	\$623,185.94	\$68,782.54
Operation & Maintenance Services	\$2,594,863.01	\$2,463,402.08	\$131,460.93	\$37,025.00	\$37,517.76	(\$492.76)
Auxiliary Services	\$821,809.00	\$684,167.05	\$137,641.95	\$1,352,051.70	\$2,168,038.21	(\$815,986.51)
General Administrative Services	\$1,283,741.00	\$1,229,562.61	\$54,178.39	\$232,553.01	\$220,541.31	\$12,011.70
Special Revenue Outlay	\$1,614,362.00	\$586,377.77	\$1,027,984.23	\$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	\$582,560.52	(\$44,683.52)	\$84,929.57	\$127,758.30	(\$42,828.73)
Total Expenditures:	\$21,973,035.01	\$20,740,525.40	\$1,232,509.61	\$3,372,377.97	\$4,226,943.39	(\$854,565.42)
Other Financing Sources (Uses)						
Other Financing Sources:	\$113,003.01	\$25,901.31	(\$87,101.70)	\$145,536.00	\$103,577.23	(\$41,958.77)
Other Financing Uses:	\$100,000.00	\$50,000.00	\$50,000.00	\$45,536.00	\$60,499.31	(\$14,963.31)
Total Other Financing Sources (Uses):	\$13,003.01	(\$24,098.69)	(\$37,101.70)	\$100,000.00	\$43,077.92	(\$56,922.08)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$4,870,425.26	\$4,870,425.26	\$0.00	(\$270,611.01)	(\$270,611.01)
Beginning Fund Balance - Oct. 1:	\$16,066,713.37	\$16,066,713.37	\$0.00	\$1,261,053.09	\$1,261,047.00	(\$6.09)
Ending Fund Balance - Sept. 30:	\$16,066,713.37	\$20,937,138.63	\$4,870,425.26	\$1,261,053.09	\$990,435.99	(\$270,617.10)

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