

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

**Exhibit F-III-B**

**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**

<b>104 - Andalusia City Schools</b>	<b>DEBT SERVICE</b>		<b>VARIANCE Favorable (Unfavorable)</b>	<b>CAPITAL PROJECTS</b>		<b>VARIANCE Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Actual</b>		<b>Budget</b>	<b>Actual</b>	
<b>Revenues</b>						
State Sources	\$148,799.00	\$148,798.95	(\$0.05)	\$504,011.00	\$505,306.05	\$1,295.05
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$65,548.39	\$65,548.39	\$64,525.00	\$68,412.32	\$3,887.32
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$148,799.00</b>	<b>\$214,347.34</b>	<b>\$65,548.34</b>	<b>\$568,536.00</b>	<b>\$573,718.37</b>	<b>\$5,182.37</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$110,427.00	\$0.00	\$110,427.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$64,334.00	\$0.00	\$64,334.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$148,799.00	\$37,387.93	\$111,411.07	\$393,775.00	\$400,501.00	(\$6,726.00)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$148,799.00</b>	<b>\$37,387.93</b>	<b>\$111,411.07</b>	<b>\$568,536.00</b>	<b>\$400,501.00</b>	<b>\$168,035.00</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>						
	<b>\$0.00</b>	<b>\$176,959.41</b>	<b>\$176,959.41</b>	<b>\$0.00</b>	<b>\$173,217.37</b>	<b>\$173,217.37</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,947,415.86</b>	<b>\$1,947,415.86</b>	<b>\$0.00</b>	<b>\$820,680.12</b>	<b>\$820,680.12</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,947,415.86</b>	<b>\$2,124,375.27</b>	<b>\$176,959.41</b>	<b>\$820,680.12</b>	<b>\$993,897.49</b>	<b>\$173,217.37</b>

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