

**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 2026, Fiscal Period 01**

<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	\$16,368,070.00	\$1,083,043.00	(\$15,285,027.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$0.00	(\$1,000.00)	\$2,749,896.00	\$196,883.25	(\$2,553,012.75)
Local Sources	\$6,761,017.00	\$138,305.04	(\$6,622,711.96)	\$318,940.00	\$5,537.67	(\$313,402.33)
Other Sources	\$20,000.00	\$0.00	(\$20,000.00)	\$13,000.00	\$0.00	(\$13,000.00)
<b>Total Revenues:</b>	<b>\$23,150,087.00</b>	<b>\$1,221,348.04</b>	<b>(\$21,928,738.96)</b>	<b>\$3,081,836.00</b>	<b>\$202,420.92</b>	<b>(\$2,879,415.08)</b>
<b>Expenditures</b>						
Instructional Services	\$12,039,929.00	\$1,160,632.66	\$10,879,296.34	\$924,167.86	\$61,894.79	\$862,273.07
Instructional Support Services	\$2,844,660.00	\$214,961.15	\$2,629,698.85	\$568,396.26	\$31,568.59	\$536,827.67
Operation & Maintenance Services	\$2,057,049.00	\$157,008.83	\$1,900,040.17	\$44,525.00	\$0.00	\$44,525.00
Auxiliary Services	\$747,510.00	\$49,536.88	\$697,973.12	\$1,251,259.00	\$194,832.14	\$1,056,426.86
General Administrative Services	\$1,413,131.00	\$94,271.60	\$1,318,859.40	\$233,368.00	\$18,407.19	\$214,960.81
Special Revenue Outlay	\$3,005,861.00	\$53,385.41	\$2,952,475.59	\$0.00	\$0.00	\$0.00
General Service	\$453,700.00	\$0.00	\$453,700.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$588,245.00	\$48,565.04	\$539,679.96	\$60,121.88	\$2,703.79	\$57,418.09
<b>Total Expenditures:</b>	<b>\$23,150,085.00</b>	<b>\$1,778,361.57</b>	<b>\$21,371,723.43</b>	<b>\$3,081,838.00</b>	<b>\$309,406.50</b>	<b>\$2,772,431.50</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$54,694.00	\$0.00	(\$54,694.00)
Other Financing Uses:	\$2.00	\$0.00	\$2.00	\$54,692.00	\$0.00	\$54,692.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2.00)</b>	<b>\$0.00</b>	<b>\$2.00</b>	<b>\$2.00</b>	<b>\$0.00</b>	<b>(\$2.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>						
	<b>\$0.00</b>	<b>(\$557,013.53)</b>	<b>(\$557,013.53)</b>	<b>\$0.00</b>	<b>(\$106,985.58)</b>	<b>(\$106,985.58)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$13,785,763.14</b>	<b>\$20,940,339.71</b>	<b>\$7,154,576.57</b>	<b>\$1,012,919.48</b>	<b>\$990,388.65</b>	<b>(\$22,530.83)</b>
<b>Ending Fund Balance:</b>	<b>\$13,785,763.14</b>	<b>\$20,383,326.18</b>	<b>\$6,597,563.04</b>	<b>\$1,012,919.48</b>	<b>\$883,403.07</b>	<b>(\$129,516.41)</b>

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