

**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**

104 - Andalusia City Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
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)
Total Revenues:	\$23,150,087.00	\$1,221,348.04	(\$21,928,738.96)	\$3,081,836.00	\$202,420.92	(\$2,879,415.08)
Expenditures						
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
Total Expenditures:	\$23,150,085.00	\$1,778,361.57	\$21,371,723.43	\$3,081,838.00	\$309,406.50	\$2,772,431.50
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	(\$2.00)	\$0.00	\$2.00	\$2.00	\$0.00	(\$2.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$557,013.53)	(\$557,013.53)	\$0.00	(\$106,985.58)	(\$106,985.58)
Beginning Fund Balance - Oct. 1:	\$13,785,763.14	\$20,940,339.71	\$7,154,576.57	\$1,012,919.48	\$990,388.65	(\$22,530.83)
Ending Fund Balance:	\$13,785,763.14	\$20,383,326.18	\$6,597,563.04	\$1,012,919.48	\$883,403.07	(\$129,516.41)

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