

**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 2025, Fiscal Period 10**

104 - Andalusia City Schools	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,631,464.00	\$12,208,692.90	(\$4,422,771.10)	\$0.00	\$937.60	\$937.60
Federal Sources	\$1,000.00	\$500.00	(\$500.00)	\$2,892,437.97	\$2,267,746.77	(\$624,691.20)
Local Sources	\$5,307,568.00	\$3,894,044.95	(\$1,413,523.05)	\$366,940.00	\$443,254.10	\$76,314.10
Other Sources	\$20,000.00	\$0.00	(\$20,000.00)	\$13,000.00	\$12,736.62	(\$263.38)
Total Revenues:	\$21,960,032.00	\$16,103,237.85	(\$5,856,794.15)	\$3,272,377.97	\$2,724,675.09	(\$547,702.88)
Expenditures						
Instructional Services	\$11,870,650.00	\$9,776,281.75	\$2,094,368.25	\$973,850.21	\$839,437.50	\$134,412.71
Instructional Support Services	\$2,797,233.00	\$2,256,806.26	\$540,426.74	\$691,968.48	\$450,190.69	\$241,777.79
Operation & Maintenance Services	\$2,594,863.01	\$1,918,853.19	\$676,009.82	\$37,025.00	\$36,084.76	\$940.24
Auxiliary Services	\$821,809.00	\$549,192.42	\$272,616.58	\$1,352,051.70	\$1,474,538.24	(\$122,486.54)
General Administrative Services	\$1,283,741.00	\$954,007.26	\$329,733.74	\$232,553.01	\$166,708.24	\$65,844.77
Special Revenue Outlay	\$1,614,362.00	\$82,015.40	\$1,532,346.60	\$0.00	\$0.00	\$0.00
General Service	\$452,500.00	\$335,763.27	\$116,736.73	\$0.00	\$0.00	\$0.00
Other Expenditures	\$537,877.00	\$475,954.36	\$61,922.64	\$84,929.57	\$74,363.34	\$10,566.23
Total Expenditures:	\$21,973,035.01	\$16,348,873.91	\$5,624,161.10	\$3,372,377.97	\$3,041,322.77	\$331,055.20
Other Financing Sources (Uses)						
Other Financing Sources:	\$113,003.01	\$69,790.69	(\$43,212.32)	\$145,536.00	\$6,191.23	(\$139,344.77)
Other Financing Uses:	\$100,000.00	\$0.00	\$100,000.00	\$45,536.00	\$5,369.63	\$40,166.37
Total Other Financing Sources (Uses):	\$13,003.01	\$69,790.69	\$56,787.68	\$100,000.00	\$821.60	(\$99,178.40)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$0.00	(\$175,845.37)	(\$175,845.37)	\$0.00	(\$315,826.08)	(\$315,826.08)
Beginning Fund Balance - Oct. 1:	\$16,066,713.37	\$16,066,713.37		\$1,261,053.09	\$1,261,053.09	\$0.00
Ending Fund Balance:	\$16,066,713.37	\$15,890,868.00	(\$175,845.37)	\$1,261,053.09	\$945,227.01	(\$315,826.08)

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