

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 02**

Exhibit F-I-A

104 - Andalusia City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$14,063,974.80	\$1,537,097.78	\$1,950,778.86	\$123,793.18	\$0.00	\$433,663.20	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,659,184.43	\$91,534.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,901,292.77	(\$213,231.27)	\$0.00	\$855,598.19	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,773.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,449,434.09
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,585,032.42
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$337,978.46
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,241,935.31
Other Debits							
Total Assets and Other Debits:	\$20,624,452.00	\$1,485,408.63	\$1,950,778.86	\$979,391.37	\$0.00	\$433,663.20	\$56,614,380.28
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$110,268.46	\$81,760.45	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,799,530.10	\$305,517.34	\$30,000.93	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$78,619.50	\$0.00	\$0.00	\$0.00	\$236,571.45	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,579,913.77
Total Liabilities:	\$4,934,293.32	\$465,897.29	\$30,000.93	\$408,611.32	\$0.00	\$237,211.45	\$2,579,913.77
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,034,466.51
Contributed Capital							
Reserved Fund Balance	\$870,547.60	\$189,091.44	\$0.00	\$0.00	\$0.00	\$2,181.63	\$0.00
Unreserved Fund balance	\$14,819,611.08	\$830,419.90	\$1,920,777.93	\$570,780.05	\$0.00	\$194,270.12	\$0.00
Total Fund Equity:	\$15,690,158.68	\$1,019,511.34	\$1,920,777.93	\$570,780.05	\$0.00	\$196,451.75	\$54,034,466.51
Total Liabilities and Fund Equity:	\$20,624,452.00	\$1,485,408.63	\$1,950,778.86	\$979,391.37	\$0.00	\$433,663.20	\$56,614,380.28

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