

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2026, Fiscal Period 01**

**Exhibit F-I-A**

**104 - Andalusia City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$16,733,922.44	\$950,534.19	\$2,127,738.27	\$127,992.27	\$0.00	\$215,930.79	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$4,086,806.40	\$390,391.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,635,119.42	(\$107,980.50)	\$0.00	\$698,634.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,767.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$102.87)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,447,803.94
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$954,787.49
<b>Other Debits:</b>							
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	\$2,215,297.39
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$25,455,745.39</b>	<b>\$1,302,946.56</b>	<b>\$2,127,738.27</b>	<b>\$826,626.58</b>	<b>\$0.00</b>	<b>\$215,930.79</b>	<b>\$58,955,867.28</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$120,427.51	\$135,752.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$4,927,496.94	\$178,001.97	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$105,788.94	\$0.00	\$0.00	\$0.00	\$11,487.59	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,553,275.85
<b>Total Liabilities:</b>	<b>\$5,072,419.21</b>	<b>\$419,543.49</b>	<b>\$3,363.00</b>	<b>\$116,911.32</b>	<b>\$0.00</b>	<b>\$11,487.59</b>	<b>\$2,553,275.85</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,402,591.43
Contributed Capital							
Reserved Fund Balance	\$969,182.56	\$191,213.48	\$0.00	\$0.00	\$0.00	\$572.41	\$0.00
Unreserved Fund balance	\$19,414,143.62	\$692,189.59	\$2,124,375.27	\$709,715.26	\$0.00	\$203,870.79	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,383,326.18</b>	<b>\$883,403.07</b>	<b>\$2,124,375.27</b>	<b>\$709,715.26</b>	<b>\$0.00</b>	<b>\$204,443.20</b>	<b>\$56,402,591.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,455,745.39</b>	<b>\$1,302,946.56</b>	<b>\$2,127,738.27</b>	<b>\$826,626.58</b>	<b>\$0.00</b>	<b>\$215,930.79</b>	<b>\$58,955,867.28</b>

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