

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-I-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01**

104 - Andalusia City Schools		GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency		F/A L/T Dept
Assets and Other Debits:								
Assets:								
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
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		\$2,215,297.39
Other Debits								
Total Assets and Other Debits:	\$25,455,745.39	\$1,302,946.56	\$2,127,738.27	\$826,626.58	\$0.00	\$215,930.79		\$58,955,867.28
Liabilities and Fund Equity:								
Liabilities:								
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
Total Liabilities:	\$5,072,419.21	\$419,543.49	\$3,363.00	\$116,911.32	\$0.00	\$11,487.59		\$2,553,275.85
Fund Equity:								
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
Total Fund Equity:	\$20,383,326.18	\$883,403.07	\$2,124,375.27	\$709,715.26	\$0.00	\$204,443.20		\$56,402,591.43
Total Liabilities and Fund Equity:	\$25,455,745.39	\$1,302,946.56	\$2,127,738.27	\$826,626.58	\$0.00	\$215,930.79		\$58,955,867.28

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