

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 11**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,830,185.66	\$3,887,518.83	\$1,779,543.35	\$123,793.18	\$0.00	\$186,185.43	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$30,063.12	\$169,120.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,126,549.34	(\$2,675,296.25)	(\$26,637.93)	\$744,252.21	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$56,694.61	\$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
<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	\$2,313,862.15
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$18,986,798.12</b>	<b>\$1,455,271.45</b>	<b>\$1,752,905.42</b>	<b>\$868,045.39</b>	<b>\$0.00</b>	<b>\$186,185.43</b>	<b>\$56,686,307.12</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$87,220.52	\$174,361.89	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$3,985,486.83	\$60,237.47	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$25,254.86	\$68,080.13	\$0.00	\$0.00	\$0.00	\$7,859.69	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,651,840.61
<b>Total Liabilities:</b>	<b>\$4,097,962.21</b>	<b>\$302,679.49</b>	<b>\$3,363.00</b>	<b>\$116,911.32</b>	<b>\$0.00</b>	<b>\$8,499.69</b>	<b>\$2,651,840.61</b>
<b>Fund Equity:</b>							
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	\$678,728.64	\$658,947.24	\$0.00	\$0.00	\$0.00	\$1,327.67	\$0.00
Unreserved Fund balance	\$14,210,107.27	\$493,644.72	\$1,749,542.42	\$751,134.07	\$0.00	\$176,358.07	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,888,835.91</b>	<b>\$1,152,591.96</b>	<b>\$1,749,542.42</b>	<b>\$751,134.07</b>	<b>\$0.00</b>	<b>\$177,685.74</b>	<b>\$54,034,466.51</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$18,986,798.12</b>	<b>\$1,455,271.45</b>	<b>\$1,752,905.42</b>	<b>\$868,045.39</b>	<b>\$0.00</b>	<b>\$186,185.43</b>	<b>\$56,686,307.12</b>

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