

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 07**

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	\$18,871,264.25	\$1,330,073.74	\$2,127,738.27	\$129,827.90	\$0.00	\$256,949.48	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$96,105.80	\$442,421.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,096,404.89	(\$405,494.73)	(\$26,637.93)	\$643,432.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,767.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$731.63)	\$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	\$56,258,569.15
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$167,917.92
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:	\$22,063,043.31	\$1,437,002.25	\$2,101,100.34	\$773,260.21	\$0.00	\$256,949.48	\$58,979,762.92
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$75,310.19	\$113,655.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,009,428.25	\$178,001.97	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$106,498.80	\$0.00	\$0.00	\$0.00	\$13,295.59	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,553,275.85
Total Liabilities:	\$3,109,233.20	\$398,155.87	\$3,363.00	\$116,911.32	\$0.00	\$13,295.59	\$2,553,275.85
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,426,487.07
Contributed Capital							
Reserved Fund Balance	\$786,440.61	\$282,076.01	\$0.00	\$0.00	\$0.00	\$31,945.99	\$0.00
Unreserved Fund balance	\$18,167,369.50	\$756,770.37	\$2,097,737.34	\$656,348.89	\$0.00	\$211,707.90	\$0.00
Total Fund Equity:	\$18,953,810.11	\$1,038,846.38	\$2,097,737.34	\$656,348.89	\$0.00	\$243,653.89	\$56,426,487.07
Total Liabilities and Fund Equity:	\$22,063,043.31	\$1,437,002.25	\$2,101,100.34	\$773,260.21	\$0.00	\$256,949.48	\$58,979,762.92

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