

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 06

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	\$18,933,545.29	\$1,415,794.79	\$2,127,738.27	\$129,521.84	\$0.00	\$256,949.48	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$97,654.08	\$296,736.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,016,401.19	(\$359,232.73)	(\$26,637.93)	\$635,851.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,767.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$624.86)	\$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:	\$22,046,975.70	\$1,423,300.30	\$2,101,100.34	\$765,373.15	\$0.00	\$256,949.48	\$58,979,762.92
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$87,967.01	\$100,896.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$2,968,105.55	\$178,001.97	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$105,020.21	\$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:	\$3,080,567.32	\$383,918.76	\$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	\$735,441.56	\$274,173.44	\$0.00	\$0.00	\$0.00	\$31,945.99	\$0.00
Unreserved Fund balance	\$18,230,966.82	\$765,208.10	\$2,097,737.34	\$648,461.83	\$0.00	\$211,707.90	\$0.00
Total Fund Equity:	\$18,966,408.38	\$1,039,381.54	\$2,097,737.34	\$648,461.83	\$0.00	\$243,653.89	\$56,426,487.07
Total Liabilities and Fund Equity:	\$22,046,975.70	\$1,423,300.30	\$2,101,100.34	\$765,373.15	\$0.00	\$256,949.48	\$58,979,762.92

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