

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 07

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
Assets and Other Debits:							
Assets:							
Cash	\$15,941,078.05	\$1,596,572.61	\$1,950,778.86	\$125,563.89	\$0.00	\$208,151.44	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$17,342.06)	\$145,770.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$5,234,747.80	(\$281,323.92)	(\$26,637.93)	\$788,065.19	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,773.93	\$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
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	\$2,241,935.31
Other Debits							
Total Assets and Other Debits:	\$21,158,483.79	\$1,531,026.67	\$1,924,140.93	\$913,629.08	\$0.00	\$208,151.44	\$56,614,380.28
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$74,529.54	\$159,539.14	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,970,624.72	\$305,517.34	\$30,000.93	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$81,333.46	\$0.00	\$0.00	\$0.00	\$11,059.69	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,579,913.77
Total Liabilities:	\$5,069,649.02	\$546,389.94	\$30,000.93	\$408,611.32	\$0.00	\$11,699.69	\$2,579,913.77
Fund Equity:							
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	\$1,088,180.92	\$460,768.12	\$0.00	\$0.00	\$0.00	\$2,181.63	\$0.00
Unreserved Fund balance	\$15,000,653.85	\$523,868.61	\$1,894,140.00	\$505,017.76	\$0.00	\$194,270.12	\$0.00
Total Fund Equity:	\$16,088,834.77	\$984,636.73	\$1,894,140.00	\$505,017.76	\$0.00	\$196,451.75	\$54,034,466.51
Total Liabilities and Fund Equity:	\$21,158,483.79	\$1,531,026.67	\$1,924,140.93	\$913,629.08	\$0.00	\$208,151.44	\$56,614,380.28

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