

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 04**

**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	\$15,839,532.65	\$1,602,945.99	\$1,950,778.86	\$123,793.18	\$0.00	\$207,351.44	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$17,245.23)	\$97,157.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,974,211.69	(\$432,374.01)	(\$26,637.93)	\$870,760.19	\$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
<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	\$2,241,935.31
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$20,796,499.11</b>	<b>\$1,337,737.19</b>	<b>\$1,924,140.93</b>	<b>\$994,553.37</b>	<b>\$0.00</b>	<b>\$207,351.44</b>	<b>\$56,614,380.28</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$15,465.21	\$118,517.75	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,641,830.35	\$305,517.34	\$30,000.93	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$79,223.54	\$0.00	\$0.00	\$0.00	\$10,259.69	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,579,913.77
<b>Total Liabilities:</b>	<b>\$4,681,790.32</b>	<b>\$503,258.63</b>	<b>\$30,000.93</b>	<b>\$408,611.32</b>	<b>\$0.00</b>	<b>\$10,899.69</b>	<b>\$2,579,913.77</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	\$699,750.54	\$178,567.74	\$0.00	\$0.00	\$0.00	\$2,181.63	\$0.00
Unreserved Fund balance	\$15,414,958.25	\$655,910.82	\$1,894,140.00	\$585,942.05	\$0.00	\$194,270.12	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,114,708.79</b>	<b>\$834,478.56</b>	<b>\$1,894,140.00</b>	<b>\$585,942.05</b>	<b>\$0.00</b>	<b>\$196,451.75</b>	<b>\$54,034,466.51</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,796,499.11</b>	<b>\$1,337,737.19</b>	<b>\$1,924,140.93</b>	<b>\$994,553.37</b>	<b>\$0.00</b>	<b>\$207,351.44</b>	<b>\$56,614,380.28</b>

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