

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 11

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	\$15,785,643.00	\$1,328,466.80	\$1,950,778.86	\$125,563.89	\$0.00	\$266,298.12	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$13,532.96)	\$24,602.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$5,492,240.18	(\$470,434.91)	(\$138,048.95)	\$1,202,999.26	\$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	\$54,733,483.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$778,276.62
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:	\$21,264,350.22	\$952,642.43	\$1,812,729.91	\$1,328,563.15	\$0.00	\$266,298.12	\$58,091,674.38
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$67,086.19	\$121,078.86	\$0.00	\$0.00	\$0.00	\$678.94	\$0.00
Interfund Payable	\$5,405,006.19	\$269,678.34	\$3,363.00	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$84,814.62	\$0.00	\$0.00	\$0.00	\$10,788.94	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,579,913.77
Total Liabilities:	\$5,496,587.14	\$475,571.82	\$3,363.00	\$408,611.32	\$0.00	\$11,467.88	\$2,579,913.77
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,511,760.61
Contributed Capital							
Reserved Fund Balance	\$1,205,868.04	\$295,677.84	\$0.00	\$0.00	\$0.00	\$48,885.21	\$0.00
Unreserved Fund balance	\$14,561,895.04	\$181,392.77	\$1,809,366.91	\$919,951.83	\$0.00	\$205,945.03	\$0.00
Total Fund Equity:	\$15,767,763.08	\$477,070.61	\$1,809,366.91	\$919,951.83	\$0.00	\$254,830.24	\$55,511,760.61
Total Liabilities and Fund Equity:	\$21,264,350.22	\$952,642.43	\$1,812,729.91	\$1,328,563.15	\$0.00	\$266,298.12	\$58,091,674.38

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