

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05**

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	\$19,183,807.34	\$1,286,506.99	\$2,127,738.27	\$129,196.19	\$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	\$427,683.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,000,260.94	(\$337,807.36)	(\$26,637.93)	\$725,595.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,767.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$517.04)	\$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:	\$22,279,657.04	\$1,446,384.59	\$2,101,100.34	\$854,791.50	\$0.00	\$256,949.48	\$58,979,762.92
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$72,972.29	\$109,894.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,063,134.67	\$178,001.97	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$109,771.65	\$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:	\$3,160,601.72	\$397,667.78	\$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	\$875,375.89	\$277,650.98	\$0.00	\$0.00	\$0.00	\$31,945.99	\$0.00
Unreserved Fund balance	\$18,243,679.43	\$771,065.83	\$2,097,737.34	\$737,880.18	\$0.00	\$211,707.90	\$0.00
Total Fund Equity:	\$19,119,055.32	\$1,048,716.81	\$2,097,737.34	\$737,880.18	\$0.00	\$243,653.89	\$56,426,487.07
Total Liabilities and Fund Equity:	\$22,279,657.04	\$1,446,384.59	\$2,101,100.34	\$854,791.50	\$0.00	\$256,949.48	\$58,979,762.92

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