

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2026, Fiscal Period 02**

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	\$17,152,054.84	\$1,024,347.70	\$2,127,738.27	\$128,274.55	\$0.00	\$241,801.07	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,549,285.51	\$533,932.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,682,562.55	(\$219,831.69)	\$0.00	\$706,215.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,767.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$202.36)	\$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	\$55,447,803.94
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$954,787.49
<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	\$2,215,297.39
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$25,383,700.54</b>	<b>\$1,408,450.11</b>	<b>\$2,127,738.27</b>	<b>\$834,489.86</b>	<b>\$0.00</b>	<b>\$241,801.07</b>	<b>\$58,955,867.28</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$90,029.77	\$82,173.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$4,870,669.88	\$178,001.97	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$107,102.32	\$0.00	\$0.00	\$0.00	\$11,487.59	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,553,275.85
<b>Total Liabilities:</b>	<b>\$4,985,194.41</b>	<b>\$367,278.12</b>	<b>\$3,363.00</b>	<b>\$116,911.32</b>	<b>\$0.00</b>	<b>\$11,487.59</b>	<b>\$2,553,275.85</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,402,591.43
Contributed Capital							
Reserved Fund Balance	\$964,220.91	\$190,337.06	\$0.00	\$0.00	\$0.00	\$12,233.95	\$0.00
Unreserved Fund balance	\$19,434,285.22	\$850,834.93	\$2,124,375.27	\$717,578.54	\$0.00	\$218,079.53	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,398,506.13</b>	<b>\$1,041,171.99</b>	<b>\$2,124,375.27</b>	<b>\$717,578.54</b>	<b>\$0.00</b>	<b>\$230,313.48</b>	<b>\$56,402,591.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,383,700.54</b>	<b>\$1,408,450.11</b>	<b>\$2,127,738.27</b>	<b>\$834,489.86</b>	<b>\$0.00</b>	<b>\$241,801.07</b>	<b>\$58,955,867.28</b>

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