

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 06

Exhibit F-I-A

104 - Andalusia City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$16,007,496.97	\$1,407,929.01	\$1,950,778.86	\$125,563.89	\$0.00	\$207,351.44	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$17,342.06)	\$269,059.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,966,190.53	(\$157,057.40)	(\$26,637.93)	\$882,559.19	\$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:	\$20,956,345.44	\$1,589,939.13	\$1,924,140.93	\$1,008,123.08	\$0.00	\$207,351.44	\$56,614,380.28
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$82,565.71	\$89,967.90	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,920,827.97	\$305,517.34	\$30,000.93	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$80,385.32	\$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
Total Liabilities:	\$5,027,888.44	\$475,870.56	\$30,000.93	\$408,611.32	\$0.00	\$10,899.69	\$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	\$715,464.59	\$482,531.73	\$0.00	\$0.00	\$0.00	\$2,181.63	\$0.00
Unreserved Fund balance	\$15,212,992.41	\$631,536.84	\$1,894,140.00	\$599,511.76	\$0.00	\$194,270.12	\$0.00
Total Fund Equity:	\$15,928,457.00	\$1,114,068.57	\$1,894,140.00	\$599,511.76	\$0.00	\$196,451.75	\$54,034,466.51
Total Liabilities and Fund Equity:	\$20,956,345.44	\$1,589,939.13	\$1,924,140.93	\$1,008,123.08	\$0.00	\$207,351.44	\$56,614,380.28

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