

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 05

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	\$15,651,865.36	\$1,582,195.90	\$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)	\$610,686.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,945,260.04	(\$540,009.02)	(\$26,637.93)	\$874,978.19	\$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:	\$20,579,783.34	\$1,722,880.69	\$1,924,140.93	\$1,000,542.08	\$0.00	\$207,351.44	\$56,614,380.28
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$82,644.96	\$121,668.43	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,509,364.86	\$305,517.34	\$30,000.93	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$79,157.62	\$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:	\$4,616,504.58	\$506,343.39	\$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	\$704,849.10	\$190,198.96	\$0.00	\$0.00	\$0.00	\$2,181.63	\$0.00
Unreserved Fund balance	\$15,258,429.66	\$1,026,338.34	\$1,894,140.00	\$591,930.76	\$0.00	\$194,270.12	\$0.00
Total Fund Equity:	\$15,963,278.76	\$1,216,537.30	\$1,894,140.00	\$591,930.76	\$0.00	\$196,451.75	\$54,034,466.51
Total Liabilities and Fund Equity:	\$20,579,783.34	\$1,722,880.69	\$1,924,140.93	\$1,000,542.08	\$0.00	\$207,351.44	\$56,614,380.28

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