

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04**

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	\$19,178,802.70	\$1,352,659.98	\$2,127,738.27	\$128,911.88	\$0.00	\$249,907.00	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$99,306.88	\$414,145.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,208,854.16	(\$425,790.94)	(\$26,637.93)	\$721,377.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,767.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$410.33)	\$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
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:	\$22,486,553.41	\$1,411,016.00	\$2,101,100.34	\$850,289.19	\$0.00	\$249,907.00	\$58,955,867.28
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$73,970.09	\$94,959.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,179,526.31	\$178,001.97	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$108,608.18	\$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:	\$3,277,991.16	\$381,569.98	\$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	\$56,402,591.43
Contributed Capital							
Reserved Fund Balance	\$908,234.62	\$209,666.25	\$0.00	\$0.00	\$0.00	\$5,950.50	\$0.00
Unreserved Fund balance	\$18,300,327.63	\$819,779.77	\$2,097,737.34	\$733,377.87	\$0.00	\$230,660.91	\$0.00
Total Fund Equity:	\$19,208,562.25	\$1,029,446.02	\$2,097,737.34	\$733,377.87	\$0.00	\$236,611.41	\$56,402,591.43
Total Liabilities and Fund Equity:	\$22,486,553.41	\$1,411,016.00	\$2,101,100.34	\$850,289.19	\$0.00	\$249,907.00	\$58,955,867.28

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