

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-I-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 10**

104 - Andalusia City Schools		GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency		F/A L/T Dept
Assets and Other Debits:								
Assets:								
Cash	\$16,012,395.63	\$1,849,933.84	\$1,950,778.86	\$125,563.89	\$0.00	\$241,954.93		\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Receivables	(\$13,587.44)	(\$126,737.43)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Interfund Receivables	\$5,291,950.97	(\$470,434.91)	(\$26,637.93)	\$1,197,486.26	\$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		\$54,733,483.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$778,276.62
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:	\$21,290,759.16	\$1,322,769.14	\$1,924,140.93	\$1,323,050.15	\$0.00	\$241,954.93		\$58,091,674.38
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable	\$64,781.50	\$25,631.07	\$0.00	\$0.00	\$0.00	\$640.00		\$0.00
Interfund Payable	\$5,310,614.90	\$269,678.34	\$3,363.00	\$408,611.32	\$0.00	\$0.00		\$0.00
Other Liabilities	\$24,494.76	\$82,232.72	\$0.00	\$0.00	\$0.00	\$10,752.90		\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,579,913.77
Total Liabilities:	\$5,399,891.16	\$377,542.13	\$3,363.00	\$408,611.32	\$0.00	\$11,392.90		\$2,579,913.77
Fund Equity:								
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$55,511,760.61
Contributed Capital								
Reserved Fund Balance	\$1,272,980.87	\$538,200.56	\$0.00	\$0.00	\$0.00	\$32,173.67		\$0.00
Unreserved Fund balance	\$14,617,887.13	\$407,026.45	\$1,920,777.93	\$914,438.83	\$0.00	\$198,388.36		\$0.00
Total Fund Equity:	\$15,890,868.00	\$945,227.01	\$1,920,777.93	\$914,438.83	\$0.00	\$230,562.03		\$55,511,760.61
Total Liabilities and Fund Equity:	\$21,290,759.16	\$1,322,769.14	\$1,924,140.93	\$1,323,050.15	\$0.00	\$241,954.93		\$58,091,674.38

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