

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 10

Exhibit F-I-A

104 - Andalusia City Schools

| 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.