

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 03

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	\$13,847,833.82	\$1,621,740.60	\$1,950,778.86	\$123,793.18	\$0.00	\$204,951.44	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,656,309.43	\$70,602.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,840,102.25	(\$324,930.75)	\$0.00	\$863,179.19	\$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:	\$20,344,245.50	\$1,437,419.50	\$1,950,778.86	\$986,972.37	\$0.00	\$204,951.44	\$56,614,380.28
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$95,820.04	\$84,304.44	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,634,221.10	\$305,517.34	\$30,000.93	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$78,520.14	\$0.00	\$0.00	\$0.00	\$7,859.69	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,579,913.77
Total Liabilities:	\$4,754,535.90	\$468,341.92	\$30,000.93	\$408,611.32	\$0.00	\$8,499.69	\$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	\$740,153.89	\$192,900.66	\$0.00	\$0.00	\$0.00	\$2,181.63	\$0.00
Unreserved Fund balance	\$14,849,555.71	\$776,176.92	\$1,920,777.93	\$578,361.05	\$0.00	\$194,270.12	\$0.00
Total Fund Equity:	\$15,589,709.60	\$969,077.58	\$1,920,777.93	\$578,361.05	\$0.00	\$196,451.75	\$54,034,466.51
Total Liabilities and Fund Equity:	\$20,344,245.50	\$1,437,419.50	\$1,950,778.86	\$986,972.37	\$0.00	\$204,951.44	\$56,614,380.28

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