

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 05**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$8,038,207.16	\$5,479,133.70	\$1,779,543.35	\$122,037.19	\$0.00	\$184,585.43	\$0.00
Investments	\$0.00	\$17,233.71	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$29,234.57	\$97,188.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$8,150,111.15	(\$1,289,610.71)	(\$26,637.93)	\$401,936.21	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$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	\$49,801,210.26
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,355,523.82
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$720,019.08
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,690,706.90
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$16,217,552.88</b>	<b>\$4,362,293.59</b>	<b>\$2,318,968.42</b>	<b>\$523,973.40</b>	<b>\$0.00</b>	<b>\$184,585.43</b>	<b>\$55,567,460.06</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$89,716.06	\$139,378.10	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$2,969,211.78	\$4,143,443.87	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$25,254.86	\$68,405.35	\$0.00	\$0.00	\$0.00	\$6,259.69	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,410,725.98
<b>Total Liabilities:</b>	<b>\$3,084,182.70</b>	<b>\$4,351,227.32</b>	<b>\$3,363.00</b>	<b>\$116,911.32</b>	<b>\$0.00</b>	<b>\$6,899.69</b>	<b>\$3,410,725.98</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,156,734.08
Contributed Capital							
Reserved Fund Balance	\$707,348.71	\$410,957.11	\$452,850.40	\$0.00	\$0.00	\$1,327.67	\$0.00
Unreserved Fund balance	\$12,426,021.47	(\$399,890.84)	\$1,862,755.02	\$407,062.08	\$0.00	\$176,358.07	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,133,370.18</b>	<b>\$11,066.27</b>	<b>\$2,315,605.42</b>	<b>\$407,062.08</b>	<b>\$0.00</b>	<b>\$177,685.74</b>	<b>\$52,156,734.08</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,217,552.88</b>	<b>\$4,362,293.59</b>	<b>\$2,318,968.42</b>	<b>\$523,973.40</b>	<b>\$0.00</b>	<b>\$184,585.43</b>	<b>\$55,567,460.06</b>

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