

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 09**

**Exhibit F-I-A**

**104 - Andalusia City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$16,057,397.16	\$1,857,852.28	\$1,950,778.86	\$125,563.89	\$0.00	\$251,712.81	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$16,920.78)	\$84,117.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$5,166,621.68	(\$470,434.91)	(\$26,637.93)	\$1,189,905.26	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$21,207,098.06</b>	<b>\$1,541,542.81</b>	<b>\$1,924,140.93</b>	<b>\$1,315,469.15</b>	<b>\$0.00</b>	<b>\$251,712.81</b>	<b>\$58,091,674.38</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$58,441.98	\$8,612.83	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$5,177,704.61	\$269,678.34	\$3,363.00	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$82,137.72	\$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
<b>Total Liabilities:</b>	<b>\$5,260,641.35</b>	<b>\$360,428.89</b>	<b>\$3,363.00</b>	<b>\$408,611.32</b>	<b>\$0.00</b>	<b>\$11,392.90</b>	<b>\$2,579,913.77</b>
<b>Fund Equity:</b>							
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	\$1,254,443.58	\$548,313.38	\$0.00	\$0.00	\$0.00	\$41,440.51	\$0.00
Unreserved Fund balance	\$14,692,013.13	\$632,800.54	\$1,920,777.93	\$906,857.83	\$0.00	\$198,879.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,946,456.71</b>	<b>\$1,181,113.92</b>	<b>\$1,920,777.93</b>	<b>\$906,857.83</b>	<b>\$0.00</b>	<b>\$240,319.91</b>	<b>\$55,511,760.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$21,207,098.06</b>	<b>\$1,541,542.81</b>	<b>\$1,924,140.93</b>	<b>\$1,315,469.15</b>	<b>\$0.00</b>	<b>\$251,712.81</b>	<b>\$58,091,674.38</b>

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