

**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 09**

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	\$16,057,397.16	\$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
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:	\$21,207,098.06	\$1,541,542.81	\$1,924,140.93	\$1,315,469.15	\$0.00	\$251,712.81		\$58,091,674.38
Liabilities and Fund Equity:								
Liabilities:								
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
Total Liabilities:	\$5,260,641.35	\$360,428.89	\$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	\$1,254,443.58	\$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
Total Fund Equity:	\$15,946,456.71	\$1,181,113.92	\$1,920,777.93	\$906,857.83	\$0.00	\$240,319.91		\$55,511,760.61
Total Liabilities and Fund Equity:	\$21,207,098.06	\$1,541,542.81	\$1,924,140.93	\$1,315,469.15	\$0.00	\$251,712.81		\$58,091,674.38

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