

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 06**

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	\$10,595,652.66	\$1,345,479.01	\$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	\$29,475.95	\$248,739.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,255,466.67	(\$1,482,054.15)	(\$26,637.93)	\$409,517.21	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$56,694.61	\$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>\$14,880,595.28</b>	<b>\$186,092.22</b>	<b>\$2,318,968.42</b>	<b>\$531,554.40</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	\$94,193.08	\$109,083.35	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$3,014,382.14	\$18,766.59	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$25,254.86	\$68,138.17	\$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>\$3,133,830.08</b>	<b>\$195,988.11</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	\$648,583.33	\$244,936.71	\$452,850.40	\$0.00	\$0.00	\$1,327.67	\$0.00
Unreserved Fund balance	\$11,098,181.87	(\$254,832.60)	\$1,862,755.02	\$414,643.08	\$0.00	\$176,358.07	\$0.00
<b>Total Fund Equity:</b>	<b>\$11,746,765.20</b>	<b>(\$9,895.89)</b>	<b>\$2,315,605.42</b>	<b>\$414,643.08</b>	<b>\$0.00</b>	<b>\$177,685.74</b>	<b>\$52,156,734.08</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,880,595.28</b>	<b>\$186,092.22</b>	<b>\$2,318,968.42</b>	<b>\$531,554.40</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.