

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2025**

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	\$17,335,643.91	\$821,491.54	\$2,127,738.27	\$127,680.50	\$0.00	\$215,130.79	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$4,325,962.35	\$376,446.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,848,305.89	\$4,755.48	\$0.00	\$983,128.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$52,767.84	\$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	\$55,447,803.94
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$954,787.49
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	\$2,215,297.39
Other Debits							
Total Assets and Other Debits:	\$26,509,912.15	\$1,272,695.54	\$2,127,738.27	\$1,110,808.81	\$0.00	\$215,130.79	\$58,955,867.28
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$10,365.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$5,537,913.39	\$178,001.97	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,494.76	\$104,257.58	\$0.00	\$0.00	\$0.00	\$10,687.59	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,553,275.85
Total Liabilities:	\$5,572,773.52	\$282,259.55	\$3,363.00	\$116,911.32	\$0.00	\$10,687.59	\$2,553,275.85
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,402,591.43
Contributed Capital							
Reserved Fund Balance	\$952,844.03	\$138,618.16	\$0.00	\$0.00	\$0.00	\$572.41	\$0.00
Unreserved Fund balance	\$19,984,294.60	\$851,817.83	\$2,124,375.27	\$993,897.49	\$0.00	\$203,870.79	\$0.00
Total Fund Equity:	\$20,937,138.63	\$990,435.99	\$2,124,375.27	\$993,897.49	\$0.00	\$204,443.20	\$56,402,591.43
Total Liabilities and Fund Equity:	\$26,509,912.15	\$1,272,695.54	\$2,127,738.27	\$1,110,808.81	\$0.00	\$215,130.79	\$58,955,867.28

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