

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 01**

**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	\$14,035,876.85	\$1,544,832.82	\$1,950,778.86	\$123,793.18	\$0.00	\$204,951.44	\$0.00
Investments	\$0.00	\$17,233.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,779,970.84	\$157,861.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,841,843.40	(\$74,128.77)	\$0.00	\$848,017.19	\$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	\$50,449,434.09
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,585,032.42
<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>\$20,657,691.09</b>	<b>\$1,698,572.97</b>	<b>\$1,950,778.86</b>	<b>\$971,810.37</b>	<b>\$0.00</b>	<b>\$204,951.44</b>	<b>\$56,614,380.28</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$131,022.32	\$147,764.80	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,871,602.23	\$305,517.34	\$30,000.93	\$408,611.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$25,254.86	\$78,336.02	\$0.00	\$0.00	\$0.00	\$7,859.69	\$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>\$5,027,879.41</b>	<b>\$531,618.16</b>	<b>\$30,000.93</b>	<b>\$408,611.32</b>	<b>\$0.00</b>	<b>\$8,499.69</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	\$54,034,466.51
Contributed Capital							
Reserved Fund Balance	\$790,001.81	\$184,907.10	\$0.00	\$0.00	\$0.00	\$2,181.63	\$0.00
Unreserved Fund balance	\$14,839,809.87	\$982,047.71	\$1,920,777.93	\$563,199.05	\$0.00	\$194,270.12	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,629,811.68</b>	<b>\$1,166,954.81</b>	<b>\$1,920,777.93</b>	<b>\$563,199.05</b>	<b>\$0.00</b>	<b>\$196,451.75</b>	<b>\$54,034,466.51</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,657,691.09</b>	<b>\$1,698,572.97</b>	<b>\$1,950,778.86</b>	<b>\$971,810.37</b>	<b>\$0.00</b>	<b>\$204,951.44</b>	<b>\$56,614,380.28</b>

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