

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 09**

**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	\$7,814,345.20	\$2,017,565.69	\$1,613,877.19	\$118,597.17	\$0.00	\$158,479.53	\$0.00
Investments	\$70,000.00	\$17,233.71	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$17,314.68	\$1,284,886.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,008,523.87	(\$1,579,127.60)	(\$50,653.20)	\$597,997.43	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$855.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$13,909,328.49</b>	<b>\$1,798,906.43</b>	<b>\$2,129,286.99</b>	<b>\$716,594.60</b>	<b>\$0.00</b>	<b>\$158,479.53</b>	<b>\$55,567,460.06</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$90,724.17	\$7,040.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$2,737,117.44	\$2,122,711.84	\$0.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$64,195.56	\$0.00	\$0.00	\$0.00	\$6,223.73	\$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>\$2,851,939.96</b>	<b>\$2,193,948.19</b>	<b>\$0.00</b>	<b>\$116,911.32</b>	<b>\$0.00</b>	<b>\$6,223.73</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	\$859,635.52	\$584,273.29	\$452,850.40	\$0.00	\$0.00	\$5,358.76	\$0.00
Unreserved Fund balance	\$10,197,753.01	(\$979,315.05)	\$1,676,436.59	\$599,683.28	\$0.00	\$146,897.04	\$0.00
<b>Total Fund Equity:</b>	<b>\$11,057,388.53</b>	<b>(\$395,041.76)</b>	<b>\$2,129,286.99</b>	<b>\$599,683.28</b>	<b>\$0.00</b>	<b>\$152,255.80</b>	<b>\$52,156,734.08</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,909,328.49</b>	<b>\$1,798,906.43</b>	<b>\$2,129,286.99</b>	<b>\$716,594.60</b>	<b>\$0.00</b>	<b>\$158,479.53</b>	<b>\$55,567,460.06</b>

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