

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 10**

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	\$8,726,625.33	\$1,873,930.82	\$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	\$17,392.68	\$1,264,794.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$7,125,925.74	(\$1,713,351.06)	(\$50,653.20)	\$605,578.43	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$957.12)	\$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>\$15,938,986.63</b>	<b>\$1,500,956.16</b>	<b>\$2,129,286.99</b>	<b>\$724,175.60</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	\$95,803.05	\$11,266.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,727,876.85	\$2,122,711.84	\$0.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$64,605.56	\$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>\$3,847,778.25</b>	<b>\$2,198,584.00</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	\$880,223.51	\$694,229.04	\$452,850.40	\$0.00	\$0.00	\$5,358.76	\$0.00
Unreserved Fund balance	\$11,210,984.87	(\$1,391,856.88)	\$1,676,436.59	\$607,264.28	\$0.00	\$146,897.04	\$0.00
<b>Total Fund Equity:</b>	<b>\$12,091,208.38</b>	<b>(\$697,627.84)</b>	<b>\$2,129,286.99</b>	<b>\$607,264.28</b>	<b>\$0.00</b>	<b>\$152,255.80</b>	<b>\$52,156,734.08</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$15,938,986.63</b>	<b>\$1,500,956.16</b>	<b>\$2,129,286.99</b>	<b>\$724,175.60</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.