

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 11**

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	\$8,013,317.73	\$2,771,320.29	\$1,613,877.19	\$118,597.17	\$0.00	\$209,257.73	\$0.00
Investments	\$70,000.00	\$17,233.71	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$17,219.64	\$273,610.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,995,436.33	(\$2,065,505.20)	(\$50,653.20)	\$613,159.43	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,055.58)	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$15,094,918.12	\$1,055,007.82	\$2,129,286.99	\$731,756.60	\$0.00	\$209,257.73	\$55,567,460.06
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$106,812.66	\$161,150.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,253,028.80	\$2,122,711.84	\$0.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$66,002.36	\$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
Total Liabilities:	\$3,383,939.81	\$2,349,864.30	\$0.00	\$116,911.32	\$0.00	\$6,223.73	\$3,410,725.98
Fund Equity:							
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	\$883,984.26	\$602,124.62	\$452,850.40	\$0.00	\$0.00	\$46,179.44	\$0.00
Unreserved Fund balance	\$10,826,994.05	(\$1,896,981.10)	\$1,676,436.59	\$614,845.28	\$0.00	\$156,854.56	\$0.00
Total Fund Equity:	\$11,710,978.31	(\$1,294,856.48)	\$2,129,286.99	\$614,845.28	\$0.00	\$203,034.00	\$52,156,734.08
Total Liabilities and Fund Equity:	\$15,094,918.12	\$1,055,007.82	\$2,129,286.99	\$731,756.60	\$0.00	\$209,257.73	\$55,567,460.06

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