

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, 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	\$7,829,944.52	\$1,102,296.05	\$1,298,534.23	\$116,837.68	\$0.00	\$185,297.98	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$158,521.29	\$118,536.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,836,868.28	(\$154,438.23)	(\$47,290.20)	\$515,414.05	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$35,781.68	\$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	\$48,962,826.22
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,842.50
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,001,712.49
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,933,386.99
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$11,825,334.09</b>	<b>\$1,118,804.31</b>	<b>\$1,817,307.03</b>	<b>\$632,251.73</b>	<b>\$0.00</b>	<b>\$185,297.98</b>	<b>\$52,911,768.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$63,217.69	\$3,817.49	\$0.00	\$0.00	\$0.00	\$1,035.00	\$0.00
Interfund Payable	\$3,320,113.53	\$498,958.09	\$0.00	\$331,811.34	\$0.00	\$0.00	\$0.00
Other Liabilities	\$21,093.34	\$34,418.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,935,099.48
<b>Total Liabilities:</b>	<b>\$3,404,424.56</b>	<b>\$537,193.66</b>	<b>\$0.00</b>	<b>\$331,811.34</b>	<b>\$0.00</b>	<b>\$1,035.00</b>	<b>\$3,935,099.48</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,976,668.72
Contributed Capital							
Reserved Fund Balance	\$395,926.47	\$241,220.78	\$452,850.40	\$0.00	\$0.00	\$37,006.23	\$0.00
Unreserved Fund balance	\$8,024,983.06	\$340,389.87	\$1,364,456.63	\$300,440.39	\$0.00	\$147,256.75	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,420,909.53</b>	<b>\$581,610.65</b>	<b>\$1,817,307.03</b>	<b>\$300,440.39</b>	<b>\$0.00</b>	<b>\$184,262.98</b>	<b>\$48,976,668.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$11,825,334.09</b>	<b>\$1,118,804.31</b>	<b>\$1,817,307.03</b>	<b>\$632,251.73</b>	<b>\$0.00</b>	<b>\$185,297.98</b>	<b>\$52,911,768.20</b>

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