

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2022**

Exhibit F-I-A

**104 - Andalusia City Schools**

| Description                               | GOVERNMENTAL           |                       |                       | Capital<br>Projects | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------------------|
|   | General                | Special<br>Revenue    | Debt<br>Service       |                     | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                        |                       |                       |                     |                     |                     |                                   |
| <b>Assets:</b>                            |                        |                       |                       |                     |                     |                     |                                   |
| Cash                                      | \$7,010,827.25         | \$1,659,482.41        | \$1,453,599.23        | \$117,179.85        | \$0.00              | \$158,479.53        | \$0.00                            |
| Investments                               | \$0.00                 | \$17,233.71           | \$566,063.00          | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Receivables                               | \$1,965,071.12         | \$2,349,518.21        | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Receivables                     | \$6,289,093.34         | \$2,436.88            | \$0.00                | \$633,141.45        | \$0.00              | \$0.00              | \$0.00                            |
| Inventories                               | \$0.00                 | \$58,348.04           | \$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              | \$49,394,965.41                   |
| Construction In Progress                  | \$0.00                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$176,926.91                      |
| <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              | \$2,829,994.16                    |
| Other Debits                              |                        |                       |                       |                     |                     |                     |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$15,264,991.71</b> | <b>\$4,087,019.25</b> | <b>\$2,019,662.23</b> | <b>\$750,321.30</b> | <b>\$0.00</b>       | <b>\$158,479.53</b> | <b>\$53,121,905.56</b>            |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                     |                     |                     |                                   |
| <b>Liabilities:</b>                       |                        |                       |                       |                     |                     |                     |                                   |
| Claims Payable                            | \$14,019.81            | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Payable                         | \$3,538,094.04         | \$2,939,992.27        | \$114,774.02          | \$331,811.34        | \$0.00              | \$0.00              | \$0.00                            |
| Other Liabilities                         | \$24,098.35            | \$103,290.06          | \$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              | \$3,550,013.24                    |
| <b>Total Liabilities:</b>                 | <b>\$3,576,212.20</b>  | <b>\$3,043,282.33</b> | <b>\$114,774.02</b>   | <b>\$331,811.34</b> | <b>\$0.00</b>       | <b>\$6,223.73</b>   | <b>\$3,550,013.24</b>             |
| <b>Fund Equity:</b>                       |                        |                       |                       |                     |                     |                     |                                   |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$49,571,892.32                   |
| Contributed Capital                       |                        |                       |                       |                     |                     |                     |                                   |
| Reserved Fund Balance                     | \$716,143.19           | \$312,232.36          | \$452,850.40          | \$0.00              | \$0.00              | \$5,358.76          | \$0.00                            |
| Unreserved Fund balance                   | \$10,972,636.32        | \$731,504.56          | \$1,452,037.81        | \$418,509.96        | \$0.00              | \$146,897.04        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$11,688,779.51</b> | <b>\$1,043,736.92</b> | <b>\$1,904,888.21</b> | <b>\$418,509.96</b> | <b>\$0.00</b>       | <b>\$152,255.80</b> | <b>\$49,571,892.32</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$15,264,991.71</b> | <b>\$4,087,019.25</b> | <b>\$2,019,662.23</b> | <b>\$750,321.30</b> | <b>\$0.00</b>       | <b>\$158,479.53</b> | <b>\$53,121,905.56</b>            |

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