

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 05**

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	\$8,118,133.49	\$2,025,564.30	\$1,453,599.23	\$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	\$50,946.59	\$1,500,478.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,499,839.29	(\$817,183.73)	(\$43,769.11)	\$390,721.45	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$472.10)	\$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	\$49,394,965.41
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$176,926.91
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	\$2,829,994.16
Other Debits							
Total Assets and Other Debits:	\$14,738,447.27	\$2,784,441.28	\$1,975,893.12	\$509,318.62	\$0.00	\$158,479.53	\$53,121,905.56
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$82,077.38	\$106,401.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,299,869.45	\$2,283,153.19	\$114,774.02	\$331,811.34	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$113,952.02	\$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
Total Liabilities:	\$3,406,045.18	\$2,503,506.35	\$114,774.02	\$331,811.34	\$0.00	\$6,223.73	\$3,550,013.24
Fund Equity:							
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	\$853,102.56	\$338,693.18	\$452,850.40	\$0.00	\$0.00	\$5,358.76	\$0.00
Unreserved Fund balance	\$10,479,299.53	(\$57,758.25)	\$1,408,268.70	\$177,507.28	\$0.00	\$146,897.04	\$0.00
Total Fund Equity:	\$11,332,402.09	\$280,934.93	\$1,861,119.10	\$177,507.28	\$0.00	\$152,255.80	\$49,571,892.32
Total Liabilities and Fund Equity:	\$14,738,447.27	\$2,784,441.28	\$1,975,893.12	\$509,318.62	\$0.00	\$158,479.53	\$53,121,905.56

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