

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 07**

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	\$7,850,390.99	\$2,206,770.93	\$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	(\$104,595.82)	\$1,493,827.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,469,611.95	(\$1,183,293.66)	(\$43,769.11)	\$294,683.45	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$663.13)	\$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:	\$14,284,743.99	\$2,592,886.44	\$1,975,893.12	\$413,280.62	\$0.00	\$158,479.53	\$53,121,905.56
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$80,282.57	\$95,975.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$2,807,494.18	\$2,283,153.19	\$114,774.02	\$331,811.34	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$116,505.34	\$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:	\$2,911,875.10	\$2,495,633.79	\$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	\$652,129.08	\$459,601.07	\$452,850.40	\$0.00	\$0.00	\$5,358.76	\$0.00
Unreserved Fund balance	\$10,720,739.81	(\$362,348.42)	\$1,408,268.70	\$81,469.28	\$0.00	\$146,897.04	\$0.00
Total Fund Equity:	\$11,372,868.89	\$97,252.65	\$1,861,119.10	\$81,469.28	\$0.00	\$152,255.80	\$49,571,892.32
Total Liabilities and Fund Equity:	\$14,284,743.99	\$2,592,886.44	\$1,975,893.12	\$413,280.62	\$0.00	\$158,479.53	\$53,121,905.56

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