

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 03**

**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	\$7,133,105.59	\$1,682,619.11	\$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	\$1,444,492.20	\$1,564,445.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,392,742.67	(\$379,915.24)	(\$6,884.09)	\$375,559.45	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$281.38)	\$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
<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>\$14,970,059.08</b>	<b>\$2,942,730.85</b>	<b>\$2,012,778.14</b>	<b>\$492,739.30</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	\$76,846.75	\$35,682.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,651,764.34	\$2,283,153.19	\$114,774.02	\$331,811.34	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$110,243.68	\$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>\$3,752,709.44</b>	<b>\$2,429,079.74</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	\$995,555.99	\$346,185.95	\$452,850.40	\$0.00	\$0.00	\$5,358.76	\$0.00
Unreserved Fund balance	\$10,221,793.65	\$167,465.16	\$1,445,153.72	\$160,927.96	\$0.00	\$146,897.04	\$0.00
<b>Total Fund Equity:</b>	<b>\$11,217,349.64</b>	<b>\$513,651.11</b>	<b>\$1,898,004.12</b>	<b>\$160,927.96</b>	<b>\$0.00</b>	<b>\$152,255.80</b>	<b>\$49,571,892.32</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,970,059.08</b>	<b>\$2,942,730.85</b>	<b>\$2,012,778.14</b>	<b>\$492,739.30</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.