

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 04**

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	\$6,639,663.88	\$1,384,979.13	\$1,298,534.23	\$117,009.84	\$0.00	\$178,096.04	\$0.00
Investments	\$0.00	\$17,233.71	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,425,938.03	\$395,932.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,922,700.75	(\$980,713.54)	(\$33,522.02)	\$240,797.74	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$35,781.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,397.42)	\$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	\$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>\$11,986,905.24</b>	<b>\$853,213.83</b>	<b>\$1,831,075.21</b>	<b>\$357,807.58</b>	<b>\$0.00</b>	<b>\$178,096.04</b>	<b>\$52,911,768.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$63,645.79	\$77,130.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$1,787,163.99	\$1,030,616.66	\$0.00	\$331,811.34	\$0.00	\$0.00	\$0.00
Other Liabilities	\$19,833.44	\$93,650.03	\$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>\$1,870,643.22</b>	<b>\$1,201,397.04</b>	<b>\$0.00</b>	<b>\$331,811.34</b>	<b>\$0.00</b>	<b>\$0.00</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	\$617,892.10	\$473,586.59	\$452,850.40	\$0.00	\$0.00	\$421.64	\$0.00
Unreserved Fund balance	\$9,498,369.92	(\$821,769.80)	\$1,378,224.81	\$25,996.24	\$0.00	\$177,674.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,116,262.02</b>	<b>(\$348,183.21)</b>	<b>\$1,831,075.21</b>	<b>\$25,996.24</b>	<b>\$0.00</b>	<b>\$178,096.04</b>	<b>\$48,976,668.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$11,986,905.24</b>	<b>\$853,213.83</b>	<b>\$1,831,075.21</b>	<b>\$357,807.58</b>	<b>\$0.00</b>	<b>\$178,096.04</b>	<b>\$52,911,768.20</b>

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