

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 08

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	\$7,871,510.27	\$2,115,124.40	\$1,613,877.19	\$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	\$17,314.68	\$1,373,250.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,045,595.35	(\$1,287,648.41)	(\$50,653.20)	\$187,490.43	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$760.45)	\$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	\$49,801,210.26
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,355,523.82
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	\$2,690,706.90
Other Debits							
Total Assets and Other Debits:	\$14,003,659.85	\$2,276,308.02	\$2,129,286.99	\$306,087.60	\$0.00	\$158,479.53	\$55,567,460.06
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$96,816.78	\$73,976.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$2,655,161.11	\$2,122,711.84	\$0.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$64,173.56	\$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	\$3,410,725.98
Total Liabilities:	\$2,776,076.24	\$2,260,862.07	\$0.00	\$116,911.32	\$0.00	\$6,223.73	\$3,410,725.98
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,156,734.08
Contributed Capital							
Reserved Fund Balance	\$703,571.12	\$501,793.74	\$452,850.40	\$0.00	\$0.00	\$5,358.76	\$0.00
Unreserved Fund balance	\$10,524,012.49	(\$486,347.79)	\$1,676,436.59	\$189,176.28	\$0.00	\$146,897.04	\$0.00
Total Fund Equity:	\$11,227,583.61	\$15,445.95	\$2,129,286.99	\$189,176.28	\$0.00	\$152,255.80	\$52,156,734.08
Total Liabilities and Fund Equity:	\$14,003,659.85	\$2,276,308.02	\$2,129,286.99	\$306,087.60	\$0.00	\$158,479.53	\$55,567,460.06

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