

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2023

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	\$7,514,021.78	\$1,931,131.32	\$1,779,543.35	\$120,314.63	\$0.00	\$184,549.47	\$0.00
Investments	\$70,000.00	\$17,233.71	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,091,270.83	\$3,154,419.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$7,922,534.64	\$2,436.88	\$3,363.00	\$655,231.21	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
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:	\$17,597,827.25	\$5,163,569.82	\$2,348,969.35	\$775,545.84	\$0.00	\$184,549.47	\$55,567,460.06
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$290,926.54	\$20,237.03	\$0.00	\$0.00	\$0.00	\$640.00	\$0.00
Interfund Payable	\$4,319,847.54	\$4,143,443.87	\$3,363.00	\$116,911.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$25,254.86	\$67,717.44	\$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:	\$4,636,028.94	\$4,231,398.34	\$3,363.00	\$116,911.32	\$0.00	\$6,863.73	\$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	\$424,572.46	\$491,477.07	\$452,850.40	\$0.00	\$0.00	\$1,327.67	\$0.00
Unreserved Fund balance	\$12,537,225.85	\$440,694.41	\$1,892,755.95	\$658,634.52	\$0.00	\$176,358.07	\$0.00
Total Fund Equity:	\$12,961,798.31	\$932,171.48	\$2,345,606.35	\$658,634.52	\$0.00	\$177,685.74	\$52,156,734.08
Total Liabilities and Fund Equity:	\$17,597,827.25	\$5,163,569.82	\$2,348,969.35	\$775,545.84	\$0.00	\$184,549.47	\$55,567,460.06

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