

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 02**

**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	\$6,744,069.36	\$1,952,374.33	\$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	\$1,716,647.21	\$1,986,501.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,335,080.42	(\$202,445.28)	(\$6,884.09)	\$367,978.45	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,348.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$187.42)	\$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	\$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>\$14,795,609.57</b>	<b>\$3,812,012.67</b>	<b>\$2,012,778.14</b>	<b>\$485,158.30</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	\$85,902.72	\$85,827.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,107,151.97	\$2,939,992.27	\$114,774.02	\$331,811.34	\$0.00	\$0.00	\$0.00
Other Liabilities	\$24,098.35	\$109,056.11	\$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>\$3,217,153.04</b>	<b>\$3,134,875.78</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	\$1,142,471.00	\$353,101.45	\$452,850.40	\$0.00	\$0.00	\$5,358.76	\$0.00
Unreserved Fund balance	\$10,435,985.53	\$324,035.44	\$1,445,153.72	\$153,346.96	\$0.00	\$146,897.04	\$0.00
<b>Total Fund Equity:</b>	<b>\$11,578,456.53</b>	<b>\$677,136.89</b>	<b>\$1,898,004.12</b>	<b>\$153,346.96</b>	<b>\$0.00</b>	<b>\$152,255.80</b>	<b>\$49,571,892.32</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,795,609.57</b>	<b>\$3,812,012.67</b>	<b>\$2,012,778.14</b>	<b>\$485,158.30</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.