

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, 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	\$4,525,509.20	\$1,783,652.99	\$1,148,543.09	\$152,482.25	\$0.00	\$124,549.17	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$135,595.28	\$96,672.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,501,997.86	(\$103,516.65)	(\$33,522.02)	(\$105,419.73)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$28,513.78	\$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	\$34,512,213.53
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,000.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$884,119.02
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>\$8,163,102.34</b>	<b>\$1,821,951.21</b>	<b>\$1,681,084.07</b>	<b>\$47,062.52</b>	<b>\$0.00</b>	<b>\$124,549.17</b>	<b>\$38,381,719.54</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$49,876.97	\$61,082.65	\$0.00	\$0.00	\$0.00	\$28.00	\$0.00
Interfund Payable	\$1,820,435.93	\$1,148,579.15	\$108,348.58	\$182,175.80	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,550.17	\$27,743.07	\$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	\$3,817,506.01
<b>Total Liabilities:</b>	<b>\$1,884,863.07</b>	<b>\$1,237,404.87</b>	<b>\$108,348.58</b>	<b>\$182,175.80</b>	<b>\$0.00</b>	<b>\$28.00</b>	<b>\$3,817,506.01</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,564,213.53
Contributed Capital							
Reserved Fund Balance	\$610,494.64	\$93,984.40	\$452,850.40	\$550.00	\$0.00	\$6,988.19	\$0.00
Unreserved Fund balance	\$5,667,744.63	\$490,561.94	\$1,119,885.09	(\$135,663.28)	\$0.00	\$117,532.98	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,278,239.27</b>	<b>\$584,546.34</b>	<b>\$1,572,735.49</b>	<b>(\$135,113.28)</b>	<b>\$0.00</b>	<b>\$124,521.17</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,163,102.34</b>	<b>\$1,821,951.21</b>	<b>\$1,681,084.07</b>	<b>\$47,062.52</b>	<b>\$0.00</b>	<b>\$124,549.17</b>	<b>\$38,381,719.54</b>

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