

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 05**

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	\$7,103,895.00	\$923,011.16	\$1,298,534.23	\$116,738.50	\$0.00	\$183,723.16	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$97,427.93	\$237,969.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,644,748.19	\$988.91	(\$40,406.11)	\$179,859.34	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$35,781.68	\$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	\$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>\$10,846,071.12</b>	<b>\$1,214,380.05</b>	<b>\$1,824,191.12</b>	<b>\$296,597.84</b>	<b>\$0.00</b>	<b>\$183,723.16</b>	<b>\$52,911,768.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$74,185.04	\$63,810.83	\$0.00	\$0.00	\$0.00	\$1,035.00	\$0.00
Interfund Payable	\$2,589,594.59	\$494,103.04	\$54,174.29	\$647,318.41	\$0.00	\$0.00	\$0.00
Other Liabilities	\$21,093.34	\$36,084.71	\$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>\$2,684,872.97</b>	<b>\$593,998.58</b>	<b>\$54,174.29</b>	<b>\$647,318.41</b>	<b>\$0.00</b>	<b>\$1,035.00</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	\$206,671.77	\$121,087.95	\$452,850.40	\$0.00	\$0.00	\$6,871.32	\$0.00
Unreserved Fund balance	\$7,954,526.38	\$499,293.52	\$1,317,166.43	(\$350,720.57)	\$0.00	\$175,816.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,161,198.15</b>	<b>\$620,381.47</b>	<b>\$1,770,016.83</b>	<b>(\$350,720.57)</b>	<b>\$0.00</b>	<b>\$182,688.16</b>	<b>\$48,976,668.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,846,071.12</b>	<b>\$1,214,380.05</b>	<b>\$1,824,191.12</b>	<b>\$296,597.84</b>	<b>\$0.00</b>	<b>\$183,723.16</b>	<b>\$52,911,768.20</b>

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