

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2020

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	\$6,274,269.44	\$528,801.47	\$1,298,534.23	\$116,619.44	\$0.00	\$127,579.67	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,577,497.45	\$645,135.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,459,610.27	\$397.40	\$0.00	\$422,802.34	\$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	\$35,436,030.97
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,895,222.56
Other Debits:							
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							
Total Assets and Other Debits:	\$11,311,377.16	\$1,226,744.38	\$1,864,597.23	\$539,421.78	\$0.00	\$127,579.67	\$52,266,353.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$10,365.37	\$1,695.11	\$0.00	\$0.00	\$0.00	\$715.00	\$0.00
Interfund Payable	\$2,687,214.27	\$494,103.04	\$54,174.29	\$647,318.41	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,351.81	\$31,495.99	\$0.00	\$0.00	\$0.00	\$88.62	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,935,099.48
Total Liabilities:	\$2,711,931.45	\$527,294.14	\$54,174.29	\$647,318.41	\$0.00	\$803.62	\$3,935,099.48
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,331,253.53
Contributed Capital							
Reserved Fund Balance	(\$190,179.85)	\$42,626.32	\$452,850.40	\$550.00	\$0.00	\$1,058.41	\$0.00
Unreserved Fund balance	\$8,789,625.56	\$656,823.92	\$1,357,572.54	(\$108,446.63)	\$0.00	\$125,717.64	\$0.00
Total Fund Equity:	\$8,599,445.71	\$699,450.24	\$1,810,422.94	(\$107,896.63)	\$0.00	\$126,776.05	\$48,331,253.53
Total Liabilities and Fund Equity:	\$11,311,377.16	\$1,226,744.38	\$1,864,597.23	\$539,421.78	\$0.00	\$127,579.67	\$52,266,353.01

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