

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 08**

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	\$6,752,559.50	\$1,185,620.28	\$1,298,534.23	\$116,811.28	\$0.00	\$185,297.98	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$158,521.29	\$142,768.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,819,978.46	(\$139,278.75)	(\$40,406.11)	\$146,967.05	\$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>\$10,731,059.25</b>	<b>\$1,241,520.54</b>	<b>\$1,824,191.12</b>	<b>\$263,778.33</b>	<b>\$0.00</b>	<b>\$185,297.98</b>	<b>\$52,911,768.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$66,108.13	\$68,569.81	\$0.00	\$0.00	\$0.00	\$1,035.00	\$0.00
Interfund Payable	\$2,956,820.28	\$498,958.09	\$0.00	\$331,811.34	\$0.00	\$0.00	\$0.00
Other Liabilities	\$21,093.34	\$34,408.08	\$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>\$3,044,021.75</b>	<b>\$601,935.98</b>	<b>\$0.00</b>	<b>\$331,811.34</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	\$286,901.04	\$131,491.51	\$452,850.40	\$0.00	\$0.00	\$37,006.23	\$0.00
Unreserved Fund balance	\$7,400,136.46	\$508,093.05	\$1,371,340.72	(\$68,033.01)	\$0.00	\$147,256.75	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,687,037.50</b>	<b>\$639,584.56</b>	<b>\$1,824,191.12</b>	<b>(\$68,033.01)</b>	<b>\$0.00</b>	<b>\$184,262.98</b>	<b>\$48,976,668.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,731,059.25</b>	<b>\$1,241,520.54</b>	<b>\$1,824,191.12</b>	<b>\$263,778.33</b>	<b>\$0.00</b>	<b>\$185,297.98</b>	<b>\$52,911,768.20</b>

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