

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 01**

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	\$5,894,885.61	\$621,451.71	\$1,298,534.23	\$116,643.40	\$0.00	\$128,886.66	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,376,157.05	\$651,574.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,446,640.49	(\$95,856.99)	\$0.00	\$154,846.34	\$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
<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>\$10,717,683.15</b>	<b>\$1,229,579.68</b>	<b>\$1,864,597.23</b>	<b>\$271,489.74</b>	<b>\$0.00</b>	<b>\$128,886.66</b>	<b>\$52,266,353.01</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$78,272.03	\$83,038.77	\$0.00	\$0.00	\$0.00	\$715.00	\$0.00
Interfund Payable	\$2,310,034.10	\$494,103.04	\$54,174.29	\$647,318.41	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,351.81	\$32,063.01	\$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
<b>Total Liabilities:</b>	<b>\$2,402,657.94</b>	<b>\$609,204.82</b>	<b>\$54,174.29</b>	<b>\$647,318.41</b>	<b>\$0.00</b>	<b>\$803.62</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	\$48,331,253.53
Contributed Capital							
Reserved Fund Balance	(\$136,073.29)	\$474,682.04	\$452,850.40	\$550.00	\$0.00	\$1,083.25	\$0.00
Unreserved Fund balance	\$8,451,098.50	\$145,692.82	\$1,357,572.54	(\$376,378.67)	\$0.00	\$126,999.79	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,315,025.21</b>	<b>\$620,374.86</b>	<b>\$1,810,422.94</b>	<b>(\$375,828.67)</b>	<b>\$0.00</b>	<b>\$128,083.04</b>	<b>\$48,331,253.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,717,683.15</b>	<b>\$1,229,579.68</b>	<b>\$1,864,597.23</b>	<b>\$271,489.74</b>	<b>\$0.00</b>	<b>\$128,886.66</b>	<b>\$52,266,353.01</b>

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