

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2020, 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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$5,485,522.02 | \$752,870.81 | \$1,148,543.09 | \$152,672.33 | \$0.00 | \$122,536.26 | \$0.00 |
| Investments | \$0.00 | \$16,628.70 | \$566,063.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$120,463.30 | \$97,207.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$3,646,813.07 | (\$26,424.94) | (\$40,406.11) | (\$102,656.73) | \$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 |
| Other Debits: | | | | | | | |
| 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 | | | | | | | |
| Total Assets and Other Debits: | \$9,252,798.39 | \$868,795.89 | \$1,674,199.98 | \$50,015.60 | \$0.00 | \$122,536.26 | \$38,381,719.54 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$66,636.84 | \$0.00 | \$0.00 | \$0.00 | \$28.00 | \$0.00 |
| Interfund Payable | \$2,879,908.89 | \$306,892.02 | \$108,348.58 | \$182,175.80 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$14,550.17 | \$29,126.27 | \$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 |
| Total Liabilities: | \$2,894,459.06 | \$402,655.13 | \$108,348.58 | \$182,175.80 | \$0.00 | \$28.00 | \$3,817,506.01 |
| Fund Equity: | | | | | | | |
| 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 | \$544,409.16 | \$120,768.96 | \$452,850.40 | \$550.00 | \$0.00 | \$8,120.18 | \$0.00 |
| Unreserved Fund balance | \$5,813,930.17 | \$345,371.80 | \$1,113,001.00 | (\$132,710.20) | \$0.00 | \$114,388.08 | \$0.00 |
| Total Fund Equity: | \$6,358,339.33 | \$466,140.76 | \$1,565,851.40 | (\$132,160.20) | \$0.00 | \$122,508.26 | \$34,564,213.53 |
| Total Liabilities and Fund Equity: | \$9,252,798.39 | \$868,795.89 | \$1,674,199.98 | \$50,015.60 | \$0.00 | \$122,536.26 | \$38,381,719.54 |

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