

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, Fiscal Period 02**

Exhibit F-I-A

**104 - Andalusia City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,338,032.87	\$1,424,903.44	\$1,148,543.09	\$152,055.46	\$0.00	\$113,652.18	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,391,848.73	\$228,645.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,454,038.17	\$18,292.60	(\$6,884.09)	\$161,152.94	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$8,183,919.77</b>	<b>\$1,716,983.57</b>	<b>\$1,707,722.00</b>	<b>\$313,208.40</b>	<b>\$0.00</b>	<b>\$113,652.18</b>	<b>\$38,381,719.54</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$71,494.87	\$54,561.97	\$0.00	\$0.00	\$0.00	\$28.00	\$0.00
Interfund Payable	\$2,187,496.09	\$1,148,579.15	\$108,348.58	\$182,175.80	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,550.17	\$25,349.27	\$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
<b>Total Liabilities:</b>	<b>\$2,273,541.13</b>	<b>\$1,228,490.39</b>	<b>\$108,348.58</b>	<b>\$182,175.80</b>	<b>\$0.00</b>	<b>\$28.00</b>	<b>\$3,817,506.01</b>
<b>Fund Equity:</b>							
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	\$720,541.18	\$103,038.90	\$452,850.40	\$550.00	\$0.00	\$12,472.80	\$0.00
Unreserved Fund balance	\$5,189,837.46	\$385,454.28	\$1,146,523.02	\$130,482.60	\$0.00	\$101,151.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,910,378.64</b>	<b>\$488,493.18</b>	<b>\$1,599,373.42</b>	<b>\$131,032.60</b>	<b>\$0.00</b>	<b>\$113,624.18</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,183,919.77</b>	<b>\$1,716,983.57</b>	<b>\$1,707,722.00</b>	<b>\$313,208.40</b>	<b>\$0.00</b>	<b>\$113,652.18</b>	<b>\$38,381,719.54</b>

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