

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2019

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 | \$2,803,062.80 | \$831,252.14 | \$1,148,543.09 | \$151,642.37 | \$0.00 | \$85,215.34 | \$0.00 |
| Investments | \$0.00 | \$16,628.70 | \$566,063.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$1,673,839.95 | \$911,842.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$3,452,920.37 | \$0.00 | \$0.00 | \$333,807.86 | \$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: | \$7,929,823.12 | \$1,788,237.42 | \$1,714,606.09 | \$485,450.23 | \$0.00 | \$85,215.34 | \$38,381,719.54 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$165.01 | \$0.00 | \$0.00 | \$0.00 | \$28.00 | \$0.00 |
| Interfund Payable | \$2,347,624.70 | \$1,148,579.15 | \$108,348.58 | \$182,175.80 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$14,550.17 | \$21,162.14 | \$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: | \$2,362,174.87 | \$1,169,906.30 | \$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 | \$366,378.25 | \$30,718.33 | \$452,850.40 | \$550.00 | \$0.00 | \$450.81 | \$0.00 |
| Unreserved Fund balance | \$5,201,270.00 | \$587,612.79 | \$1,153,407.11 | \$302,724.43 | \$0.00 | \$84,736.53 | \$0.00 |
| Total Fund Equity: | \$5,567,648.25 | \$618,331.12 | \$1,606,257.51 | \$303,274.43 | \$0.00 | \$85,187.34 | \$34,564,213.53 |
| Total Liabilities and Fund Equity: | \$7,929,823.12 | \$1,788,237.42 | \$1,714,606.09 | \$485,450.23 | \$0.00 | \$85,215.34 | \$38,381,719.54 |

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