

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 03

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	\$5,619,425.05	\$1,196,103.84	\$1,298,534.23	\$116,692.94	\$0.00	\$160,601.59	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,314,508.81	\$579,152.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,517,821.41	(\$304,945.76)	(\$6,884.09)	\$169,034.34	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$10,451,755.27	\$1,522,720.48	\$1,857,713.14	\$285,727.28	\$0.00	\$160,601.59	\$52,266,353.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$95,121.41	\$51,010.72	\$0.00	\$0.00	\$0.00	\$715.00	\$0.00
Interfund Payable	\$2,179,430.16	\$494,103.04	\$54,174.29	\$647,318.41	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,351.81	\$33,193.30	\$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
Total Liabilities:	\$2,288,903.38	\$578,307.06	\$54,174.29	\$647,318.41	\$0.00	\$803.62	\$3,935,099.48
Fund Equity:							
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	(\$80,607.67)	\$392,167.47	\$452,850.40	\$550.00	\$0.00	\$4,290.41	\$0.00
Unreserved Fund balance	\$8,243,459.56	\$552,245.95	\$1,350,688.45	(\$362,141.13)	\$0.00	\$155,507.56	\$0.00
Total Fund Equity:	\$8,162,851.89	\$944,413.42	\$1,803,538.85	(\$361,591.13)	\$0.00	\$159,797.97	\$48,331,253.53
Total Liabilities and Fund Equity:	\$10,451,755.27	\$1,522,720.48	\$1,857,713.14	\$285,727.28	\$0.00	\$160,601.59	\$52,266,353.01

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