

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 09**

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	\$6,036,450.51	\$668,149.24	\$1,148,543.09	\$152,985.15	\$0.00	\$113,982.58	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$105,837.46	\$110,793.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$3,928,675.46	\$165,784.02	(\$47,290.20)	\$160,395.27	\$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>\$10,070,963.43</b>	<b>\$989,869.22</b>	<b>\$1,667,315.89</b>	<b>\$313,380.42</b>	<b>\$0.00</b>	<b>\$113,982.58</b>	<b>\$38,381,719.54</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$33,224.27	\$665.01	\$0.00	\$0.00	\$0.00	\$241.79	\$0.00
Interfund Payable	\$3,610,148.15	\$306,892.02	\$108,348.58	\$182,175.80	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,550.17	\$20,787.79	\$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	\$3,817,506.01
<b>Total Liabilities:</b>	<b>\$3,657,922.59</b>	<b>\$328,344.82</b>	<b>\$108,348.58</b>	<b>\$182,175.80</b>	<b>\$0.00</b>	<b>\$330.41</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	\$758,390.20	\$77,705.88	\$452,850.40	\$550.00	\$0.00	\$13,080.93	\$0.00
Unreserved Fund balance	\$5,654,650.64	\$583,818.52	\$1,106,116.91	\$130,654.62	\$0.00	\$100,571.24	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,413,040.84</b>	<b>\$661,524.40</b>	<b>\$1,558,967.31</b>	<b>\$131,204.62</b>	<b>\$0.00</b>	<b>\$113,652.17</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,070,963.43</b>	<b>\$989,869.22</b>	<b>\$1,667,315.89</b>	<b>\$313,380.42</b>	<b>\$0.00</b>	<b>\$113,982.58</b>	<b>\$38,381,719.54</b>

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