

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 09**

Exhibit F-I-A

**105 - Anniston City Schools**

| Description                               | GOVERNMENTAL          |                       |                   | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|-----------------------|-----------------------|-------------------|-----------------------|---------------------|---------------------|-----------------------------------|
|   | General               | Special<br>Revenue    | Debt<br>Service   |                       | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                       |                       |                   |                       |                     |                     |                                   |
| <b>Assets:</b>                            |                       |                       |                   |                       |                     |                     |                                   |
| Cash                                      | \$7,345,831.00        | \$969,930.51          | \$6,000.00        | \$1,775,644.82        | \$0.00              | \$103,565.01        | \$0.00                            |
| Investments                               |                       |                       |                   |                       |                     |                     |                                   |
| Receivables                               | \$10,625.32           | \$649,027.40          | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Receivables                     | \$337,095.23          | \$20,045.58           | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Inventories                               | \$0.00                | \$63,869.22           | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Other Assets                              | \$42,174.79           | \$0.00                | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Fixed Assets                              | \$0.00                | \$0.00                | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$36,718,227.94                   |
| Construction In Progress                  |                       |                       |                   |                       |                     |                     |                                   |
| <b>Other Debits:</b>                      |                       |                       |                   |                       |                     |                     |                                   |
| Amounts Available                         |                       |                       |                   |                       |                     |                     |                                   |
| Amounts to be Provided                    | \$0.00                | \$0.00                | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$199,192.37                      |
| Other Debits                              |                       |                       |                   |                       |                     |                     |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$7,735,726.34</b> | <b>\$1,702,872.71</b> | <b>\$6,000.00</b> | <b>\$1,775,644.82</b> | <b>\$0.00</b>       | <b>\$103,565.01</b> | <b>\$36,917,420.31</b>            |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                   |                       |                     |                     |                                   |
| <b>Liabilities:</b>                       |                       |                       |                   |                       |                     |                     |                                   |
| Claims Payable                            |                       |                       |                   |                       |                     |                     |                                   |
| Interfund Payable                         | \$20,045.58           | \$337,095.23          | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Other Liabilities                         | (\$100.00)            | \$17,539.49           | \$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              | \$199,192.37                      |
| <b>Total Liabilities:</b>                 | <b>\$19,945.58</b>    | <b>\$354,634.72</b>   | <b>\$0.00</b>     | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$199,192.37</b>               |
| <b>Fund Equity:</b>                       |                       |                       |                   |                       |                     |                     |                                   |
| Investments in General Fixed Assets       | \$0.00                | \$0.00                | \$0.00            | \$0.00                | \$0.00              | \$0.00              | \$36,718,227.94                   |
| Contributed Capital                       |                       |                       |                   |                       |                     |                     |                                   |
| Reserved Fund Balance                     | \$609,378.03          | \$295,426.60          | \$0.00            | \$47,952.63           | \$0.00              | \$3,516.43          | \$0.00                            |
| Unreserved Fund balance                   | \$7,106,402.73        | \$1,052,811.39        | \$6,000.00        | \$1,727,692.19        | \$0.00              | \$100,048.58        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$7,715,780.76</b> | <b>\$1,348,237.99</b> | <b>\$6,000.00</b> | <b>\$1,775,644.82</b> | <b>\$0.00</b>       | <b>\$103,565.01</b> | <b>\$36,718,227.94</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$7,735,726.34</b> | <b>\$1,702,872.71</b> | <b>\$6,000.00</b> | <b>\$1,775,644.82</b> | <b>\$0.00</b>       | <b>\$103,565.01</b> | <b>\$36,917,420.31</b>            |

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