

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2015, 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	
Assets and Other Debits:							
Assets:							
Cash	\$1,967,421.31	\$302,589.14	\$468,560.38	\$498.17	\$0.00	\$100,213.58	\$0.00
Investments	\$0.00	\$16,628.70	\$509,456.70	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,759,028.10	\$8,316.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$504,559.30	\$0.00	(\$20,652.27)	\$411,185.73	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$28,991.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$2,645.74)	\$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	\$29,463,581.21
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,620,100.13
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$958,846.18
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,674,111.13
Other Debits							
Total Assets and Other Debits:	\$5,228,362.97	\$356,526.41	\$957,364.81	\$411,683.90	\$0.00	\$100,213.58	\$37,716,638.65
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$49,600.96	\$6,193.90	\$0.00	\$0.00	\$0.00	\$1,041.00	\$0.00
Interfund Payable	\$586,049.95	\$40,886.56	\$0.00	\$268,156.25	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$22,169.78	\$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	\$3,632,957.31
Total Liabilities:	\$635,650.91	\$69,250.24	\$0.00	\$268,156.25	\$0.00	\$1,041.00	\$3,632,957.31
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,083,681.34
Contributed Capital							
Reserved Fund Balance	\$166,338.42	\$157,049.78	\$452,850.40	\$100,492.17	\$0.00	\$19,869.67	\$0.00
Unreserved Fund balance	\$4,426,373.64	\$130,226.39	\$504,514.41	\$43,035.48	\$0.00	\$79,302.91	\$0.00
Total Fund Equity:	\$4,592,712.06	\$287,276.17	\$957,364.81	\$143,527.65	\$0.00	\$99,172.58	\$34,083,681.34
Total Liabilities and Fund Equity:	\$5,228,362.97	\$356,526.41	\$957,364.81	\$411,683.90	\$0.00	\$100,213.58	\$37,716,638.65

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