

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2014**

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	\$1,305,537.51	\$318,309.61	\$468,560.38	\$4,228.50	\$0.00	\$72,649.20	\$0.00
Investments	\$0.00	\$16,628.70	\$509,456.70	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,244,283.01	\$180,171.72	\$0.00	\$5,274.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$358,950.85	\$0.00	\$0.00	\$416,236.15	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$28,991.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,164.85	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$4,910,936.22</b>	<b>\$544,101.85</b>	<b>\$978,017.08</b>	<b>\$425,738.65</b>	<b>\$0.00</b>	<b>\$72,649.20</b>	<b>\$37,716,638.65</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$16,064.39	\$20,028.15	\$0.00	\$183,033.86	\$0.00	\$3,064.34	\$0.00
Interfund Payable	\$734,515.65	\$40,671.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$50,339.19	\$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
<b>Total Liabilities:</b>	<b>\$750,580.04</b>	<b>\$111,038.69</b>	<b>\$0.00</b>	<b>\$183,033.86</b>	<b>\$0.00</b>	<b>\$3,064.34</b>	<b>\$3,632,957.31</b>
<b>Fund Equity:</b>							
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	\$118,337.88	\$37,844.07	\$452,850.40	\$187,871.66	\$0.00	\$3,596.75	\$0.00
Unreserved Fund balance	\$4,042,018.30	\$395,219.09	\$525,166.68	\$54,833.13	\$0.00	\$65,988.11	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,160,356.18</b>	<b>\$433,063.16</b>	<b>\$978,017.08</b>	<b>\$242,704.79</b>	<b>\$0.00</b>	<b>\$69,584.86</b>	<b>\$34,083,681.34</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,910,936.22</b>	<b>\$544,101.85</b>	<b>\$978,017.08</b>	<b>\$425,738.65</b>	<b>\$0.00</b>	<b>\$72,649.20</b>	<b>\$37,716,638.65</b>

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