

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 10**

Exhibit F-I-A

**104 - Andalusia City Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,361,188.78	\$864,249.94	\$1,003,430.33	\$1,008,254.50	\$0.00	\$103,267.19	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$170,193.40	(\$1,367.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,749,502.81	(\$656,216.62)	(\$47,290.20)	\$99,929.77	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$30,110.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,328.02)	\$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	\$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>\$6,276,556.97</b>	<b>\$253,404.96</b>	<b>\$1,522,203.13</b>	<b>\$1,108,184.27</b>	<b>\$0.00</b>	<b>\$103,267.19</b>	<b>\$38,381,719.54</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$87,835.92	\$2,629.55	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
Interfund Payable	\$1,886,425.28	\$22,150.39	\$54,174.29	\$182,175.80	\$0.00	\$0.00	\$0.00
Other Liabilities	\$9,304.53	\$23,011.76	\$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	\$3,817,506.01
<b>Total Liabilities:</b>	<b>\$1,983,565.73</b>	<b>\$47,791.70</b>	<b>\$54,174.29</b>	<b>\$182,175.80</b>	<b>\$0.00</b>	<b>\$10.00</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	\$1,085,108.94	\$151,931.14	\$452,850.40	\$137,780.00	\$0.00	\$39,580.86	\$0.00
Unreserved Fund balance	\$3,207,882.30	\$53,682.12	\$1,015,178.44	\$788,228.47	\$0.00	\$63,676.33	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,292,991.24</b>	<b>\$205,613.26</b>	<b>\$1,468,028.84</b>	<b>\$926,008.47</b>	<b>\$0.00</b>	<b>\$103,257.19</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,276,556.97</b>	<b>\$253,404.96</b>	<b>\$1,522,203.13</b>	<b>\$1,108,184.27</b>	<b>\$0.00</b>	<b>\$103,267.19</b>	<b>\$38,381,719.54</b>

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