

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 08**

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	\$2,780,622.30	\$765,870.86	\$863,006.84	\$7,217.05	\$0.00	\$134,158.69	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$143,072.76	\$85,624.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,195,443.85	(\$390,889.51)	(\$19,754.08)	(\$2,489,531.48)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,773.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,412.81)	\$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
Other Debits:							
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	\$2,987,561.28
Other Debits							
Total Assets and Other Debits:	\$5,114,726.10	\$509,008.24	\$1,409,315.76	(\$2,482,314.43)	\$0.00	\$134,158.69	\$38,435,893.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$49,287.78	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
Interfund Payable	(\$731,817.34)	\$0.00	\$27,536.12	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,632.50	\$56,043.17	\$0.00	\$0.00	\$0.00	(\$395.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,871,680.30
Total Liabilities:	(\$729,184.84)	\$105,330.95	\$27,536.12	\$0.00	\$0.00	(\$385.00)	\$3,871,680.30
Fund Equity:							
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	\$985,838.20	\$151,679.02	\$452,850.40	\$265,405.00	\$0.00	\$32,313.12	\$0.00
Unreserved Fund balance	\$4,858,072.74	\$251,998.27	\$928,929.24	(\$2,747,719.43)	\$0.00	\$102,230.57	\$0.00
Total Fund Equity:	\$5,843,910.94	\$403,677.29	\$1,381,779.64	(\$2,482,314.43)	\$0.00	\$134,543.69	\$34,564,213.53
Total Liabilities and Fund Equity:	\$5,114,726.10	\$509,008.24	\$1,409,315.76	(\$2,482,314.43)	\$0.00	\$134,158.69	\$38,435,893.83

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