

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2017**

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	\$3,565,662.42	\$315,683.04	\$863,006.84	\$188.42	\$0.00	\$49,899.06	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,471,639.89	\$565,620.98	\$0.00	\$0.00	\$0.00	\$20,550.00	\$0.00
Interfund Receivables	\$1,947,738.96	\$0.00	\$0.00	\$234,000.02	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,773.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
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	\$2,987,561.28
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,985,041.27</b>	<b>\$929,706.60</b>	<b>\$1,429,069.84</b>	<b>\$234,188.44</b>	<b>\$0.00</b>	<b>\$70,449.06</b>	<b>\$38,435,893.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$155.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$1,777,924.02	\$376,278.84	\$27,536.12	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$21,956.93	\$46,676.76	\$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	\$3,871,680.30
<b>Total Liabilities:</b>	<b>\$1,799,880.95</b>	<b>\$423,110.61</b>	<b>\$27,536.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,871,680.30</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	\$539,861.80	\$34,855.52	\$452,850.40	\$0.00	\$0.00	\$267.13	\$0.00
Unreserved Fund balance	\$4,645,298.52	\$471,740.47	\$948,683.32	\$234,188.44	\$0.00	\$70,181.93	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,185,160.32</b>	<b>\$506,595.99</b>	<b>\$1,401,533.72</b>	<b>\$234,188.44</b>	<b>\$0.00</b>	<b>\$70,449.06</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,985,041.27</b>	<b>\$929,706.60</b>	<b>\$1,429,069.84</b>	<b>\$234,188.44</b>	<b>\$0.00</b>	<b>\$70,449.06</b>	<b>\$38,435,893.83</b>

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