

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2016**

Exhibit F-I-A

**104 - Andalusia City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,574,112.61	\$324,485.27	\$727,150.55	\$498.17	\$0.00	\$66,279.59	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,647,108.90	\$422,119.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$780,741.79	\$235.77	\$0.00	\$349,464.91	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$32,672.57	\$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	\$34,299,297.07
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$988,917.22
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,750,450.50
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,001,963.30</b>	<b>\$796,141.75</b>	<b>\$1,293,213.55</b>	<b>\$349,963.08</b>	<b>\$0.00</b>	<b>\$66,279.59</b>	<b>\$38,038,664.79</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$34,028.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$595,659.51	\$291,801.08	\$142,959.38	\$100,022.50	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,632.50	\$30,298.85	\$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	\$3,739,367.72
<b>Total Liabilities:</b>	<b>\$598,292.01</b>	<b>\$356,128.23</b>	<b>\$142,959.38</b>	<b>\$100,022.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,739,367.72</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,299,297.07
Contributed Capital							
Reserved Fund Balance	\$323,122.74	\$34,818.95	\$452,850.40	\$0.00	\$0.00	\$503.37	\$0.00
Unreserved Fund balance	\$5,080,548.55	\$405,194.57	\$697,403.77	\$249,940.58	\$0.00	\$65,776.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,403,671.29</b>	<b>\$440,013.52</b>	<b>\$1,150,254.17</b>	<b>\$249,940.58</b>	<b>\$0.00</b>	<b>\$66,279.59</b>	<b>\$34,299,297.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,001,963.30</b>	<b>\$796,141.75</b>	<b>\$1,293,213.55</b>	<b>\$349,963.08</b>	<b>\$0.00</b>	<b>\$66,279.59</b>	<b>\$38,038,664.79</b>

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