

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 02**

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 | \$2,371,471.72 | \$366,969.99 | \$595,712.92 | \$498.17 | \$0.00 | \$103,583.94 | \$0.00 |
| Investments | \$0.00 | \$16,628.70 | \$566,063.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$1,971,615.78 | \$162,701.27 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$842,525.12 | \$9,417.00 | (\$6,884.09) | \$232,974.08 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$24,643.28 | \$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 | | | | | | | |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,039,595.84 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,478,557.45 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$5,185,612.62 | \$580,360.24 | \$1,154,891.83 | \$233,472.25 | \$0.00 | \$103,583.94 | \$37,817,450.36 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$61,713.84 | \$32,720.16 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$539,237.76 | \$172,015.60 | \$0.00 | \$366,778.75 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$2,632.50 | \$78,292.95 | \$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 | \$3,518,153.29 |
| Total Liabilities: | \$603,584.10 | \$283,028.71 | \$0.00 | \$366,778.75 | \$0.00 | \$0.00 | \$3,518,153.29 |
| Fund Equity: | | | | | | | |
| 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 | \$173,830.87 | \$67,148.93 | \$452,850.40 | \$131,742.17 | \$0.00 | \$10,974.46 | \$0.00 |
| Unreserved Fund balance | \$4,408,197.65 | \$230,182.60 | \$702,041.43 | (\$265,048.67) | \$0.00 | \$92,609.48 | \$0.00 |
| Total Fund Equity: | \$4,582,028.52 | \$297,331.53 | \$1,154,891.83 | (\$133,306.50) | \$0.00 | \$103,583.94 | \$34,299,297.07 |
| Total Liabilities and Fund Equity: | \$5,185,612.62 | \$580,360.24 | \$1,154,891.83 | \$233,472.25 | \$0.00 | \$103,583.94 | \$37,817,450.36 |

Information in this report has NOT been reconciled to the corresponding bank statements.