

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 06**

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	\$3,767,303.50	\$723,777.52	\$1,003,430.33	\$2,252,688.32	\$0.00	\$92,113.75	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$169,286.63	\$83,391.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,535,963.88	(\$271,162.14)	(\$40,406.11)	(\$92.12)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$30,110.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$2,589.88)	\$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>\$6,469,964.13</b>	<b>\$582,745.51</b>	<b>\$1,529,087.22</b>	<b>\$2,252,596.20</b>	<b>\$0.00</b>	<b>\$92,113.75</b>	<b>\$38,381,719.54</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$136,528.97	\$55,093.55	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
Interfund Payable	\$1,964,803.03	\$22,150.39	\$54,174.29	\$182,175.80	\$0.00	\$0.00	\$0.00
Other Liabilities	\$9,304.53	\$22,517.31	\$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>\$2,110,636.53</b>	<b>\$99,761.25</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	\$621,430.19	\$96,448.41	\$452,850.40	\$137,455.00	\$0.00	\$3,301.40	\$0.00
Unreserved Fund balance	\$3,737,897.41	\$386,535.85	\$1,022,062.53	\$1,932,965.40	\$0.00	\$88,802.35	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,359,327.60</b>	<b>\$482,984.26</b>	<b>\$1,474,912.93</b>	<b>\$2,070,420.40</b>	<b>\$0.00</b>	<b>\$92,103.75</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,469,964.13</b>	<b>\$582,745.51</b>	<b>\$1,529,087.22</b>	<b>\$2,252,596.20</b>	<b>\$0.00</b>	<b>\$92,113.75</b>	<b>\$38,381,719.54</b>

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