

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 09**

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	\$3,365,626.22	\$580,539.54	\$863,006.84	\$6,116.77	\$0.00	\$117,802.65	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$143,770.77	\$14,734.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,235,910.80	(\$401,221.79)	(\$19,754.08)	(\$2,335,233.78)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,773.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,969.11)	\$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:	\$5,740,338.68	\$242,455.30	\$1,409,315.76	(\$2,329,117.01)	\$0.00	\$117,802.65	\$38,435,893.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$51,208.10	\$5,458.95	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
Interfund Payable	(\$547,384.97)	\$0.00	\$27,536.12	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,632.50	\$23,276.60	\$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:	(\$493,544.37)	\$28,735.55	\$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	\$1,036,098.60	\$169,720.19	\$452,850.40	\$265,405.00	\$0.00	\$26,439.44	\$0.00
Unreserved Fund balance	\$5,197,784.45	\$43,999.56	\$928,929.24	(\$2,594,522.01)	\$0.00	\$91,748.21	\$0.00
Total Fund Equity:	\$6,233,883.05	\$213,719.75	\$1,381,779.64	(\$2,329,117.01)	\$0.00	\$118,187.65	\$34,564,213.53
Total Liabilities and Fund Equity:	\$5,740,338.68	\$242,455.30	\$1,409,315.76	(\$2,329,117.01)	\$0.00	\$117,802.65	\$38,435,893.83

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