

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 10**

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	\$2,148,614.12	\$727,902.69	\$863,006.84	\$476,052.75	\$0.00	\$110,956.81	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$150,584.94	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,360,387.91	(\$478,793.15)	(\$19,754.08)	(\$3,498,275.48)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,773.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$5,514.08)	\$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	\$2,987,561.28
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,654,072.89</b>	<b>\$306,012.12</b>	<b>\$1,409,315.76</b>	<b>(\$3,022,222.73)</b>	<b>\$0.00</b>	<b>\$110,956.81</b>	<b>\$38,435,893.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$51,995.50	\$2,278.45	\$0.00	\$395,752.50	\$0.00	\$10.00	\$0.00
Interfund Payable	(\$1,663,520.92)	\$0.00	\$27,536.12	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,632.50	\$23,326.60	\$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
<b>Total Liabilities:</b>	<b>(\$1,608,892.92)</b>	<b>\$25,605.05</b>	<b>\$27,536.12</b>	<b>\$395,752.50</b>	<b>\$0.00</b>	<b>(\$385.00)</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	\$1,035,960.56	\$143,610.61	\$452,850.40	\$265,405.00	\$0.00	\$49,898.03	\$0.00
Unreserved Fund balance	\$5,227,005.25	\$136,796.46	\$928,929.24	(\$3,683,380.23)	\$0.00	\$61,443.78	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,262,965.81</b>	<b>\$280,407.07</b>	<b>\$1,381,779.64</b>	<b>(\$3,417,975.23)</b>	<b>\$0.00</b>	<b>\$111,341.81</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,654,072.89</b>	<b>\$306,012.12</b>	<b>\$1,409,315.76</b>	<b>(\$3,022,222.73)</b>	<b>\$0.00</b>	<b>\$110,956.81</b>	<b>\$38,435,893.83</b>

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