

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2018**

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	\$1,403,316.41	\$540,504.04	\$1,003,430.33	\$2,530,438.68	\$0.00	\$82,501.37	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,539,254.47	\$327,867.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,115,709.97	(\$205,609.63)	\$0.00	\$255,539.88	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$30,110.24	\$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	\$34,512,213.53
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>\$5,058,280.85</b>	<b>\$709,500.83</b>	<b>\$1,569,493.33</b>	<b>\$2,785,978.56</b>	<b>\$0.00</b>	<b>\$82,501.37</b>	<b>\$38,381,719.54</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$5,897.63	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
Interfund Payable	\$1,907,139.74	\$22,150.39	\$54,174.29	\$182,175.80	\$0.00	\$0.00	\$0.00
Other Liabilities	\$9,304.53	\$18,019.36	\$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>\$1,916,444.27</b>	<b>\$46,067.38</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	\$679,967.36	\$33,844.15	\$452,850.40	\$137,455.00	\$0.00	\$8,763.00	\$0.00
Unreserved Fund balance	\$2,461,869.22	\$629,589.30	\$1,062,468.64	\$2,466,347.76	\$0.00	\$73,728.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,141,836.58</b>	<b>\$663,433.45</b>	<b>\$1,515,319.04</b>	<b>\$2,603,802.76</b>	<b>\$0.00</b>	<b>\$82,491.37</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,058,280.85</b>	<b>\$709,500.83</b>	<b>\$1,569,493.33</b>	<b>\$2,785,978.56</b>	<b>\$0.00</b>	<b>\$82,501.37</b>	<b>\$38,381,719.54</b>

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