

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2016, Fiscal Period 04**

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	\$2,793,604.89	\$418,301.91	\$595,712.92	\$498.17	\$0.00	\$97,237.80	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$258,962.08	\$107,264.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$788,542.17	\$9,417.00	(\$6,884.09)	\$240,420.08	\$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							
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$3,841,109.14</b>	<b>\$576,255.83</b>	<b>\$1,154,891.83</b>	<b>\$240,918.25</b>	<b>\$0.00</b>	<b>\$97,237.80</b>	<b>\$37,817,450.36</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$86,425.56	\$66,605.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$654,816.41	\$9,900.00	\$0.00	\$366,778.75	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,632.50	\$79,542.59	\$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
<b>Total Liabilities:</b>	<b>\$743,874.47</b>	<b>\$156,048.08</b>	<b>\$0.00</b>	<b>\$366,778.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,518,153.29</b>
<b>Fund Equity:</b>							
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	\$207,845.36	\$86,830.90	\$452,850.40	\$170,082.17	\$0.00	\$11,207.19	\$0.00
Unreserved Fund balance	\$2,889,389.31	\$333,376.85	\$702,041.43	(\$295,942.67)	\$0.00	\$86,030.61	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,097,234.67</b>	<b>\$420,207.75</b>	<b>\$1,154,891.83</b>	<b>(\$125,860.50)</b>	<b>\$0.00</b>	<b>\$97,237.80</b>	<b>\$34,299,297.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,841,109.14</b>	<b>\$576,255.83</b>	<b>\$1,154,891.83</b>	<b>\$240,918.25</b>	<b>\$0.00</b>	<b>\$97,237.80</b>	<b>\$37,817,450.36</b>

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