

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2016, Fiscal Period 05**

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	\$4,530,178.48	\$478,601.42	\$595,712.92	\$498.17	\$0.00	\$88,905.58	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$269,506.18	\$87,442.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$780,349.96	\$9,417.00	(\$13,768.18)	\$201,791.08	\$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>\$5,580,034.62</b>	<b>\$616,733.14</b>	<b>\$1,148,007.74</b>	<b>\$202,289.25</b>	<b>\$0.00</b>	<b>\$88,905.58</b>	<b>\$37,817,450.36</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$51,426.86	\$61,279.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$601,111.11	\$9,900.00	\$0.00	\$366,778.75	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,632.50	\$81,674.98	\$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>\$655,170.47</b>	<b>\$152,854.13</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	\$225,127.65	\$112,641.01	\$452,850.40	\$100,492.17	\$0.00	\$9,989.74	\$0.00
Unreserved Fund balance	\$4,699,736.50	\$351,238.00	\$695,157.34	(\$264,981.67)	\$0.00	\$78,915.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,924,864.15</b>	<b>\$463,879.01</b>	<b>\$1,148,007.74</b>	<b>(\$164,489.50)</b>	<b>\$0.00</b>	<b>\$88,905.58</b>	<b>\$34,299,297.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,580,034.62</b>	<b>\$616,733.14</b>	<b>\$1,148,007.74</b>	<b>\$202,289.25</b>	<b>\$0.00</b>	<b>\$88,905.58</b>	<b>\$37,817,450.36</b>

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