

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 02**

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	\$3,412,904.58	\$796,300.39	\$863,006.84	\$188.42	\$0.00	\$97,788.83	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,276,807.63	\$102,804.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,039,888.70	(\$173,433.76)	(\$6,884.09)	(\$63,299.58)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,773.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,094.84)	\$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>\$6,728,506.07</b>	<b>\$774,073.36</b>	<b>\$1,422,185.75</b>	<b>(\$63,111.16)</b>	<b>\$0.00</b>	<b>\$97,788.83</b>	<b>\$38,435,893.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$65,296.23	\$56,566.06	\$0.00	\$0.00	\$0.00	(\$910.00)	\$0.00
Interfund Payable	\$1,554,180.07	\$214,555.08	\$27,536.12	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$21,956.93	\$47,897.74	\$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	\$3,871,680.30
<b>Total Liabilities:</b>	<b>\$1,641,433.23</b>	<b>\$319,018.88</b>	<b>\$27,536.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$910.00)</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	\$595,160.08	\$110,540.99	\$452,850.40	\$42,339.00	\$0.00	\$25,322.85	\$0.00
Unreserved Fund balance	\$4,491,912.76	\$344,513.49	\$941,799.23	(\$105,450.16)	\$0.00	\$73,375.98	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,087,072.84</b>	<b>\$455,054.48</b>	<b>\$1,394,649.63</b>	<b>(\$63,111.16)</b>	<b>\$0.00</b>	<b>\$98,698.83</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,728,506.07</b>	<b>\$774,073.36</b>	<b>\$1,422,185.75</b>	<b>(\$63,111.16)</b>	<b>\$0.00</b>	<b>\$97,788.83</b>	<b>\$38,435,893.83</b>

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