

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 03**

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	\$4,602,050.91	\$576,194.45	\$863,006.84	\$188.42	\$0.00	\$113,373.51	\$0.00
Investments	\$0.00	\$16,628.70	\$566,063.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$162,379.09	\$156,146.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,903,220.97	(\$277,790.00)	(\$6,884.09)	(\$59,070.58)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,773.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,631.36)	\$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>\$6,666,019.61</b>	<b>\$502,953.68</b>	<b>\$1,422,185.75</b>	<b>(\$58,882.16)</b>	<b>\$0.00</b>	<b>\$113,373.51</b>	<b>\$38,435,893.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$54,489.99	\$34,139.99	\$0.00	\$0.00	\$0.00	(\$488.91)	\$0.00
Interfund Payable	\$1,531,940.18	\$0.00	\$27,536.12	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,632.50	\$48,580.13	\$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>\$1,589,062.67</b>	<b>\$82,720.12</b>	<b>\$27,536.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$488.91)</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	\$610,541.37	\$81,867.61	\$452,850.40	\$42,339.00	\$0.00	\$26,687.73	\$0.00
Unreserved Fund balance	\$4,466,415.57	\$338,365.95	\$941,799.23	(\$101,221.16)	\$0.00	\$87,174.69	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,076,956.94</b>	<b>\$420,233.56</b>	<b>\$1,394,649.63</b>	<b>(\$58,882.16)</b>	<b>\$0.00</b>	<b>\$113,862.42</b>	<b>\$34,564,213.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,666,019.61</b>	<b>\$502,953.68</b>	<b>\$1,422,185.75</b>	<b>(\$58,882.16)</b>	<b>\$0.00</b>	<b>\$113,373.51</b>	<b>\$38,435,893.83</b>

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