

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

113 - Bessemer City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$13,127,426.94	\$91,803.49	\$276.52	\$404,398.40	\$0.00	\$46,362.88	\$0.00
Investments							
Receivables	\$89,766.60	\$887,619.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$2,565.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$97,700.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,450.15)	\$9.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,171,176.46
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,485,034.44
Other Debits							
Total Assets and Other Debits:	\$13,212,743.39	\$1,079,698.53	\$276.52	\$404,398.40	\$0.00	\$46,362.88	\$111,656,210.90
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$255,703.51	(\$6,751.87)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$2,565.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$12,574.46	\$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	\$14,485,034.44
Total Liabilities:	\$258,269.09	\$5,822.59	\$0.00	\$0.00	\$0.00	\$0.00	\$14,485,034.44
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,171,176.46
Contributed Capital							
Reserved Fund Balance	\$109,415.82	\$158,153.33	\$0.00	\$0.00	\$0.00	\$11,767.70	\$0.00
Unreserved Fund balance	\$12,845,058.48	\$915,722.61	\$276.52	\$404,398.40	\$0.00	\$34,595.18	\$0.00
Total Fund Equity:	\$12,954,474.30	\$1,073,875.94	\$276.52	\$404,398.40	\$0.00	\$46,362.88	\$97,171,176.46
Total Liabilities and Fund Equity:	\$13,212,743.39	\$1,079,698.53	\$276.52	\$404,398.40	\$0.00	\$46,362.88	\$111,656,210.90

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