

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 08**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,257,665.17	\$609,980.64	\$142,439.90	\$2,922,809.49	\$0.00	\$23,284.82	\$0.00
Investments							
Receivables	\$0.00	\$236,512.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,151.26	\$23.39	\$0.00	\$2,630.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$136,855.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$10,958.96)	\$90.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,353,061.79
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,489,072.15
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,754,220.63
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$15,247,857.47</b>	<b>\$983,461.98</b>	<b>\$142,439.90</b>	<b>\$2,925,439.49</b>	<b>\$0.00</b>	<b>\$23,284.82</b>	<b>\$114,596,354.57</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,434.25	\$625.95	\$0.00	\$0.00	\$0.00	\$225.00	\$0.00
Interfund Payable	\$2,653.39	\$1,151.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,149.46)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,754,220.63
<b>Total Liabilities:</b>	<b>\$4,087.64</b>	<b>\$1,777.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,924.46)</b>	<b>\$16,754,220.63</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,842,133.94
Contributed Capital							
Reserved Fund Balance	\$110,690.49	\$380,732.80	\$0.00	\$0.00	\$0.00	\$1,954.41	\$0.00
Unreserved Fund balance	\$15,133,079.34	\$600,951.97	\$142,439.90	\$2,925,439.49	\$0.00	\$23,254.87	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,243,769.83</b>	<b>\$981,684.77</b>	<b>\$142,439.90</b>	<b>\$2,925,439.49</b>	<b>\$0.00</b>	<b>\$25,209.28</b>	<b>\$97,842,133.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$15,247,857.47</b>	<b>\$983,461.98</b>	<b>\$142,439.90</b>	<b>\$2,925,439.49</b>	<b>\$0.00</b>	<b>\$23,284.82</b>	<b>\$114,596,354.57</b>

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