

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 07**

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	\$15,882,898.18	\$755,946.58	\$142,203.08	\$2,800,614.56	\$0.00	\$37,495.20	\$0.00
Investments							
Receivables	\$0.00	\$337,434.38	\$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	(\$8,635.25)	(\$39.85)	\$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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,767,192.07
Other Debits							
Total Assets and Other Debits:	\$15,875,414.19	\$1,230,219.97	\$142,203.08	\$2,803,244.56	\$0.00	\$37,495.20	\$114,609,326.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.00	\$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	(\$1,909.46)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,767,192.07
Total Liabilities:	\$2,653.39	\$1,151.26	\$0.00	\$0.00	\$0.00	(\$1,804.46)	\$16,767,192.07
Fund Equity:							
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	\$105,827.12	\$297,026.55	\$0.00	\$0.00	\$0.00	\$18,071.97	\$0.00
Unreserved Fund balance	\$15,766,933.68	\$932,042.16	\$142,203.08	\$2,803,244.56	\$0.00	\$21,227.69	\$0.00
Total Fund Equity:	\$15,872,760.80	\$1,229,068.71	\$142,203.08	\$2,803,244.56	\$0.00	\$39,299.66	\$97,842,133.94
Total Liabilities and Fund Equity:	\$15,875,414.19	\$1,230,219.97	\$142,203.08	\$2,803,244.56	\$0.00	\$37,495.20	\$114,609,326.01

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