

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 04**

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	\$16,745,306.19	\$467,309.20	\$911,364.37	\$409,191.95	\$0.00	\$38,790.87	\$0.00
Investments							
Receivables	\$89,766.60	\$256,086.68	\$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	(\$8,942.21)	\$77.55	\$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	\$14,459,974.02
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$16,826,130.58</b>	<b>\$823,739.56</b>	<b>\$911,364.37</b>	<b>\$409,191.95</b>	<b>\$0.00</b>	<b>\$38,790.87</b>	<b>\$112,302,107.96</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$211,971.46	\$393.47	\$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	\$14,459,974.02
<b>Total Liabilities:</b>	<b>\$214,537.04</b>	<b>\$12,967.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,459,974.02</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	\$112,874.94	\$292,867.03	\$0.00	\$0.00	\$0.00	\$1,658.70	\$0.00
Unreserved Fund balance	\$16,498,718.60	\$517,904.60	\$911,364.37	\$409,191.95	\$0.00	\$37,132.17	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,611,593.54</b>	<b>\$810,771.63</b>	<b>\$911,364.37</b>	<b>\$409,191.95</b>	<b>\$0.00</b>	<b>\$38,790.87</b>	<b>\$97,842,133.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,826,130.58</b>	<b>\$823,739.56</b>	<b>\$911,364.37</b>	<b>\$409,191.95</b>	<b>\$0.00</b>	<b>\$38,790.87</b>	<b>\$112,302,107.96</b>

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