

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 06**

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	\$15,982,192.10	\$45,630.26	\$149,403.04	\$3,450,783.13	\$0.00	\$62,581.21	\$0.00
Investments							
Receivables	\$91,294.92	\$294,231.97	\$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	(\$13,415.91)	\$13.20	\$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	\$17,681,340.08
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$16,060,071.11</b>	<b>\$440,141.56</b>	<b>\$149,403.04</b>	<b>\$3,450,783.13</b>	<b>\$0.00</b>	<b>\$62,581.21</b>	<b>\$115,523,474.02</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	\$17,681,340.08
<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>\$17,681,340.08</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	\$201,242.54	\$338,632.57	\$0.00	\$0.00	\$0.00	\$2,383.06	\$0.00
Unreserved Fund balance	\$15,644,291.53	\$88,541.06	\$149,403.04	\$3,450,783.13	\$0.00	\$60,198.15	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,845,534.07</b>	<b>\$427,173.63</b>	<b>\$149,403.04</b>	<b>\$3,450,783.13</b>	<b>\$0.00</b>	<b>\$62,581.21</b>	<b>\$97,842,133.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,060,071.11</b>	<b>\$440,141.56</b>	<b>\$149,403.04</b>	<b>\$3,450,783.13</b>	<b>\$0.00</b>	<b>\$62,581.21</b>	<b>\$115,523,474.02</b>

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