

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, 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	
Assets and Other Debits:							
Assets:							
Cash	\$15,058,955.05	\$14,459.63	\$149,699.86	\$3,571,854.65	\$0.00	\$63,838.03	\$0.00
Investments							
Receivables	\$90,276.04	\$288,371.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$97,700.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$11,144.87)	\$171.55	\$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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,706,578.39
Other Debits							
Total Assets and Other Debits:	\$15,138,086.22	\$400,703.45	\$149,699.86	\$3,571,854.65	\$0.00	\$63,838.03	\$115,548,712.33
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$211,633.52	\$274.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59.18	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,706,578.39
Total Liabilities:	\$211,633.52	\$274.91	\$0.00	\$0.00	\$0.00	\$59.18	\$17,706,578.39
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	\$165,278.35	\$534,781.42	\$0.00	\$0.00	\$0.00	\$9,243.51	\$0.00
Unreserved Fund balance	\$14,761,174.35	(\$134,352.88)	\$149,699.86	\$3,571,854.65	\$0.00	\$54,535.34	\$0.00
Total Fund Equity:	\$14,926,452.70	\$400,428.54	\$149,699.86	\$3,571,854.65	\$0.00	\$63,778.85	\$97,842,133.94
Total Liabilities and Fund Equity:	\$15,138,086.22	\$400,703.45	\$149,699.86	\$3,571,854.65	\$0.00	\$63,838.03	\$115,548,712.33

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