

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 02**

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	\$12,075,456.90	\$1,052,391.03	\$1,359.13	\$3,688,507.86	\$0.00	\$46,425.18	\$0.00
Investments							
Receivables	\$0.00	\$1,289,662.21	\$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	\$2,806.85	\$59.74	\$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	\$16,831,653.91
Other Debits							
Total Assets and Other Debits:	\$12,079,415.01	\$2,478,991.84	\$1,359.13	\$3,691,137.86	\$0.00	\$46,425.18	\$114,673,787.85
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$27.79	\$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	(\$3,636.71)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,831,653.91
Total Liabilities:	\$2,653.39	\$1,179.05	\$0.00	\$0.00	\$0.00	(\$3,531.71)	\$16,831,653.91
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	\$93,583.68	\$194,978.50	\$0.00	\$0.00	\$0.00	\$6,860.09	\$0.00
Unreserved Fund balance	\$11,983,177.94	\$2,282,834.29	\$1,359.13	\$3,691,137.86	\$0.00	\$43,096.80	\$0.00
Total Fund Equity:	\$12,076,761.62	\$2,477,812.79	\$1,359.13	\$3,691,137.86	\$0.00	\$49,956.89	\$97,842,133.94
Total Liabilities and Fund Equity:	\$12,079,415.01	\$2,478,991.84	\$1,359.13	\$3,691,137.86	\$0.00	\$46,425.18	\$114,673,787.85

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