

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 09**

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	\$14,482,228.16	(\$511,703.80)	\$149,870.72	\$3,573,078.24	\$0.00	\$63,838.03	\$0.00
Investments							
Receivables	\$89,766.60	\$442,139.83	\$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	(\$13,474.77)	\$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	\$17,719,262.05
Other Debits							
Total Assets and Other Debits:	\$14,558,519.99	\$28,308.13	\$149,870.72	\$3,573,078.24	\$0.00	\$63,838.03	\$115,561,395.99
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$211,959.96	\$103.47	\$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	\$17,719,262.05
Total Liabilities:	\$211,959.96	\$103.47	\$0.00	\$0.00	\$0.00	\$59.18	\$17,719,262.05
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	\$383,944.81	\$576,203.77	\$0.00	\$0.00	\$0.00	\$9,243.51	\$0.00
Unreserved Fund balance	\$13,962,615.22	(\$547,999.11)	\$149,870.72	\$3,573,078.24	\$0.00	\$54,535.34	\$0.00
Total Fund Equity:	\$14,346,560.03	\$28,204.66	\$149,870.72	\$3,573,078.24	\$0.00	\$63,778.85	\$97,842,133.94
Total Liabilities and Fund Equity:	\$14,558,519.99	\$28,308.13	\$149,870.72	\$3,573,078.24	\$0.00	\$63,838.03	\$115,561,395.99

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