

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 01**

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	\$12,111,363.29	\$155,718.65	\$276.37	\$403,174.81	\$0.00	\$43,293.09	\$0.00
Investments							
Receivables	\$89,766.60	\$944,410.22	\$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	(\$2,206.78)	(\$91.10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,171,176.46
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,499,140.85
Other Debits							
Total Assets and Other Debits:	\$12,198,923.11	\$1,200,303.90	\$276.37	\$403,174.81	\$0.00	\$43,293.09	\$111,670,317.31
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$255,703.51	\$501.81	\$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	\$22,562.38	\$0.00	\$0.00	\$0.00	(\$1,168.76)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,499,140.85
Total Liabilities:	\$258,269.09	\$23,064.19	\$0.00	\$0.00	\$0.00	(\$1,168.76)	\$14,499,140.85
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,171,176.46
Contributed Capital							
Reserved Fund Balance	\$76,379.59	\$131,596.27	\$0.00	\$0.00	\$0.00	\$8,866.63	\$0.00
Unreserved Fund balance	\$11,864,274.43	\$1,045,643.44	\$276.37	\$403,174.81	\$0.00	\$35,595.22	\$0.00
Total Fund Equity:	\$11,940,654.02	\$1,177,239.71	\$276.37	\$403,174.81	\$0.00	\$44,461.85	\$97,171,176.46
Total Liabilities and Fund Equity:	\$12,198,923.11	\$1,200,303.90	\$276.37	\$403,174.81	\$0.00	\$43,293.09	\$111,670,317.31

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