

**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

053 - Perry County 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	\$701,654.32	\$234,983.34	\$1,413,258.98	\$19,292.95	\$0.00	\$4,417.22	\$0.00
Investments							
Receivables	\$264,671.49	\$11,515.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$121,724.47	\$112,436.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$35,310.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$2,140.56)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,493,417.28
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,529,140.47
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,085,909.72</b>	<b>\$394,245.90</b>	<b>\$1,413,258.98</b>	<b>\$19,292.95</b>	<b>\$0.00</b>	<b>\$4,417.22</b>	<b>\$29,022,557.75</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,461.15	\$3,476.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$112,436.23	\$117,370.89	\$0.00	\$0.00	\$0.00	\$4,353.58	\$0.00
Other Liabilities	\$779.89	\$209,598.82	\$3,267.23	\$0.00	\$0.00	\$63.64	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,529,140.47
<b>Total Liabilities:</b>	<b>\$114,677.27</b>	<b>\$330,446.19</b>	<b>\$3,267.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,417.22</b>	<b>\$6,529,140.47</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,493,417.28
Contributed Capital							
Reserved Fund Balance	\$159,011.96	\$68,985.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$812,220.49	(\$5,185.68)	\$1,409,991.75	\$19,292.95	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$971,232.45</b>	<b>\$63,799.71</b>	<b>\$1,409,991.75</b>	<b>\$19,292.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,493,417.28</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,085,909.72</b>	<b>\$394,245.90</b>	<b>\$1,413,258.98</b>	<b>\$19,292.95</b>	<b>\$0.00</b>	<b>\$4,417.22</b>	<b>\$29,022,557.75</b>

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