

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 07

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	\$15,017,741.47	\$478,957.33	\$149,546.95	\$3,754,618.72	\$0.00	\$63,778.85	\$0.00
Investments							
Receivables	\$90,785.48	\$362,242.59	\$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	(\$15,618.24)	\$39.85	\$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	\$17,693,946.37
Other Debits							
Total Assets and Other Debits:	\$15,092,908.71	\$941,505.90	\$149,546.95	\$3,754,618.72	\$0.00	\$63,778.85	\$115,536,080.31
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$213,338.96	\$1,520.42	\$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	\$12,574.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,693,946.37
Total Liabilities:	\$215,904.54	\$14,094.88	\$0.00	\$0.00	\$0.00	\$0.00	\$17,693,946.37
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	\$140,453.71	\$453,129.20	\$0.00	\$0.00	\$0.00	\$9,243.51	\$0.00
Unreserved Fund balance	\$14,736,550.46	\$474,281.82	\$149,546.95	\$3,754,618.72	\$0.00	\$54,535.34	\$0.00
Total Fund Equity:	\$14,877,004.17	\$927,411.02	\$149,546.95	\$3,754,618.72	\$0.00	\$63,778.85	\$97,842,133.94
Total Liabilities and Fund Equity:	\$15,092,908.71	\$941,505.90	\$149,546.95	\$3,754,618.72	\$0.00	\$63,778.85	\$115,536,080.31

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