

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 11**

Exhibit F-I-A

113 - Bessemer City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,711,898.11	\$605,811.75	\$1,353.52	\$3,575,525.42	\$0.00	\$48,952.79	\$0.00
Investments							
Receivables	\$89,766.60	\$269,123.25	\$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	(\$18,202.63)	(\$23.45)	\$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	\$17,744,629.43
Other Debits							
Total Assets and Other Debits:	\$12,783,462.08	\$972,612.10	\$1,353.52	\$3,575,525.42	\$0.00	\$48,952.79	\$115,586,763.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$211,921.46	\$27.97	\$0.00	\$0.00	\$0.00	\$105.00	\$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	\$17,744,629.43
Total Liabilities:	\$211,921.46	\$27.97	\$0.00	\$0.00	\$0.00	\$164.18	\$17,744,629.43
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	\$215,243.00	\$722,397.00	\$0.00	\$0.00	\$0.00	\$11,217.68	\$0.00
Unreserved Fund balance	\$12,356,297.62	\$250,187.13	\$1,353.52	\$3,575,525.42	\$0.00	\$37,570.93	\$0.00
Total Fund Equity:	\$12,571,540.62	\$972,584.13	\$1,353.52	\$3,575,525.42	\$0.00	\$48,788.61	\$97,842,133.94
Total Liabilities and Fund Equity:	\$12,783,462.08	\$972,612.10	\$1,353.52	\$3,575,525.42	\$0.00	\$48,952.79	\$115,586,763.37

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