

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 06**

Exhibit F-I-A

**113 - Bessemer City Schools**

| Description                               | GOVERNMENTAL           |                     |                     | PROPRIETARY           | FIDUCIARY     | ACCOUNT GROUPS     |                         |
|---|------------------------|---------------------|---------------------|-----------------------|---------------|--------------------|-------------------------|
|   | General                | Special Revenue     | Debt Service        |                       |               |                    | Capital Projects        |
| <b>Assets and Other Debits:</b>           |                        |                     |                     |                       |               |                    |                         |
| <b>Assets:</b>                            |                        |                     |                     |                       |               |                    |                         |
| Cash                                      | \$15,982,192.10        | \$45,630.26         | \$149,403.04        | \$3,450,783.13        | \$0.00        | \$62,581.21        | \$0.00                  |
| Investments                               |                        |                     |                     |                       |               |                    |                         |
| Receivables                               | \$91,294.92            | \$294,231.97        | \$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                              | (\$13,415.91)          | \$13.20             | \$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          |
| <b>Other Debits:</b>                      |                        |                     |                     |                       |               |                    |                         |
| Amounts Available                         |                        |                     |                     |                       |               |                    |                         |
| Amounts to be Provided                    | \$0.00                 | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$0.00             | \$17,681,340.08         |
| Other Debits                              |                        |                     |                     |                       |               |                    |                         |
| <b>Total Assets and Other Debits:</b>     | <b>\$16,060,071.11</b> | <b>\$440,141.56</b> | <b>\$149,403.04</b> | <b>\$3,450,783.13</b> | <b>\$0.00</b> | <b>\$62,581.21</b> | <b>\$115,523,474.02</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                     |                     |                       |               |                    |                         |
| <b>Liabilities:</b>                       |                        |                     |                     |                       |               |                    |                         |
| Claims Payable                            | \$211,971.46           | \$393.47            | \$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             | \$17,681,340.08         |
| <b>Total Liabilities:</b>                 | <b>\$214,537.04</b>    | <b>\$12,967.93</b>  | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b> | <b>\$0.00</b>      | <b>\$17,681,340.08</b>  |
| <b>Fund Equity:</b>                       |                        |                     |                     |                       |               |                    |                         |
| 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                     | \$201,242.54           | \$338,632.57        | \$0.00              | \$0.00                | \$0.00        | \$2,383.06         | \$0.00                  |
| Unreserved Fund balance                   | \$15,644,291.53        | \$88,541.06         | \$149,403.04        | \$3,450,783.13        | \$0.00        | \$60,198.15        | \$0.00                  |
| <b>Total Fund Equity:</b>                 | <b>\$15,845,534.07</b> | <b>\$427,173.63</b> | <b>\$149,403.04</b> | <b>\$3,450,783.13</b> | <b>\$0.00</b> | <b>\$62,581.21</b> | <b>\$97,842,133.94</b>  |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$16,060,071.11</b> | <b>\$440,141.56</b> | <b>\$149,403.04</b> | <b>\$3,450,783.13</b> | <b>\$0.00</b> | <b>\$62,581.21</b> | <b>\$115,523,474.02</b> |

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