

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 10**

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	\$13,653,493.01	(\$853,537.88)	\$150,046.38	\$3,574,301.83	\$0.00	\$63,838.03	\$0.00
Investments							
Receivables	\$89,766.60	\$244,266.90	\$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	(\$13,484.81)	\$171.55	\$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	\$17,731,919.87
Other Debits							
Total Assets and Other Debits:	\$13,729,774.80	(\$511,398.88)	\$150,046.38	\$3,574,301.83	\$0.00	\$63,838.03	\$115,574,053.81
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$211,971.46	\$103.47	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$17,731,919.87
Total Liabilities:	\$211,971.46	\$103.47	\$0.00	\$0.00	\$0.00	\$59.18	\$17,731,919.87
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	\$238,174.76	\$536,743.89	\$0.00	\$0.00	\$0.00	\$9,243.51	\$0.00
Unreserved Fund balance	\$13,279,628.58	(\$1,048,246.24)	\$150,046.38	\$3,574,301.83	\$0.00	\$54,535.34	\$0.00
Total Fund Equity:	\$13,517,803.34	(\$511,502.35)	\$150,046.38	\$3,574,301.83	\$0.00	\$63,778.85	\$97,842,133.94
Total Liabilities and Fund Equity:	\$13,729,774.80	(\$511,398.88)	\$150,046.38	\$3,574,301.83	\$0.00	\$63,838.03	\$115,574,053.81

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