

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 09**

Exhibit F-I-A

190 - Scottsboro City Schools

| Description | GOVERNMENTAL | | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|-----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$1,674,510.60 | \$652,599.21 | \$810,609.98 | \$1,348,837.13 | \$0.00 | \$380,001.89 | \$0.00 |
| Investments | | | | | | | |
| Receivables | \$306.40 | \$9,924.26 | \$0.00 | \$0.00 | \$0.00 | \$112.00 | \$0.00 |
| Interfund Receivables | \$118,103.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$42,962.96 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$5,471.90 | \$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 | \$48,962,390.69 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$808,469.22 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$216,737.70 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$1,798,392.36 | \$705,486.43 | \$810,609.98 | \$1,348,837.13 | \$0.00 | \$380,113.89 | \$49,987,597.61 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$373.00 | \$54,563.11 | \$0.00 | \$0.00 | \$0.00 | \$427.17 | \$0.00 |
| Interfund Payable | \$0.00 | \$43,630.77 | \$0.00 | \$0.00 | \$0.00 | \$30,927.77 | \$0.00 |
| Other Liabilities | \$716.52 | \$14,296.18 | \$0.00 | \$0.00 | \$0.00 | \$27,776.61 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$216,737.70 |
| Total Liabilities: | \$1,089.52 | \$112,490.06 | \$0.00 | \$0.00 | \$0.00 | \$59,131.55 | \$216,737.70 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$49,770,859.91 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$288,345.08 | \$121,354.82 | \$0.00 | \$310,889.83 | \$0.00 | \$104,905.44 | \$0.00 |
| Unreserved Fund balance | \$1,508,957.76 | \$471,641.55 | \$810,609.98 | \$1,037,947.30 | \$0.00 | \$216,076.90 | \$0.00 |
| Total Fund Equity: | \$1,797,302.84 | \$592,996.37 | \$810,609.98 | \$1,348,837.13 | \$0.00 | \$320,982.34 | \$49,770,859.91 |
| Total Liabilities and Fund Equity: | \$1,798,392.36 | \$705,486.43 | \$810,609.98 | \$1,348,837.13 | \$0.00 | \$380,113.89 | \$49,987,597.61 |

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