

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 11

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 | \$1,211,163.04 | \$665,816.15 | \$816,888.40 | \$847,457.11 | \$0.00 | \$355,350.23 | \$0.00 |
| Investments | | | | | | | |
| Receivables | \$26,821.44 | \$75,195.87 | \$0.00 | \$0.00 | \$0.00 | \$112.00 | \$0.00 |
| Interfund Receivables | \$75,178.78 | \$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: | \$1,318,635.16 | \$783,974.98 | \$816,888.40 | \$847,457.11 | \$0.00 | \$355,462.23 | \$49,987,597.61 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$106,233.61 | \$0.00 | \$0.00 | \$0.00 | \$427.17 | \$0.00 |
| Interfund Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31,633.86 | \$0.00 |
| Other Liabilities | \$716.52 | \$25,774.14 | \$0.00 | \$0.00 | \$0.00 | \$27,422.68 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$216,737.70 |
| Total Liabilities: | \$716.52 | \$132,007.75 | \$0.00 | \$0.00 | \$0.00 | \$59,483.71 | \$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 | \$379,549.15 | \$193,976.56 | \$0.00 | \$18,971.94 | \$0.00 | \$182,013.37 | \$0.00 |
| Unreserved Fund balance | \$938,369.49 | \$457,990.67 | \$816,888.40 | \$828,485.17 | \$0.00 | \$113,965.15 | \$0.00 |
| Total Fund Equity: | \$1,317,918.64 | \$651,967.23 | \$816,888.40 | \$847,457.11 | \$0.00 | \$295,978.52 | \$49,770,859.91 |
| Total Liabilities and Fund Equity: | \$1,318,635.16 | \$783,974.98 | \$816,888.40 | \$847,457.11 | \$0.00 | \$355,462.23 | \$49,987,597.61 |

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