

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 02**

**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
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,502,250.85	\$494,993.55	\$1,066,956.77	\$611,453.65	\$0.00	\$394,012.51	\$0.00
Investments							
Receivables	\$449,806.85	\$566,273.48	\$0.00	\$0.00	\$0.00	\$91.88	\$0.00
Interfund Receivables	\$119,497.46	\$107,602.92	\$0.00	\$0.00	\$0.00	\$1,365.00	\$0.00
Inventories	\$0.00	\$56,780.17	\$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	\$49,349,651.81
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$808,469.22
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208,564.08
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,077,027.06</b>	<b>\$1,225,650.12</b>	<b>\$1,066,956.77</b>	<b>\$611,453.65</b>	<b>\$0.00</b>	<b>\$395,469.39</b>	<b>\$50,366,685.11</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$52,642.23	\$0.00	\$0.00	\$0.00	\$298.91	\$0.00
Interfund Payable	\$108,187.92	\$87,472.12	\$0.00	\$0.00	\$0.00	\$32,805.34	\$0.00
Other Liabilities	\$716.52	\$22,383.91	\$0.00	\$0.00	\$0.00	\$30,073.22	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208,564.08
<b>Total Liabilities:</b>	<b>\$108,904.44</b>	<b>\$162,498.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$63,177.47</b>	<b>\$208,564.08</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,158,121.03
Contributed Capital							
Reserved Fund Balance	\$163,278.49	\$249,648.19	\$0.00	\$40,489.00	\$0.00	\$52,542.17	\$0.00
Unreserved Fund balance	\$1,804,844.13	\$813,503.67	\$1,066,956.77	\$570,964.65	\$0.00	\$279,749.75	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,968,122.62</b>	<b>\$1,063,151.86</b>	<b>\$1,066,956.77</b>	<b>\$611,453.65</b>	<b>\$0.00</b>	<b>\$332,291.92</b>	<b>\$50,158,121.03</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,077,027.06</b>	<b>\$1,225,650.12</b>	<b>\$1,066,956.77</b>	<b>\$611,453.65</b>	<b>\$0.00</b>	<b>\$395,469.39</b>	<b>\$50,366,685.11</b>

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