

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 08**

**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	\$1,923,524.00	\$872,550.90	\$1,037,794.36	\$1,066,752.03	\$0.00	\$313,504.43	\$0.00
Investments							
Receivables	\$76,661.44	\$142,676.08	\$0.00	\$0.00	\$0.00	\$91.88	\$0.00
Interfund Receivables	\$121,382.25	\$0.00	\$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	\$49,364,649.81
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>\$2,127,039.59</b>	<b>\$1,072,007.15</b>	<b>\$1,037,794.36</b>	<b>\$1,066,752.03</b>	<b>\$0.00</b>	<b>\$314,961.31</b>	<b>\$50,381,683.11</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$31,054.93	\$0.00	\$0.00	\$0.00	\$427.17	\$0.00
Interfund Payable	\$585.00	\$87,472.12	\$0.00	\$0.00	\$0.00	\$34,690.13	\$0.00
Other Liabilities	\$716.52	\$14,674.00	\$0.00	\$0.00	\$0.00	\$28,565.69	\$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>\$1,301.52</b>	<b>\$133,201.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$63,682.99</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	\$50,173,119.03
Contributed Capital							
Reserved Fund Balance	\$159,809.33	\$178,368.27	\$0.00	\$288,821.30	\$0.00	\$75,515.48	\$0.00
Unreserved Fund balance	\$1,965,928.74	\$760,437.83	\$1,037,794.36	\$777,930.73	\$0.00	\$175,762.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,125,738.07</b>	<b>\$938,806.10</b>	<b>\$1,037,794.36</b>	<b>\$1,066,752.03</b>	<b>\$0.00</b>	<b>\$251,278.32</b>	<b>\$50,173,119.03</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,127,039.59</b>	<b>\$1,072,007.15</b>	<b>\$1,037,794.36</b>	<b>\$1,066,752.03</b>	<b>\$0.00</b>	<b>\$314,961.31</b>	<b>\$50,381,683.11</b>

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