

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 01**

**Exhibit F-I-A**

**190 - Scottsboro City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$812,935.02	\$664,131.60	\$1,268,343.12	\$493,472.64	\$0.00	\$325,398.37	\$0.00
Investments							
Receivables	\$1,061,003.42	\$342,938.14	\$0.00	\$0.00	\$0.00	\$1,038.06	\$0.00
Interfund Receivables	\$123,057.55	\$0.00	\$0.00	\$0.00	\$0.00	\$1,365.00	\$0.00
Inventories	\$0.00	\$61,467.75	\$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	\$51,773,802.60
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,814,979.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,002,467.89</b>	<b>\$1,068,537.49</b>	<b>\$1,268,343.12</b>	<b>\$493,472.64</b>	<b>\$0.00</b>	<b>\$327,801.43</b>	<b>\$75,588,782.43</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$62,161.08	\$0.00	\$0.00	\$0.00	\$427.17	\$0.00
Interfund Payable	\$585.00	\$87,472.12	\$0.00	\$0.00	\$0.00	\$36,365.43	\$0.00
Other Liabilities	\$16,121.46	\$44,706.34	\$0.00	\$0.00	\$0.00	\$30,407.54	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,814,979.83
<b>Total Liabilities:</b>	<b>\$16,706.46</b>	<b>\$194,339.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67,200.14</b>	<b>\$23,814,979.83</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,773,802.60
Contributed Capital							
Reserved Fund Balance	\$84,273.54	\$209,715.65	\$0.00	\$0.00	\$0.00	\$49,968.70	\$0.00
Unreserved Fund balance	\$1,901,487.89	\$664,482.30	\$1,268,343.12	\$493,472.64	\$0.00	\$210,632.59	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,985,761.43</b>	<b>\$874,197.95</b>	<b>\$1,268,343.12</b>	<b>\$493,472.64</b>	<b>\$0.00</b>	<b>\$260,601.29</b>	<b>\$51,773,802.60</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,002,467.89</b>	<b>\$1,068,537.49</b>	<b>\$1,268,343.12</b>	<b>\$493,472.64</b>	<b>\$0.00</b>	<b>\$327,801.43</b>	<b>\$75,588,782.43</b>

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