

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 01**

**Exhibit F-I-A**

**177 - Pelham 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	\$13,307,338.61	\$1,076,741.39	\$431,812.53	\$3,462,852.05	\$0.00	\$336,967.58	\$0.00
Investments							
Receivables	\$983,439.61	\$1,462,877.25	\$0.00	\$100,471.23	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$79,258.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$9,800.72	\$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	\$140,447,219.93
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,544.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$195,501.83
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,980,228.23
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,300,578.94</b>	<b>\$2,618,877.38</b>	<b>\$431,812.53</b>	<b>\$3,563,323.28</b>	<b>\$0.00</b>	<b>\$336,967.58</b>	<b>\$185,729,493.99</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$114,950.21	\$10,866.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$87,027.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,175,730.06
<b>Total Liabilities:</b>	<b>\$114,950.21</b>	<b>\$97,893.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$45,175,730.06</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140,553,763.93
Contributed Capital							
Reserved Fund Balance	\$344,455.22	\$609,867.08	\$0.00	\$1,259,626.82	\$0.00	\$17,765.10	\$0.00
Unreserved Fund balance	\$13,841,173.51	\$1,911,116.72	\$431,812.53	\$2,303,696.46	\$0.00	\$319,202.48	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,185,628.73</b>	<b>\$2,520,983.80</b>	<b>\$431,812.53</b>	<b>\$3,563,323.28</b>	<b>\$0.00</b>	<b>\$336,967.58</b>	<b>\$140,553,763.93</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,300,578.94</b>	<b>\$2,618,877.38</b>	<b>\$431,812.53</b>	<b>\$3,563,323.28</b>	<b>\$0.00</b>	<b>\$336,967.58</b>	<b>\$185,729,493.99</b>

**This is the amount of  
Purchase Orders \*\*  
Outstanding**

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