

**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**

**177 - Pelham City Schools**

177 - Pelham City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$8,276,422.78	\$1,156,610.75	(\$393,634.66)	\$13,880,026.35	\$0.00	\$275,850.35	\$0.00
Investments							
Receivables	\$282,532.48	\$21,388.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$21,994.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$67,390.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,781,928.73
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,143,607.42
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,891.32
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,147,250.10
Other Debits							
Total Assets and Other Debits:	\$8,558,955.26	\$1,267,385.00	(\$393,634.66)	\$13,880,026.35	\$0.00	\$275,850.35	\$84,091,677.57
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$110,109.35	\$0.00	\$200,578.14	\$0.00	\$0.00	\$0.00
Interfund Payable	\$21,994.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	(\$17,729.99)	\$46,359.01	\$0.00	\$0.00	\$0.00	\$38.73	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,166,141.42
Total Liabilities:	\$4,264.71	\$156,468.36	\$0.00	\$200,578.14	\$0.00	\$38.73	\$15,166,141.42
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,925,536.15
Contributed Capital							
Reserved Fund Balance	\$482,030.45	\$376,797.75	\$0.00	\$396,068.46	\$0.00	\$37,048.71	\$0.00
Unreserved Fund balance	\$8,072,660.10	\$734,118.89	(\$393,634.66)	\$13,283,379.75	\$0.00	\$238,762.91	\$0.00
Total Fund Equity:	\$8,554,690.55	\$1,110,916.64	(\$393,634.66)	\$13,679,448.21	\$0.00	\$275,811.62	\$68,925,536.15
Total Liabilities and Fund Equity:	\$8,558,955.26	\$1,267,385.00	(\$393,634.66)	\$13,880,026.35	\$0.00	\$275,850.35	\$84,091,677.57

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