

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2017, Fiscal Period 07**

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	\$12,183,455.08	\$1,312,211.86	(\$221,416.69)	\$6,208,706.53	\$0.00	\$267,035.45	\$0.00
Investments							
Receivables	\$135,047.04	\$105,894.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$21,994.70	\$0.00	\$52,500.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$61,826.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$992.30	\$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	\$58,633,169.96
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,805,420.64
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,420.61
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,913,947.58
Other Debits							
Total Assets and Other Debits:	\$12,319,494.42	\$1,501,926.98	(\$221,416.69)	\$6,261,206.53	\$0.00	\$267,035.45	\$116,390,958.79
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$16,643.63	\$75,902.65	\$0.00	\$464,075.35	\$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	\$254.36	\$43,186.11	\$0.00	\$0.00	\$0.00	\$38.84	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,952,368.19
Total Liabilities:	\$38,892.69	\$119,088.76	\$0.00	\$464,075.35	\$0.00	\$38.84	\$24,952,368.19
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,438,590.60
Contributed Capital							
Reserved Fund Balance	\$187,596.21	\$387,750.61	\$0.00	\$679,620.10	\$0.00	\$63,889.53	\$0.00
Unreserved Fund balance	\$12,093,005.52	\$995,087.61	(\$221,416.69)	\$5,117,511.08	\$0.00	\$203,107.08	\$0.00
Total Fund Equity:	\$12,280,601.73	\$1,382,838.22	(\$221,416.69)	\$5,797,131.18	\$0.00	\$266,996.61	\$91,438,590.60
Total Liabilities and Fund Equity:	\$12,319,494.42	\$1,501,926.98	(\$221,416.69)	\$6,261,206.53	\$0.00	\$267,035.45	\$116,390,958.79

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