

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 04**

**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	\$13,328,833.74	\$1,442,394.41	(\$218,156.50)	\$1,191,317.29	\$0.00	\$305,851.39	\$0.00
Investments							
Receivables	\$66,875.97	\$98,181.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$21,994.70	\$0.00	\$1,155,472.32	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$61,826.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,527.05	\$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	\$58,616,639.54
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,805,420.64
<b>Other Debits:</b>							
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	\$14,938,947.58
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$13,397,236.76</b>	<b>\$1,624,397.10</b>	<b>(\$218,156.50)</b>	<b>\$2,346,789.61</b>	<b>\$0.00</b>	<b>\$305,851.39</b>	<b>\$106,399,428.37</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$57,593.83	\$85,196.53	\$0.00	\$946,698.73	\$0.00	\$0.00	\$0.00
Interfund Payable	\$21,994.70	\$0.00	\$0.00	\$1,155,472.32	\$0.00	\$0.00	\$0.00
Other Liabilities	\$290.84	\$48,508.20	\$0.00	\$0.00	\$0.00	\$23.29	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,977,368.19
<b>Total Liabilities:</b>	<b>\$79,879.37</b>	<b>\$133,704.73</b>	<b>\$0.00</b>	<b>\$2,102,171.05</b>	<b>\$0.00</b>	<b>\$23.29</b>	<b>\$14,977,368.19</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,422,060.18
Contributed Capital							
Reserved Fund Balance	\$167,568.15	\$330,366.87	\$0.00	\$72,315.96	\$0.00	\$29,962.89	\$0.00
Unreserved Fund balance	\$13,149,789.24	\$1,160,325.50	(\$218,156.50)	\$172,302.60	\$0.00	\$275,865.21	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,317,357.39</b>	<b>\$1,490,692.37</b>	<b>(\$218,156.50)</b>	<b>\$244,618.56</b>	<b>\$0.00</b>	<b>\$305,828.10</b>	<b>\$91,422,060.18</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,397,236.76</b>	<b>\$1,624,397.10</b>	<b>(\$218,156.50)</b>	<b>\$2,346,789.61</b>	<b>\$0.00</b>	<b>\$305,851.39</b>	<b>\$106,399,428.37</b>

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