

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2017, Fiscal Period 05

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
Assets and Other Debits:							
Assets:							
Cash	\$13,420,869.67	\$1,282,235.36	(\$218,156.50)	(\$182,622.29)	\$0.00	\$267,608.58	\$0.00
Investments							
Receivables	(\$5.96)	\$102,399.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$21,994.70	\$0.00	\$11,130,472.32	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$61,826.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$999.20	\$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
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:	\$13,421,862.91	\$1,468,455.58	(\$218,156.50)	\$10,947,850.03	\$0.00	\$267,608.58	\$116,374,428.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$57,593.83	\$96,809.05	\$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	\$181,545.88	\$48,417.87	\$0.00	\$0.00	\$0.00	\$43.43	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,952,368.19
Total Liabilities:	\$261,134.41	\$145,226.92	\$0.00	\$2,102,171.05	\$0.00	\$43.43	\$24,952,368.19
Fund Equity:							
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	\$117,513.63	\$377,119.21	\$0.00	\$0.00	\$0.00	\$33,250.11	\$0.00
Unreserved Fund balance	\$13,043,214.87	\$946,109.45	(\$218,156.50)	\$8,845,678.98	\$0.00	\$234,315.04	\$0.00
Total Fund Equity:	\$13,160,728.50	\$1,323,228.66	(\$218,156.50)	\$8,845,678.98	\$0.00	\$267,565.15	\$91,422,060.18
Total Liabilities and Fund Equity:	\$13,421,862.91	\$1,468,455.58	(\$218,156.50)	\$10,947,850.03	\$0.00	\$267,608.58	\$116,374,428.37

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