

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2017, Fiscal Period 11**

Exhibit F-I-A

010 - Cherokee County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$10,181,971.12	\$1,083,937.90	\$339,131.68	\$1,526,780.29	\$0.00	\$450,781.36	\$0.00
Investments	\$32,971.45	\$49,164.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,398.94	\$279,499.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$10,369.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$84,135.47	\$106,921.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$12,706.73	\$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	\$55,390,063.25
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,406,690.36
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$566,371.80
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,691,505.81
Other Debits							
Total Assets and Other Debits:	\$10,324,553.28	\$1,519,523.85	\$339,131.68	\$1,526,780.29	\$0.00	\$450,781.36	\$78,054,631.22
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$40,440.36	\$101,444.70	\$0.00	\$0.00	\$0.00	\$22,475.10	\$0.00
Interfund Payable	\$0.00	\$10,369.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$35,117.35	\$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	\$20,257,877.61
Total Liabilities:	\$40,440.36	\$146,931.62	\$0.00	\$0.00	\$0.00	\$22,475.10	\$20,257,877.61
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,796,753.61
Contributed Capital							
Reserved Fund Balance	\$383,729.24	\$769,123.76	\$0.00	\$1,000.00	\$0.00	\$80,859.70	\$0.00
Unreserved Fund balance	\$9,900,383.68	\$603,468.47	\$339,131.68	\$1,525,780.29	\$0.00	\$347,446.56	\$0.00
Total Fund Equity:	\$10,284,112.92	\$1,372,592.23	\$339,131.68	\$1,526,780.29	\$0.00	\$428,306.26	\$57,796,753.61
Total Liabilities and Fund Equity:	\$10,324,553.28	\$1,519,523.85	\$339,131.68	\$1,526,780.29	\$0.00	\$450,781.36	\$78,054,631.22

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