

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 03**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$10,441,459.35	\$749,335.82	\$172,107.83	\$1,385,490.25	\$0.00	\$451,302.49	\$0.00
Investments	\$32,971.45	\$49,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,458.14	\$279,499.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$150,388.54	\$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	\$10,937.18	\$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
<b>Other Debits:</b>							
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	\$19,032,258.77
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$10,722,350.13</b>	<b>\$1,184,757.01</b>	<b>\$172,107.83</b>	<b>\$1,385,490.25</b>	<b>\$0.00</b>	<b>\$451,302.49</b>	<b>\$77,395,384.18</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$47,038.23	\$84,327.93	\$0.00	\$0.00	\$0.00	\$51,262.85	\$0.00
Interfund Payable	\$0.00	\$150,388.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$27,382.83	\$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	\$19,598,630.57
<b>Total Liabilities:</b>	<b>\$47,038.23</b>	<b>\$262,099.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,262.85</b>	<b>\$19,598,630.57</b>
<b>Fund Equity:</b>							
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	\$660,088.07	\$885,559.14	\$0.00	\$0.00	\$0.00	\$34,535.84	\$0.00
Unreserved Fund balance	\$10,015,223.83	\$37,098.57	\$172,107.83	\$1,385,490.25	\$0.00	\$365,503.80	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,675,311.90</b>	<b>\$922,657.71</b>	<b>\$172,107.83</b>	<b>\$1,385,490.25</b>	<b>\$0.00</b>	<b>\$400,039.64</b>	<b>\$57,796,753.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,722,350.13</b>	<b>\$1,184,757.01</b>	<b>\$172,107.83</b>	<b>\$1,385,490.25</b>	<b>\$0.00</b>	<b>\$451,302.49</b>	<b>\$77,395,384.18</b>

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