

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 08**

Exhibit F-I-A

**154 - Guntersville City 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	\$3,797,732.86	\$782,778.98	\$4,666.66	\$2,493,042.17	\$0.00	\$101,588.16	\$0.00
Investments							
Receivables	\$9,284.19	(\$84,275.41)	\$0.00	\$0.00	\$0.00	\$21.29	\$0.00
Interfund Receivables	\$32,144.00	\$37,918.24	\$0.00	\$0.00	\$0.00	(\$21.29)	\$0.00
Inventories	\$0.00	\$44,488.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,238,818.23
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,030,353.37
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,839,161.05</b>	<b>\$780,909.84</b>	<b>\$4,666.66</b>	<b>\$2,493,042.17</b>	<b>\$0.00</b>	<b>\$101,588.16</b>	<b>\$47,269,171.60</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$280.00	\$0.00	\$1,168,503.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$594.95	\$32,144.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$28,101.17	\$0.00	\$0.00	\$0.00	(\$236.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,030,353.37
<b>Total Liabilities:</b>	<b>\$594.95</b>	<b>\$60,525.17</b>	<b>\$0.00</b>	<b>\$1,168,503.00</b>	<b>\$0.00</b>	<b>(\$236.00)</b>	<b>\$8,030,353.37</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,238,818.23
Contributed Capital							
Reserved Fund Balance	\$76,195.84	\$110,259.21	\$0.00	\$820,705.32	\$0.00	\$176.00	\$0.00
Unreserved Fund balance	\$3,762,370.26	\$610,125.46	\$4,666.66	\$503,833.85	\$0.00	\$101,648.16	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,838,566.10</b>	<b>\$720,384.67</b>	<b>\$4,666.66</b>	<b>\$1,324,539.17</b>	<b>\$0.00</b>	<b>\$101,824.16</b>	<b>\$39,238,818.23</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,839,161.05</b>	<b>\$780,909.84</b>	<b>\$4,666.66</b>	<b>\$2,493,042.17</b>	<b>\$0.00</b>	<b>\$101,588.16</b>	<b>\$47,269,171.60</b>

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