

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 07**

**Exhibit F-I-A**

**192 - Sheffield City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,409,588.41	\$156,090.76	\$1,268,447.90	(\$28,060.71)	\$0.00	\$1,851,520.53	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,925,000.00	\$0.00
Receivables	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$52,632.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$423.71	\$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	\$17,250,910.74
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	\$3,422,419.96
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,410,012.32</b>	<b>\$208,722.81</b>	<b>\$1,268,447.90</b>	<b>(\$28,060.71)</b>	<b>\$0.00</b>	<b>\$4,776,520.53</b>	<b>\$20,673,330.70</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$43,726.33	\$13,953.26	\$0.00	\$0.00	\$0.00	\$2,283.19	\$0.00
Interfund Payable	\$970.71	\$11,088.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$198.56	\$9,247.75	\$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	\$3,422,419.96
<b>Total Liabilities:</b>	<b>\$44,895.60</b>	<b>\$34,289.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,283.19</b>	<b>\$3,422,419.96</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,250,910.74
Contributed Capital							
Reserved Fund Balance	\$118,439.51	\$177,721.52	\$0.00	\$1,912.24	\$0.00	\$183,818.99	\$0.00
Unreserved Fund balance	\$2,246,677.21	(\$3,287.82)	\$1,268,447.90	(\$29,972.95)	\$0.00	\$4,590,418.35	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,365,116.72</b>	<b>\$174,433.70</b>	<b>\$1,268,447.90</b>	<b>(\$28,060.71)</b>	<b>\$0.00</b>	<b>\$4,774,237.34</b>	<b>\$17,250,910.74</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,410,012.32</b>	<b>\$208,722.81</b>	<b>\$1,268,447.90</b>	<b>(\$28,060.71)</b>	<b>\$0.00</b>	<b>\$4,776,520.53</b>	<b>\$20,673,330.70</b>

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