

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 10**

**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	\$2,689,871.32	(\$474,034.59)	\$1,243,971.35	(\$59,626.59)	\$0.00	\$4,461,855.67	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	\$0.00
Receivables	(\$225.55)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$61,566.53	\$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	\$17,225,573.30
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,044.50
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,386,251.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,689,645.77</b>	<b>(\$412,468.06)</b>	<b>\$1,243,971.35</b>	<b>(\$59,626.59)</b>	<b>\$0.00</b>	<b>\$4,886,855.67</b>	<b>\$20,711,868.80</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$44,598.92	\$10,595.64	\$0.00	\$0.00	\$0.00	\$1,610.61	\$0.00
Interfund Payable							
Other Liabilities	\$407.64	\$9,696.52	\$0.00	\$0.00	\$0.00	\$1,059.14	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,386,251.00
<b>Total Liabilities:</b>	<b>\$45,006.56</b>	<b>\$20,292.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,669.75</b>	<b>\$3,386,251.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,325,617.80
Contributed Capital							
Reserved Fund Balance	\$417,585.91	\$334,239.89	\$0.00	\$0.00	\$0.00	\$351,572.97	\$0.00
Unreserved Fund balance	\$2,227,053.30	(\$767,000.11)	\$1,243,971.35	(\$59,626.59)	\$0.00	\$4,532,612.95	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,644,639.21</b>	<b>(\$432,760.22)</b>	<b>\$1,243,971.35</b>	<b>(\$59,626.59)</b>	<b>\$0.00</b>	<b>\$4,884,185.92</b>	<b>\$17,325,617.80</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,689,645.77</b>	<b>(\$412,468.06)</b>	<b>\$1,243,971.35</b>	<b>(\$59,626.59)</b>	<b>\$0.00</b>	<b>\$4,886,855.67</b>	<b>\$20,711,868.80</b>

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