

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 09**

**Exhibit F-I-A**

**192 - Sheffield City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,781,244.02	(\$41,835.21)	\$1,242,682.35	(\$59,626.59)	\$0.00	\$4,430,178.62	\$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>\$2,781,018.47</b>	<b>\$19,731.32</b>	<b>\$1,242,682.35</b>	<b>(\$59,626.59)</b>	<b>\$0.00</b>	<b>\$4,855,178.62</b>	<b>\$20,711,868.80</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$41,750.34	\$9,286.13	\$0.00	\$0.00	\$0.00	\$4,401.10	\$0.00
Interfund Payable							
Other Liabilities	\$407.64	\$9,696.52	\$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	\$3,386,251.00
<b>Total Liabilities:</b>	<b>\$42,157.98</b>	<b>\$18,982.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,401.10</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	\$442,243.15	\$527,949.13	\$0.00	\$0.00	\$0.00	\$364,931.98	\$0.00
Unreserved Fund balance	\$2,296,617.34	(\$527,200.46)	\$1,242,682.35	(\$59,626.59)	\$0.00	\$4,485,845.54	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,738,860.49</b>	<b>\$748.67</b>	<b>\$1,242,682.35</b>	<b>(\$59,626.59)</b>	<b>\$0.00</b>	<b>\$4,850,777.52</b>	<b>\$17,325,617.80</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,781,018.47</b>	<b>\$19,731.32</b>	<b>\$1,242,682.35</b>	<b>(\$59,626.59)</b>	<b>\$0.00</b>	<b>\$4,855,178.62</b>	<b>\$20,711,868.80</b>

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