

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 03**

**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	\$2,381,028.85	(\$231,387.02)	\$1,450,347.35	\$74,818.06	\$0.00	\$4,613,229.11	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	\$0.00
Receivables	\$9,703.65	\$72,349.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$56,215.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$253.16)	\$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	\$17,425,872.41
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,865.92
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,348,317.71
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,390,479.34</b>	<b>(\$102,821.45)</b>	<b>\$1,450,347.35</b>	<b>\$74,818.06</b>	<b>\$0.00</b>	<b>\$5,038,229.11</b>	<b>\$20,991,056.04</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$53,802.25	\$23,220.97	\$0.00	\$0.00	\$0.00	\$3,395.93	\$0.00
Interfund Payable							
Other Liabilities	\$407.64	\$10,550.84	\$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	\$3,348,317.71
<b>Total Liabilities:</b>	<b>\$54,209.89</b>	<b>\$33,771.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,395.93</b>	<b>\$3,348,317.71</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,642,738.33
Contributed Capital							
Reserved Fund Balance	\$209,346.89	\$349,325.25	\$0.00	\$0.00	\$0.00	\$165,448.00	\$0.00
Unreserved Fund balance	\$2,126,922.56	(\$485,918.51)	\$1,450,347.35	\$74,818.06	\$0.00	\$4,869,385.18	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,336,269.45</b>	<b>(\$136,593.26)</b>	<b>\$1,450,347.35</b>	<b>\$74,818.06</b>	<b>\$0.00</b>	<b>\$5,034,833.18</b>	<b>\$17,642,738.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,390,479.34</b>	<b>(\$102,821.45)</b>	<b>\$1,450,347.35</b>	<b>\$74,818.06</b>	<b>\$0.00</b>	<b>\$5,038,229.11</b>	<b>\$20,991,056.04</b>

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