

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 06**

**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	\$3,092,074.52	(\$39,687.24)	\$1,454,136.35	(\$125,181.94)	\$0.00	\$4,996,560.62	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$212,500.00	\$0.00
Receivables	\$9,703.65	\$193,812.38	\$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	\$340.87	\$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>\$3,102,119.04</b>	<b>\$210,340.98</b>	<b>\$1,454,136.35</b>	<b>(\$125,181.94)</b>	<b>\$0.00</b>	<b>\$5,209,060.62</b>	<b>\$20,991,056.04</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$39,522.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$407.64	\$10,456.73	\$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>\$407.64</b>	<b>\$49,979.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$274,522.06	\$262,529.84	\$0.00	\$0.00	\$0.00	\$146,108.60	\$0.00
Unreserved Fund balance	\$2,827,189.34	(\$102,168.02)	\$1,454,136.35	(\$125,181.94)	\$0.00	\$5,062,952.02	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,101,711.40</b>	<b>\$160,361.82</b>	<b>\$1,454,136.35</b>	<b>(\$125,181.94)</b>	<b>\$0.00</b>	<b>\$5,209,060.62</b>	<b>\$17,642,738.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,102,119.04</b>	<b>\$210,340.98</b>	<b>\$1,454,136.35</b>	<b>(\$125,181.94)</b>	<b>\$0.00</b>	<b>\$5,209,060.62</b>	<b>\$20,991,056.04</b>

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