

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2020**

**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	\$2,145,828.17	(\$165,351.69)	\$1,290,620.35	\$27,350.01	\$0.00	\$4,377,200.17	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	\$0.00
Receivables	\$233,456.09	\$497,893.60	\$0.00	\$0.00	\$0.00	\$106,514.66	\$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	\$3,422,419.96
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,379,284.26</b>	<b>\$394,108.44</b>	<b>\$1,290,620.35</b>	<b>\$27,350.01</b>	<b>\$0.00</b>	<b>\$4,908,714.83</b>	<b>\$20,748,037.76</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$112,195.86	\$122,587.62	\$0.00	\$0.00	\$0.00	\$10,392.52	\$0.00
Interfund Payable	\$970.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$407.64	\$9,512.52	\$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	\$3,422,419.96
<b>Total Liabilities:</b>	<b>\$113,574.21</b>	<b>\$132,100.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,392.52</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	\$17,325,617.80
Contributed Capital							
Reserved Fund Balance	\$0.00	\$68,847.88	\$0.00	\$0.00	\$0.00	\$67,129.36	\$0.00
Unreserved Fund balance	\$2,265,710.05	\$193,160.42	\$1,290,620.35	\$27,350.01	\$0.00	\$4,831,192.95	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,265,710.05</b>	<b>\$262,008.30</b>	<b>\$1,290,620.35</b>	<b>\$27,350.01</b>	<b>\$0.00</b>	<b>\$4,898,322.31</b>	<b>\$17,325,617.80</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,379,284.26</b>	<b>\$394,108.44</b>	<b>\$1,290,620.35</b>	<b>\$27,350.01</b>	<b>\$0.00</b>	<b>\$4,908,714.83</b>	<b>\$20,748,037.76</b>

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