

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, 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	\$2,679,877.27	\$173,861.11	\$1,056,360.90	(\$40,206.89)	\$0.00	\$1,689,923.95	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,925,000.00	\$0.00
Receivables							
Interfund Receivables							
Inventories	\$0.00	\$40,747.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,304.73	\$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	\$16,852,248.54
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,477,527.70
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,682,182.00</b>	<b>\$214,608.37</b>	<b>\$1,056,360.90</b>	<b>(\$40,206.89)</b>	<b>\$0.00</b>	<b>\$4,614,923.95</b>	<b>\$20,329,776.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$35,473.22	\$6,137.11	\$0.00	\$0.00	\$0.00	\$650.88	\$0.00
Interfund Payable							
Other Liabilities	\$9.31	\$8,468.94	\$0.00	\$0.00	\$0.00	\$14,240.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,477,527.70
<b>Total Liabilities:</b>	<b>\$35,482.53</b>	<b>\$14,606.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,890.88</b>	<b>\$3,477,527.70</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,852,248.54
Contributed Capital							
Reserved Fund Balance	\$389,654.06	\$197,037.96	\$0.00	\$0.00	\$0.00	\$309,901.40	\$0.00
Unreserved Fund balance	\$2,257,045.41	\$2,964.36	\$1,056,360.90	(\$40,206.89)	\$0.00	\$4,290,131.67	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,646,699.47</b>	<b>\$200,002.32</b>	<b>\$1,056,360.90</b>	<b>(\$40,206.89)</b>	<b>\$0.00</b>	<b>\$4,600,033.07</b>	<b>\$16,852,248.54</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,682,182.00</b>	<b>\$214,608.37</b>	<b>\$1,056,360.90</b>	<b>(\$40,206.89)</b>	<b>\$0.00</b>	<b>\$4,614,923.95</b>	<b>\$20,329,776.24</b>

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