

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 02**

Exhibit F-I-A

**113 - Bessemer City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,428,205.17	(\$1,215,949.92)	\$1,521.14	\$3,574,568.30	\$0.00	\$7,484.95	\$0.00
Investments							
Receivables	\$13,626.79	\$3,276,998.27	\$0.00	\$0.00	\$0.00	\$20,198.05	\$0.00
Interfund Receivables	\$0.00	\$1,420.24	\$0.00	\$2,548.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$111,490.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$395.80	\$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	\$97,420,424.20
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,929,784.17
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,156,551.84
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$15,442,227.76</b>	<b>\$2,173,959.44</b>	<b>\$1,521.14</b>	<b>\$3,577,116.30</b>	<b>\$0.00</b>	<b>\$27,683.00</b>	<b>\$117,506,760.21</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$127,659.64)	\$5,497.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,968.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,368.25	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,156,551.84
<b>Total Liabilities:</b>	<b>(\$123,691.40)</b>	<b>\$5,497.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,368.25</b>	<b>\$15,156,551.84</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,350,208.37
Contributed Capital							
Reserved Fund Balance	\$794,118.11	\$376,285.53	\$0.00	\$0.00	\$0.00	\$1,016.00	\$0.00
Unreserved Fund balance	\$14,771,801.05	\$1,792,175.94	\$1,521.14	\$3,577,116.30	\$0.00	\$17,298.75	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,565,919.16</b>	<b>\$2,168,461.47</b>	<b>\$1,521.14</b>	<b>\$3,577,116.30</b>	<b>\$0.00</b>	<b>\$18,314.75</b>	<b>\$102,350,208.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$15,442,227.76</b>	<b>\$2,173,959.44</b>	<b>\$1,521.14</b>	<b>\$3,577,116.30</b>	<b>\$0.00</b>	<b>\$27,683.00</b>	<b>\$117,506,760.21</b>

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