

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 11**

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	\$17,150,913.63	(\$2,152,395.42)	\$1,521.09	\$4,349,520.73	\$0.00	\$5,325.04	\$0.00
Investments							
Receivables	\$2,739.08	\$213,336.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$1,277.97	\$0.00	\$2,548.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$145,299.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$8,295.74	\$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	\$97,414,449.20
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,084,411.17
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,651,767.27
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$17,161,948.45</b>	<b>(\$1,792,480.58)</b>	<b>\$1,521.09</b>	<b>\$4,352,068.73</b>	<b>\$0.00</b>	<b>\$5,325.04</b>	<b>\$118,150,627.64</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,102.45	\$3,351.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,622.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$9,659.93	\$0.00	\$0.00	\$0.00	(\$11,145.20)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,651,767.27
<b>Total Liabilities:</b>	<b>\$5,724.67</b>	<b>\$13,011.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,145.20)</b>	<b>\$16,651,767.27</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,498,860.37
Contributed Capital							
Reserved Fund Balance	\$1,025,531.70	\$1,256,976.84	\$0.00	\$0.00	\$0.00	\$1,758.84	\$0.00
Unreserved Fund balance	\$16,130,692.08	(\$3,062,468.92)	\$1,521.09	\$4,352,068.73	\$0.00	\$14,711.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,156,223.78</b>	<b>(\$1,805,492.08)</b>	<b>\$1,521.09</b>	<b>\$4,352,068.73</b>	<b>\$0.00</b>	<b>\$16,470.24</b>	<b>\$101,498,860.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,161,948.45</b>	<b>(\$1,792,480.58)</b>	<b>\$1,521.09</b>	<b>\$4,352,068.73</b>	<b>\$0.00</b>	<b>\$5,325.04</b>	<b>\$118,150,627.64</b>

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