

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2021

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	
Assets and Other Debits:							
Assets:							
Cash	\$16,746,630.09	(\$3,309,559.58)	\$1,521.12	\$3,561,087.12	\$0.00	\$3,898.94	\$0.00
Investments							
Receivables	\$112,439.75	\$6,037,089.49	\$0.00	\$0.00	\$0.00	\$20,198.05	\$0.00
Interfund Receivables	\$0.00	\$1,277.97	\$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	\$5,653.80	\$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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,184,019.45
Other Debits							
Total Assets and Other Debits:	\$16,864,723.64	\$2,840,298.73	\$1,521.12	\$3,563,635.12	\$0.00	\$24,096.99	\$117,534,227.82
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$157.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,825.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,010.59	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,184,019.45
Total Liabilities:	\$3,825.97	\$157.00	\$0.00	\$0.00	\$0.00	\$8,010.59	\$15,184,019.45
Fund Equity:							
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	\$218,704.59	\$111,490.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$16,642,193.08	\$2,728,650.88	\$1,521.12	\$3,563,635.12	\$0.00	\$16,086.40	\$0.00
Total Fund Equity:	\$16,860,897.67	\$2,840,141.73	\$1,521.12	\$3,563,635.12	\$0.00	\$16,086.40	\$102,350,208.37
Total Liabilities and Fund Equity:	\$16,864,723.64	\$2,840,298.73	\$1,521.12	\$3,563,635.12	\$0.00	\$24,096.99	\$117,534,227.82

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