

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 01**

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	\$13,606,759.45	\$1,408,592.31	\$2,420.62	\$4,437,083.28	\$0.00	\$22,432.27	\$0.00
Investments							
Receivables	\$56,453.62	\$638,526.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$1,074.22	\$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	(\$13.00)	\$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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,644,146.57
Other Debits							
Total Assets and Other Debits:	\$13,663,200.07	\$2,193,493.26	\$2,420.62	\$4,439,631.28	\$0.00	\$22,432.27	\$118,143,006.94
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$1,123.14	\$8,366.00	\$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	\$80,083.38	\$0.00	\$0.00	\$0.00	(\$70.17)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,644,146.57
Total Liabilities:	\$4,745.36	\$88,449.38	\$0.00	\$0.00	\$0.00	(\$70.17)	\$16,644,146.57
Fund Equity:							
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	\$398,183.31	\$767,327.45	\$0.00	\$55,054.50	\$0.00	\$784.07	\$0.00
Unreserved Fund balance	\$13,260,271.40	\$1,337,716.43	\$2,420.62	\$4,384,576.78	\$0.00	\$21,718.37	\$0.00
Total Fund Equity:	\$13,658,454.71	\$2,105,043.88	\$2,420.62	\$4,439,631.28	\$0.00	\$22,502.44	\$101,498,860.37
Total Liabilities and Fund Equity:	\$13,663,200.07	\$2,193,493.26	\$2,420.62	\$4,439,631.28	\$0.00	\$22,432.27	\$118,143,006.94

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