

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, 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	\$14,265,896.72	\$1,148,108.40	\$2,420.64	\$4,444,258.87	\$0.00	\$20,706.31	\$0.00
Investments							
Receivables	\$56,453.62	\$369,981.36	\$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	(\$5,142.48)	\$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	\$16,630,690.07
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,317,207.86</b>	<b>\$1,664,463.88</b>	<b>\$2,420.64</b>	<b>\$4,446,806.87</b>	<b>\$0.00</b>	<b>\$20,706.31</b>	<b>\$118,129,550.44</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,123.14	\$1,527.00	\$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	(\$2,316.13)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,630,690.07
<b>Total Liabilities:</b>	<b>\$4,745.36</b>	<b>\$81,610.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,316.13)</b>	<b>\$16,630,690.07</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	\$478,219.46	\$1,998,221.37	\$0.00	\$0.00	\$0.00	\$784.07	\$0.00
Unreserved Fund balance	\$13,834,243.04	(\$415,367.87)	\$2,420.64	\$4,446,806.87	\$0.00	\$22,238.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,312,462.50</b>	<b>\$1,582,853.50</b>	<b>\$2,420.64</b>	<b>\$4,446,806.87</b>	<b>\$0.00</b>	<b>\$23,022.44</b>	<b>\$101,498,860.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,317,207.86</b>	<b>\$1,664,463.88</b>	<b>\$2,420.64</b>	<b>\$4,446,806.87</b>	<b>\$0.00</b>	<b>\$20,706.31</b>	<b>\$118,129,550.44</b>

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